



SHIRE OF LAVERTON

MINUTES

FOR THE ORDINARY MEETING OF COUNCIL

HELD 25 MARCH 2021

COMMENCING AT 5:02PM

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MINUTES

FOR THE ORDINARY MEETING OF COUNCIL HELD AT 5:02PM THURSDAY 25 MARCH 2021 IN THE SHIRE OF LAVERTON COUNCIL CHAMBERS

1. DECLARATION OF OPENING

Cr Patrick Hill, Shire President, declared the meeting open at 5:02pm

2. ANNOUNCEMENT OF VISITORS

Nil

3. RECORD OF ATTENDANCE

3.1 PRESENT

| | |
|---------------|-----------------------------------|
| Cr P Hill | President |
| Cr S Weldon | Deputy President (from 5:29pm) |
| Cr R Prentice | Councillor |
| Cr R Ryles | Councillor |
| Cr R Weldon | Councillor |
| Cr J Carmody | Councillor (via video conference) |
| Mr P Naylor | Chief Executive Officer |
| Mr P Marshall | Deputy Chief Executive Officer |

3.2 APOLOGIES

| | |
|-----------------|--------------------------------------|
| Cr G Buckmaster | Councillor |
| Mr G Stephens | Executive Manager Technical Services |

3.3 LEAVE OF ABSENCE PREVIOUSLY APPROVED

Nil

| |
|---|
| 3.4 APPROVAL FOR REMOTE COUNCILLOR ATTENDANCE VIA VIDEO CONFERENCE |
|---|

SUBMISSION TO: Ordinary Meeting of Council, 25 March 2021
DISCLOSURE OF INTEREST: The author has no financial interest in this matter
OWNER/APPLICANT: Not applicable
AUTHOR: Tamara Hill, Executive Assistant to the Executive Staff
SENIOR OFFICER: Peter Naylor, Chief Executive Officer
PREVIOUS MEETING REFERENCE: Not Applicable

MATTER FOR CONSIDERATION

To approve the participation in this meeting of Cr Jack Carmody via Zoom in Perth, WA.

ATTACHMENTS

Nil

APPLICANT'S SUBMISSION

Not applicable

BACKGROUND

From time to time, Councillors can find themselves unable to attend Council Meetings in person, but may request permission of Council to participate remotely via telephone or video link.

STATUTORY ENVIRONMENT

Local Government Act 1995

Section 2.7(2) – Provides that Council is to oversee the allocation of local government finances and resources and to determine the local government policies.

Section 3.1 – Provides that the general function of the local government is to provide for the good government of persons in its district.

Section 5.25(ba) - Provides for regulations being able to make provision for the holding of council or committee meetings by telephone, video conference or other electronic means.

Local Government (Administration) Regulations 1996

Regulation 14A – Defines the requirements necessary for approval of remote attendance at a meeting of Council.

POLICY IMPLICATIONS

Council Policy 04.09 Remote Attendance at Meetings covers the requirements for Council to approve remote attendance at a Council meeting if requested.

FINANCIAL IMPLICATIONS

The recommendation of this report has no financial implications for Council.

STRATEGIC IMPLICATIONS

The recommendation of this report has no strategic implications for Council.

CONSULTATION

Nil

COMMENT

Cr J Carmody is unable to take part in this Meeting of Council, however they wish to take part remotely via video Conference as provided for in legislation and the Shire's adopted policy.

VOTING REQUIREMENTS

Absolute majority decision of Council required.

| RESOLUTION | COUNCIL DECISION/PROCEDURAL MOTION |
|---|---|
| MOVED: <u>Cr R Prentice</u> SECONDED: <u>Cr R Ryles</u> | |
| That Council: | |
| 1. Approve Cr Jack Carmody residence as a 'suitable' place from which to conduct instantaneous communication with each other person present at this meeting, as it is located in a town site or residential area and is a residential dwelling, in accordance with Shire Policy 04.09; and | |
| 2. Approve that Cr Jack Carmody be taken to be present at this meeting for the duration of the time in which they are in instantaneous communication with each other person present at this meeting, in accordance with Shire Policy 04.09. | |
| | CARRIED 4/0 |

5:06pm Councillor Jack Carmody joined the meeting via video conference

4. APPLICATIONS FOR LEAVE OF ABSENCE

Nil

5. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil

6. PUBLIC QUESTION TIME

Nil

7. NOTICE OF ITEMS TO BE DISCUSSED BEHIND CLOSED DOORS

Nil

8. CONFIRMATION OF MINUTES

8.1 ORDINARY MEETING OF COUNCIL – 25 FEBRUARY 2021

VOTING REQUIREMENTS

Simple majority decision of Council required.

RESOLUTION

COUNCIL DECISION/PROCEDURAL MOTION

MOVED: Cr R Prentice SECONDED: Cr R Weldon

That the Minutes of the Ordinary Meeting of Council held on 25 February 2021, be confirmed as a true and correct record of proceedings.

CARRIED 5/0

9. PETITIONS/DEPUTATIONS/PRESENTATIONS

Nil

10. ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION

Nil

5:29pm Councillor Shaneane Weldon entered the meeting.

10.1 PRESIDENT'S REPORT

There was no President's Report tabled at this meeting however, Cr Patrick Hill gave a verbal report.

VOTING REQUIREMENTS

Simple majority decision of Council required.

RESOLUTION

COUNCIL DECISION/PROCEDURAL MOTION

MOVED: Cr R Ryles SECONDED: Cr R Weldon

That the President's verbal report, be received.

CARRIED 6/0

10.2 OTHER MEMBERS' REPORTS

Cr Rex Weldon tabled his report (to be provided)

VOTING REQUIREMENTS

Simple majority decision of Council required.

RESOLUTION

COUNCIL DECISION/PROCEDURAL MOTION

MOVED: Cr R Ryles SECONDED: Cr R Prentice

That the Elected Member's verbal report from Cr(s) Rex Weldon be received.

CARRIED 6/0

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11. REPORTS OF COMMITTEES AND OFFICERS

11.1 FINANCE AND ADMINISTRATION BUSINESS

| |
|--|
| 11.1.1 ACCOUNTS PAID AS AT 28 FEBRUARY 2021 |
|--|

| | |
|------------------------------------|---|
| SUBMISSION TO: | Ordinary Meeting of Council, 25 March 2021 |
| DISCLOSURE OF INTEREST: | The author has no financial interest in this matter |
| OWNER/APPLICANT: | Shire of Laverton |
| AUTHOR: | Natasha Fuamatu, Finance Officer |
| SENIOR OFFICER: | Phil Marshall, Deputy Chief Executive Officer |
| PREVIOUS MEETING REFERENCE: | Not Applicable |

MATTER FOR CONSIDERATION

The presentation of a list of accounts paid in February 2021 in accordance with Council Delegation 21.

ATTACHMENTS

OMC250321.11.1.1.A List of accounts paid in February 2021

APPLICANT'S SUBMISSION

Not applicable.

BACKGROUND

In accordance with Delegation 21, the Chief Executive Officer has approved the accounts listed in attachment OMC250321.11.1.1.A for payment in February 2021.

STATUTORY ENVIRONMENT

Local Government (Financial Management) Regulations 1996)

Reg. 34(2)(c) – Each statement of financial activity is to be accompanied by documents containing such other supporting information as is considered relevant by the local government.

POLICY IMPLICATIONS

Council has no policies in respect to this matter.

FINANCIAL IMPLICATIONS

The recommendation of this report has no financial implications for Council.

STRATEGIC IMPLICATIONS

The recommendation of this report has no strategic implications for Council.

CONSULTATION

Not applicable.

COMMENT

This report continues to provide information for all accounts paid by the Council during the past month of the accounting month.

VOTING REQUIREMENTS

Simple majority decision of Council required.

RESOLUTION

COUNCIL DECISION/PROCEDURAL MOTION

MOVED: Cr R Ryles SECONDED: Cr J Carmody

That Council confirms the list of payments for the month of February 2021 made under Delegation 21 as per attachment OMC250321.11.1.1.A totalling \$840,769.89 and summarised as follows:

| | | |
|------------------------------|---|---------------------|
| Cheques | 13512-13517 | \$64,081.59 |
| Direct Debit Payments | DD2065-DD2066, DD2075-DD2078, DD2080, DD2083-DD2084, DD2088-DD2090, DD2095-DD2098 & DD2106 | \$91,790.93 |
| EFT Payments | EFT3658-EFT3748, PAY | \$684,897.37 |
| Trust Payments | N/A | \$0.00 |
| | Total Payments | \$840,769.89 |

CARRIED 6/0

ACCOUNTS PAID AS AT 28 FEBRUARY 2021

| CHQ/EFT | DATE | NAME | DESCRIPTION | AMOUNT |
|-----------|------------|---|--|--------------|
| 13512 | 03/02/2021 | Horizon Power - CHQ | Electricity Charges 19-11-20 to 19-01-21 Lot 99990 Hawks Place | \$ 15,082.54 |
| 13513 | 03/02/2021 | Water Corporation | Water Usage 16/11/2020 to 18/01/2021 - Augusta St, Lot 22 Res 7943 - Airport: Terminal | \$ 17,414.75 |
| 13514 | 17/02/2021 | Horizon Power - CHQ | Electricity Charges 01/01/2021 to 31/01/2021 Streetlights | \$ 2,671.42 |
| 13515 | 17/02/2021 | Telstra | Mobile Phone Usage Charges - Department Allocated | \$ 1,172.68 |
| 13516 | 17/02/2021 | Water Corporation | Water usage and sewerage charges @ 19 Craigie St (Oval) from 16 Nov to 21 Jan 2021 | \$ 26,802.76 |
| 13517 | 19/02/2021 | Pivotel Satellite Pty Limited | Satellite Phone charges | \$ 937.44 |
| DD2065.1 | 09/02/2021 | The Trustee For Aware Super T/as Aware Super | TOTAL CHEQUE PAYMENTS Superannuation contributions | \$ 64,081.59 |
| DD2065.10 | 09/02/2021 | Cbus Super Australia | Superannuation contributions | \$ 427.55 |
| DD2065.2 | 09/02/2021 | REST Superannuation | Superannuation contributions | \$ 178.61 |
| DD2065.3 | 09/02/2021 | AUSTRALIAN SUPER | Superannuation contributions | \$ 2,358.53 |
| DD2065.4 | 09/02/2021 | Sunsuper | Superannuation contributions | \$ 747.47 |
| DD2065.5 | 09/02/2021 | BT Super For Life | Superannuation contributions | \$ 675.18 |
| DD2065.6 | 09/02/2021 | MLC Masterkey Superannuation | Superannuation contributions | \$ 673.99 |
| DD2065.7 | 09/02/2021 | Commonwealth Essential Super | Superannuation contributions | \$ 305.89 |
| DD2065.8 | 09/02/2021 | Maritime Super Pty Ltd ('the Trustee') | Superannuation contributions | \$ 107.64 |
| DD2065.9 | 09/02/2021 | HOST PLUS SUPERANNUATION FUND | Superannuation contributions | \$ 377.67 |
| DD2066.1 | 23/02/2021 | The Trustee For Aware Super T/as Aware Super | Superannuation contributions | \$ 13,009.01 |
| DD2066.10 | 23/02/2021 | Maritime Super Pty Ltd ('the Trustee') | Superannuation contributions | \$ 37.61 |
| DD2066.11 | 23/02/2021 | HOST PLUS SUPERANNUATION FUND | Superannuation contributions | \$ 361.48 |
| DD2066.2 | 23/02/2021 | Cbus Super Australia | Superannuation contributions | \$ 427.54 |
| DD2066.3 | 23/02/2021 | REST Superannuation | Superannuation contributions | \$ 198.46 |
| DD2066.4 | 23/02/2021 | AUSTRALIAN SUPER | Superannuation contributions | \$ 2,523.08 |

| | | | | | |
|----------|------------|--|---|-----------|------------------|
| DD2066.5 | 23/02/2021 | Sunsuper | Superannuation contributions | \$ | 747.47 |
| DD2066.6 | 23/02/2021 | BT Super For Life | Superannuation contributions | \$ | 850.60 |
| DD2066.7 | 23/02/2021 | HESTA Super Fund | Superannuation contributions | \$ | 76.40 |
| DD2066.8 | 23/02/2021 | MLC Masterkey Superannuation | Superannuation contributions | \$ | 1,238.31 |
| DD2066.9 | 23/02/2021 | Commonwealth Essential Super | Superannuation contributions | \$ | 268.20 |
| DD2075.1 | 05/02/2021 | Australian Private Networks Pty Ltd T/a Activ8me | NBN Connection costs for CDC Office and Youth Office | \$ | 88.90 |
| DD2076.1 | 11/02/2021 | SkyMesh Pty Ltd | NBN Connection 8 Leahy Close - Feb to Mar 2021 | \$ | 59.95 |
| DD2077.1 | 10/02/2021 | WESTERN AUSTRALIA TREASURY CORPORATION (WATC) | Loan No. 81 Interest payment - Burt Street Units | \$ | 25,320.75 |
| DD2078.1 | 15/02/2021 | 3E Advantage Pty Ltd | Printing Costs - Department Allocated | \$ | 1,768.99 |
| DD2080.1 | 14/02/2021 | AirBP | JetA1 Fuel delivery for Airport | \$ | 16,449.08 |
| DD2083.1 | 24/02/2021 | Mountsville Pty Ltd T/a Easifleet Management | Novated Lease Agreement Charge 7 of 59 - N Fuamatu | \$ | 2,038.71 |
| DD2084.1 | 26/02/2021 | National Australia Bank (NAB) | Loan Service Fee for Overdraft on Municipal Account; February 2021 | \$ | 312.00 |
| DD2088.1 | 26/02/2021 | National Australia Bank (NAB) | EFTPOS Merchant Fee February 2021 - GBVC | \$ | 138.22 |
| DD2089.1 | 26/02/2021 | National Australia Bank (NAB) | EFTPOS Merchant Fee February 2021 - Admin | \$ | 72.54 |
| DD2090.1 | 26/02/2021 | National Australia Bank (NAB) | Transaction connection fee for debits and credits for February 2021 | \$ | 40.49 |
| DD2095.1 | 26/02/2021 | National Australia Bank (NAB) | EFTPOS Merchant Fee February 2021 - DOT | \$ | 38.90 |
| DD2096.1 | 26/02/2021 | National Australia Bank (NAB) | Account Keeping Fees February 2021 - Muni | \$ | 30.90 |
| DD2097.1 | 26/02/2021 | National Australia Bank (NAB) | EFTPOS Merchant Fee February 2021 - Pool | \$ | 28.41 |
| DD2098.1 | 26/02/2021 | National Australia Bank (NAB) | Account Keeping Fees February 2021 - Trust | \$ | 20.00 |
| DD2106.1 | 03/02/2021 | Credit Card Purchases - DCEO | Credit card purchases | \$ | 5,351.61 |
| DD2106.2 | 03/02/2021 | Credit Card Purchases - CEO | Credit card purchases | \$ | 595.20 |
| DD2106.3 | 03/02/2021 | Credit Card Purchases - EMTS | Credit card purchases | \$ | 2,450.14 |
| | | | TOTAL DIRECT DEBIT PAYMENTS | \$ | 91,790.93 |

| | | | | | |
|---------|------------|---|--|----|----------|
| EFT3658 | 04/02/2021 | Online Business Systems | Cordless Quickscan QBT2131 Barcode Scanner for Ideal POS | \$ | 467.50 |
| EFT3659 | 04/02/2021 | WA Library Supplies | Shelving for Library | \$ | 6,722.20 |
| EFT3660 | 04/02/2021 | Logan Hamilton | Nurse Incentive Scheme in accordance with Council Policy 09.08 pro rata - 31 July 2019 to 22 Sept 2019 | \$ | 583.78 |
| EFT3661 | 04/02/2021 | Chegrasue Pty Ltd | Restoration of Laverton Coach House 16-01-2021 to 29-01-2021 | \$ | 4,260.00 |
| EFT3662 | 04/02/2021 | Bunnings Group Limited | Various materials for 11 Boomerang Street | \$ | 210.89 |
| EFT3663 | 04/02/2021 | Core Business Australia Pty Ltd | prepare a cost/benefit assessment for BBRF Round 5 Grant application - Laverton airport | \$ | 1,122.00 |
| EFT3664 | 04/02/2021 | Toll Transport Pty Ltd | Freight Charges - Department allocated | \$ | 1,734.39 |
| EFT3665 | 04/02/2021 | Desert Sands Cartage Contractors | Make hydraulic hose for water cart | \$ | 406.23 |
| EFT3666 | 04/02/2021 | Eagle Petroleum (WA) Pty Ltd | B2-01 Booster Gun with swivel for Wash bay | \$ | 208.95 |
| EFT3667 | 04/02/2021 | Eastgold Dairy Distributors | Consumables for the Great Beyond Cafe | \$ | 272.25 |
| EFT3668 | 04/02/2021 | Bidfood | Consumables for the Great Beyond Cafe | \$ | 330.14 |
| EFT3669 | 04/02/2021 | Jason Signmakers | Signage for road works | \$ | 2,189.97 |
| EFT3670 | 04/02/2021 | Tenth Wheeler Pty Ltd T/A Laverton Motors (BP; Roadhouse) | Weekly Newspapers | \$ | 9.00 |
| EFT3671 | 04/02/2021 | McMahon Burnett Transport | Freight transport 200 series landcruiser EMTS | \$ | 1,578.12 |
| EFT3672 | 04/02/2021 | Mt Romance Australia Pty Ltd T/A The Sandalwood Shop | Correction to original INV SI-226425; incorrectly processed short of freight postage recovery | \$ | 72.75 |
| EFT3673 | 04/02/2021 | Office National | Admin Office Cleaning products for November 2020 | \$ | 181.50 |
| EFT3674 | 04/02/2021 | Ozzi Express | Freight Charges - Department allocated | \$ | 1,043.90 |

| | | | | | |
|---------|------------|---|--|----|-----------|
| EFT3675 | 04/02/2021 | PFD Food Services Pty Ltd | Great Beyond Cafe Goods | \$ | 282.15 |
| EFT3676 | 04/02/2021 | PsiTech Pty Ltd | Professional IT Services rendered | \$ | 768.90 |
| EFT3677 | 04/02/2021 | PWT Electrical | Supply and changeover Hi Bay Lights | \$ | 6,181.14 |
| EFT3678 | 04/02/2021 | Sunny Sign Company Pty | Various Roadworks Signs, Traffic Cones & Bolards, Barriers and Stands | \$ | 4,800.40 |
| EFT3679 | 04/02/2021 | Winc Australia Pty Ltd | Purchase of new furniture for CRC/Library | \$ | 3,484.14 |
| EFT3680 | 04/02/2021 | Gary Buckmaster | Various repairs to 14 Boomerang Street | \$ | 2,210.00 |
| EFT3681 | 04/02/2021 | Phil Marshall | Reimbursement for council refreshments/fridge | \$ | 50.00 |
| EFT3682 | 04/02/2021 | Steven Ripps Carpentry | Repairs to 2 Boomerang St | \$ | 2,370.00 |
| EFT3683 | 04/02/2021 | A1 Diesel Injection | Purchase of oils for various plant and equipment | \$ | 2,382.94 |
| EFT3684 | 05/02/2021 | Aflex Technology (NZ) Ltd. | Aqua Joust for Swimming Pool | \$ | 4,299.90 |
| EFT3685 | 05/02/2021 | Andrew Mark King | Refund for Tenement Death A6742 | \$ | 231.00 |
| EFT3686 | 05/02/2021 | Armadale Lock & Key Service | Abus 83/45mm padlock MK rest plug - PO # 54831 | \$ | 315.00 |
| EFT3687 | 05/02/2021 | Atom Supply | Respirator disposable mask; PPE outside employees | \$ | 165.46 |
| EFT3688 | 05/02/2021 | Bunnings Group Limited | Various items for maintenance on shire housing | \$ | 468.13 |
| EFT3689 | 05/02/2021 | Eighth Wheeler Pty Ltd T/a Laverton Supplies | Items for Dog Pound | \$ | 17.66 |
| EFT3690 | 05/02/2021 | Tenth Wheeler Pty Ltd T/A Laverton Motors (BP; Roadhouse) | Unleaded Fuel for Depot Small Equipment use | \$ | 101.58 |
| EFT3691 | 05/02/2021 | PWT Electrical | Replace screen that controls chlorine | \$ | 429.00 |
| EFT3692 | 05/02/2021 | Royal Life Saving | Bronze Medallion Requalification | \$ | 59.40 |
| PAY | 08/02/2021 | National Australia Bank (NAB) | Payroll Direct Debit | \$ | 11,192.56 |
| PAY | 10/02/2021 | National Australia Bank (NAB) | Payroll Direct Debit | \$ | 75,184.27 |
| EFT3693 | 16/02/2021 | Midland Toyota | Supply of Toyota Landcruiser; LC200 4.5L T/D A/T VX 7 SEAT; Wagon; Automatic; 1HFC961 plus accessories | \$ | 26,765.69 |

| | | | | | |
|---------|------------|---|--|----|-----------|
| EFT3694 | 19/02/2021 | Ait Specialists | Review and Determination of Fuel Tax Credits for BAS from August 2020 to June 2021 | \$ | 573.54 |
| EFT3695 | 19/02/2021 | Magnetic Resources NL | Refund for tenement death A10578 | \$ | 237.33 |
| EFT3696 | 19/02/2021 | Pro-am Australia | Purchase of trolley, water mirror and stopwatch for general activities | \$ | 1,540.00 |
| EFT3697 | 19/02/2021 | Taps Industries Pty Ltd | Repairs to old coach house plumbing | \$ | 6,731.54 |
| EFT3698 | 19/02/2021 | Aerodrome Management Services (AMS) | AVISS00053 Aerodrome Reporting Officer Course | \$ | 16,225.50 |
| EFT3699 | 19/02/2021 | Australian Taxation Office (ATO) | BAS for January 2021 | \$ | 38,770.00 |
| EFT3700 | 19/02/2021 | Bunnings Group Limited | Outdoor living items for general events | \$ | 1,178.52 |
| EFT3701 | 19/02/2021 | Canine Control | Ranger Service Provided 18-01-2021 to 19-01-2021 | \$ | 4,400.00 |
| EFT3702 | 19/02/2021 | Chefmaster Australia | Purchase of bin liners for litter control | \$ | 582.82 |
| EFT3703 | 19/02/2021 | Coffee & Tea Supplies | Consumables for the Great Beyond Cafe | \$ | 350.75 |
| EFT3704 | 19/02/2021 | Core Business Australia Pty Ltd | Claim 2 Laverton BBRF Airport upgrade drafting | \$ | 3,927.00 |
| EFT3705 | 19/02/2021 | Eagle Petroleum (WA) Pty Ltd | Diesel fuel delivered for general Shire plant and equipment | \$ | 27,807.06 |
| EFT3706 | 19/02/2021 | Elite Gym Hire | Hire of Gym Equipment | \$ | 924.00 |
| EFT3707 | 19/02/2021 | Bidfood | Consumables for the Great Beyond Cafe | \$ | 206.58 |
| EFT3708 | 19/02/2021 | Landgate | Monthly Mining Tenement Rolls | \$ | 393.60 |
| EFT3709 | 19/02/2021 | Eighth Wheeler Pty Ltd T/a Laverton Supplies | Various Items - Department allocated operations | \$ | 182.55 |
| EFT3710 | 19/02/2021 | Tenth Wheeler Pty Ltd T/A Laverton Motors (BP; Roadhouse) | Weekly Newspapers | \$ | 4.50 |
| EFT3711 | 19/02/2021 | Marketforce | Advertisement Aboriginal Community Liaison Officer" in West Australian 9 January 2021" | \$ | 2,444.05 |
| EFT3712 | 19/02/2021 | MCG Architects Pty Ltd | Great Beyond Expansion Architect Consulting | \$ | 13,589.13 |
| EFT3713 | 19/02/2021 | McLeods Barristers & Solicitors | Contract dispute - installation defect of dam liner with Castle Civil | \$ | 4,655.03 |

| | | | | | |
|---------|------------|--|--|-----|------------|
| EFT3714 | 19/02/2021 | MetroCount | Items for road and traffic counting | \$ | 614.90 |
| EFT3715 | 19/02/2021 | Office National | items for general activities | \$ | 54.98 |
| EFT3716 | 19/02/2021 | Ozzi Express | Freight Charges - Perth to Kalgoorlie | \$ | 1,120.43 |
| EFT3717 | 19/02/2021 | PFD Food Services Pty Ltd | Consumables for the Great Beyond Cafe | \$ | 273.00 |
| EFT3718 | 19/02/2021 | PsiTech Pty Ltd | Professional IT Services rendered - including cloud back up and general consultancy | \$ | 8,312.70 |
| EFT3719 | 19/02/2021 | PWT Electrical | For electrical repair works to be completed at the Old Coach House | \$ | 71,277.16 |
| EFT3720 | 19/02/2021 | Town Planning Innovations (TPI) | General Consultation for Planning in Town | \$ | 206.25 |
| EFT3721 | 19/02/2021 | Westrac Pty Ltd | Supply and delivery of 1 NEW Caterpillar 239D Compact Track | \$ | 78,962.51 |
| EFT3722 | 19/02/2021 | Workwear Group | Uniforms | \$ | 485.37 |
| EFT3723 | 19/02/2021 | Moore Australia (WA) Pty Ltd | Statutory Compliance Services Provided | \$ | 19,236.25 |
| EFT3724 | 19/02/2021 | Janine Rowe | Reimbursement for diesel for return trip to Kalgoorlie for a HCL | \$ | 144.66 |
| EFT3725 | 19/02/2021 | Roy & Gail Quartermaine - Police Complex Caretakers | Police complex caretaker fees from 31/12/2020 to 24/02/2021 | \$ | 1,600.00 |
| PAY | 24/02/2021 | National Australia Bank (NAB) | Payroll Direct Debit | \$ | 100,120.63 |
| EFT3726 | 25/02/2021 | Reece Plumbing Kalgoorlie | General maintenance plumbing materials for Shire properties | -\$ | 1.00 |
| EFT3727 | 25/02/2021 | AFGRI Equipment (AFGRI Equipment Australia Pty Ltd T/as) | Parts and repairs for Council vehicles | \$ | 5,090.59 |
| EFT3728 | 25/02/2021 | TPG Network Pty Ltd | Public WiFi Service Charges Provided @ Great Beyond | \$ | 108.90 |
| EFT3729 | 25/02/2021 | Kalgoorlie Case & Drill Pty Ltd | Parts and repairs for Council vehicles | \$ | 1,298.99 |
| EFT3730 | 25/02/2021 | Marnita Pty Ltd Aft K&d Muir Family Trust | Marnita Sandalwood Pulse bottles | \$ | 380.00 |
| EFT3731 | 25/02/2021 | Hart Sport | Pool Equipment for the Laverton Acquatic Centre | \$ | 34.50 |
| EFT3732 | 25/02/2021 | Aquatic Services WA | Works on site to perform maintenance and post service maintenance in pool plant room | \$ | 29,194.00 |

| | | | | | |
|---------|------------|---|--|-----------|-------------------|
| EFT3733 | 25/02/2021 | Bunnings Group Limited | Supply of items for Coach House upgrade | \$ | 558.99 |
| EFT3734 | 25/02/2021 | C & A Taylor Grading Pty Ltd | Hire of Plant and Equipment for Bandya Road - Grader, operator and water truck | \$ | 42,779.00 |
| EFT3735 | 25/02/2021 | Coca-Cola Amatil (Aust) Pty Ltd | Great Beyond Consumables | \$ | 380.69 |
| EFT3736 | 25/02/2021 | Desert Sands Cartage Contractors | Parts and repairs for Council vehicles | \$ | 389.82 |
| EFT3737 | 25/02/2021 | Eastgold Dairy Distributors | Consumables for the Great Beyond Cafe | \$ | 289.20 |
| EFT3738 | 25/02/2021 | Action Bay Pty Ltd T/a Goldfields Toyota | Parts and repairs for Council vehicles | \$ | 428.05 |
| EFT3739 | 25/02/2021 | Bidfood | Great Beyond Cafe Goods | \$ | 146.68 |
| EFT3740 | 25/02/2021 | Cfc Holding T/a Job Construction Equipment Australia | Parts and repairs for Council vehicles | \$ | 1,582.35 |
| EFT3741 | 25/02/2021 | Tenth Wheeler Pty Ltd T/A Laverton Motors (BP; Roadhouse) | Household Gas bottles, To be Delivered to 1 Mikado Way on Wednesday 3-2-21, | \$ | 360.00 |
| EFT3742 | 25/02/2021 | PFD Food Services Pty Ltd | Consumables for the Great Beyond Cafe | \$ | 540.30 |
| EFT3743 | 25/02/2021 | The Workers Shop | Staff uniforms for Great Beyond | \$ | 231.00 |
| EFT3744 | 25/02/2021 | Wurth Australia | Parts and repairs for Council vehicles | \$ | 632.37 |
| EFT3745 | 25/02/2021 | BOC Limited | Gas charges for depot | \$ | 88.71 |
| EFT3746 | 25/02/2021 | Chadson Engineering Pty Ltd | Water aerobics equipment for swimming pool | \$ | 3,198.50 |
| EFT3747 | 25/02/2021 | Aprilla Grids Pty Ltd | Supply and transport stock grid model for GCR | \$ | 15,911.50 |
| EFT3748 | 25/02/2021 | Tyrepower Kalgoorlie | Parts and repairs for Council vehicles | \$ | 10,989.00 |
| | | | TOTAL EFT PAYMENTS | \$ | 684,897.37 |
| | | | TOTAL PAYMENTS | \$ | 840,769.89 |

| | |
|---------------|---|
| 11.1.2 | MONTHLY FINANCIAL MANAGEMENT STATEMENTS FOR THE PERIOD ENDING 28 FEBRUARY 2021 |
|---------------|---|

| | |
|------------------------------------|---|
| SUBMISSION TO: | Ordinary Meeting of Council, 25 March 2021 |
| DISCLOSURE OF INTEREST: | The author has no financial interest in this matter |
| OWNER/APPLICANT: | Not Applicable |
| AUTHOR: | Phil Marshall, Deputy Chief Executive Officer |
| SENIOR OFFICER: | Peter Naylor, Chief Executive Officer |
| PREVIOUS MEETING REFERENCE: | Not Applicable |

MATTER FOR CONSIDERATION

To accept the monthly Financial Management Statements for the period ending 28 February 2021

ATTACHMENTS

| | |
|--------------------|---|
| OMC250321.11.1.1.A | Financial Management Statements for the period ending 28 February 2021 |
| OMC250321.11.1.1.B | Detailed Schedules of Income & Expenditure for the period ending 28 February 2021 |

APPLICANT'S SUBMISSION

Not applicable.

BACKGROUND

Regulation 34 of the *Local Government (Financial Management) Regulations 1996* requires the preparation of a statement of financial activity each month, reporting on revenue and expenditure. Material variances (as determined by the Council annually) between actual and budgeted figures must be commented on.

Variances between budgeted and actual expenditure, including the required Material Variances of plus or minus 5% and \$5,000 (which is the limit set as per Council Resolution – OMC230720 – 11.1.2(5)), should be reported on.

STATUTORY IMPLICATIONS

Local Government Act 1995

| |
|-----------------------------------|
| 1) 1.3. Content and intent |
|-----------------------------------|

- (2) *This Act is intended to result in —*
- (a) *better decision-making by local governments; and*
 - (b) *greater community participation in the decisions and affairs of local governments; and*
 - (c) *greater accountability of local governments to their communities; and*
 - (d) *more efficient and effective local government.*
- (3) *In carrying out its functions a local government is to use its best endeavours to meet the needs of current and future generations through an integration of environmental protection, social advancement, and economic prosperity.*

2.7. Role of council

- (1) *The council —*
- (a) *governs the local government's affairs; and*
 - (b) *is responsible for the performance of the local government's functions.*
- (2) *Without limiting subsection (1), the council is to —*
- (a) *oversee the allocation of the local government's finances and resources; and*
 - (b) *determine the local government's policies.*

3.1. General function

- (1) *The general function of a local government is to provide for the good government of persons in its district.*
- (2) *The scope of the general function of a local government is to be construed in the context of its other functions under this Act or any other written law and any constraints imposed by this Act or any other written law on the performance of its functions.*
- (3) *A liberal approach is to be taken to the construction of the scope of the general function of a local government.*

Local Government (Financial Management) Regulations 1996

“34. *Financial activity statement required each month (Act s. 6.4)*

(1A) *In this regulation —*

committed assets *means revenue unspent but set aside under the annual budget for a specific purpose.*

- (1) A local government is to prepare each month a statement of financial activity reporting on the revenue and expenditure, as set out in the annual budget under regulation 22(1)(d), for that month ..
- (4) A statement of financial activity, and the accompanying documents referred to in subregulation (2), are to be —
 - (a) presented at an ordinary meeting of the council within 2 months after the end of the month to which the statement relates; and
 - (b) recorded in the minutes of the meeting at which it is presented.
- (5) Each financial year, a local government is to adopt a percentage or value,calculated in accordance with the AAS, to be used in statements of financial activity for reporting material variances”

POLICY IMPLICATIONS

Council has no policies in respect to this matter.

FINANCIAL IMPLICATIONS

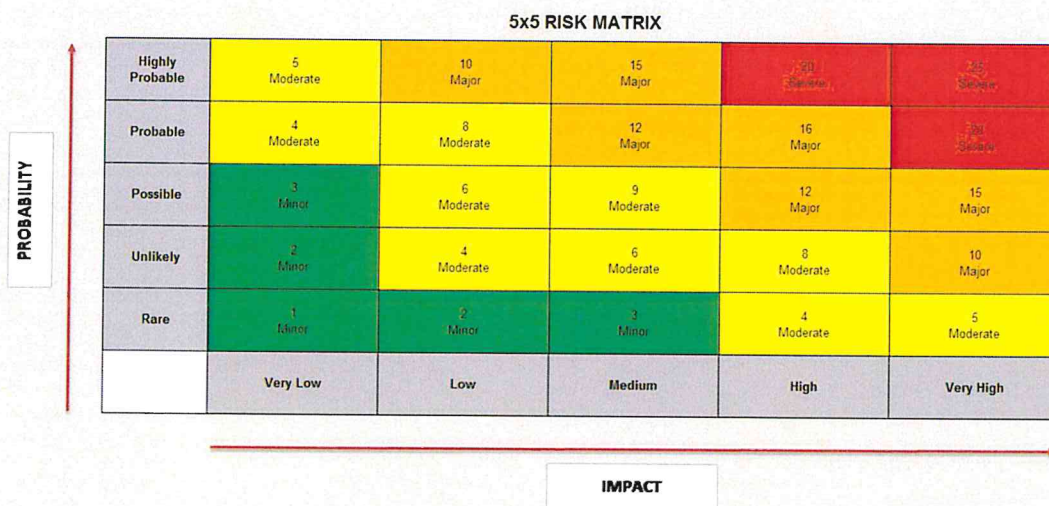
The recommendation of this report has no financial implications for Council.

STRATEGIC IMPLICATIONS

Civic Leadership Objective - A financially strong and knowledgeable Shire, leading an empowered community

RISK MANAGEMENT

As the Council is meeting its reporting requirements, the risk is considered Low.



CONSULTATION

- Chief Executive Officer
- Special Projects Officer

COMMENT

The Financial Management Statements and associated attachments for the period ending 28 February 2021 and supporting documentation have been generated and prepared by Council staff and are presented to Council in their entirety.

RESOLUTION

COUNCIL DECISION/PROCEDURAL MOTION

MOVED: Cr R Prentice SECONDED: Cr R Ryles

That Council in accordance with Clause 34 of the *Local Government (Financial Management) Regulations 1996* receives the Financial Management Statements for the period ending 28 February 2021 as shown in attachments OMC250321.11.1.2.A and OMC250321.11.1.2.B

CARRIED 6/0

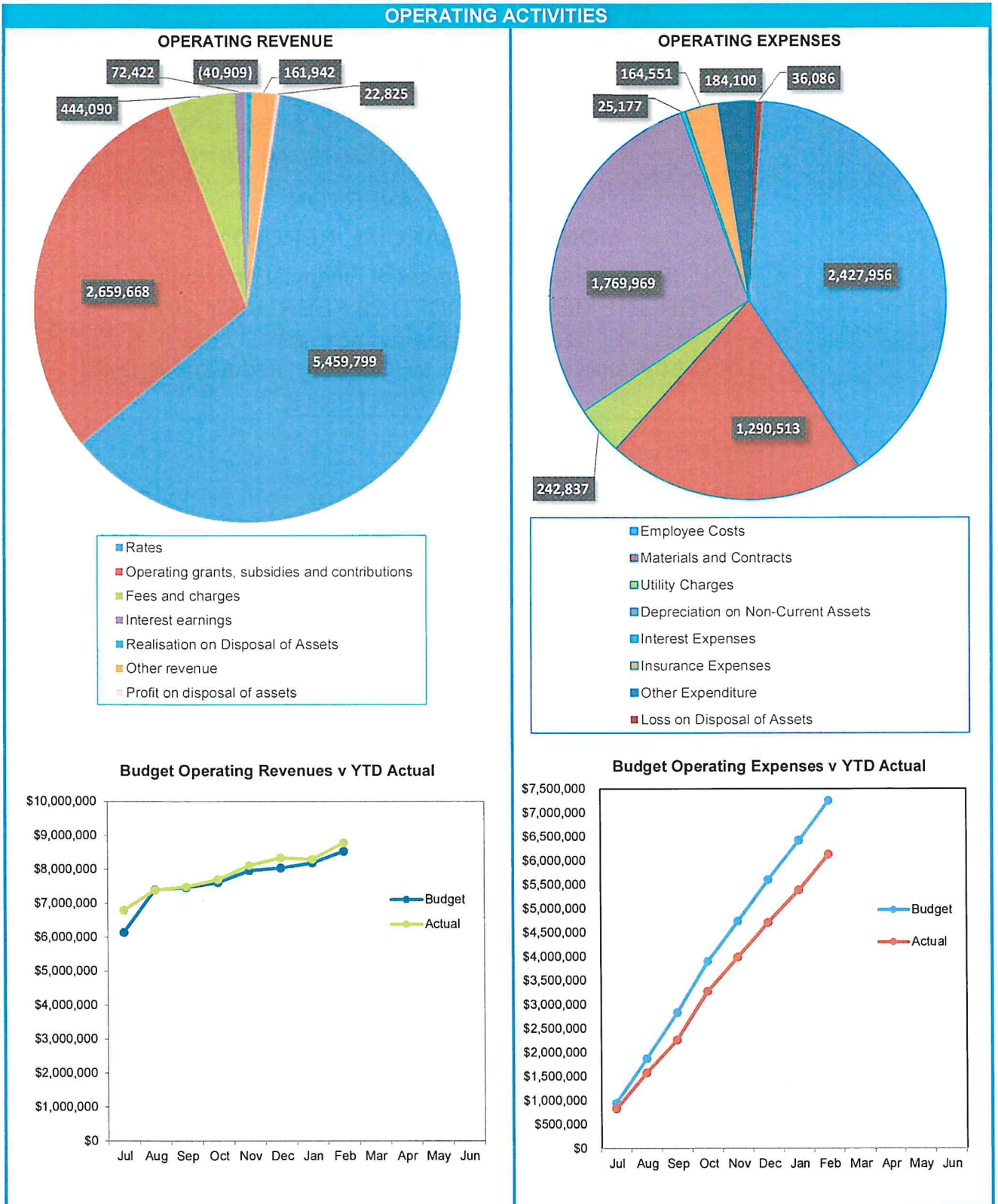


SHIRE OF LAVERTON
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
FOR THE PERIOD ENDED 28 FEBRUARY 2021
LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996
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**MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 28 FEBRUARY 2021**

SUMMARY INFORMATION - GRAPHS



**MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 28 FEBRUARY 2021**

SUMMARY INFORMATION - GRAPHS



This information is to be read in conjunction with the accompanying Financial Statements and Notes.

MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 28 FEBRUARY 2021

EXECUTIVE SUMMARY

| Funding surplus / (deficit) Components | | | | | | | | |
|--|----------------|---|-----------------|--|------------------|----------------|----------|------------|
| Funding surplus / (deficit) | | | | | | | | |
| | Adopted Budget | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) | | | | |
| Opening | \$0.30 M | \$0.30 M | \$1.16 M | \$0.86 M | | | | |
| Closing | \$0.00 M | \$2.95 M | \$7.88 M | \$4.93 M | | | | |
| Refer to Statement of Financial Activity | | | | | | | | |
| Cash and cash equivalents | | Payables | | Receivables | | | | |
| | \$9.43 M | % of total | \$1.03 M | % Outstanding | \$0.06 M | % Collected | | |
| Unrestricted Cash | \$7.32 M | 77.6% | Trade Payables | \$0.13 M | Rates Receivable | \$0.93 M | 84.5% | |
| Restricted Cash | \$2.11 M | 22.4% | Over 30 Days | 4.0% | Trade Receivable | \$0.06 M | | |
| | | | Over 90 Days | 0.1% | Over 30 Days | | 76.6% | |
| | | | | | Over 90 Days | | 62.7% | |
| Refer to Note 2 - Cash and Financial Assets | | Refer to Note 5 - Payables | | Refer to Note 3 - Receivables | | | | |
| Key Operating Activities | | | | | | | | |
| Amount attributable to operating activities | | | | | | | | |
| Adopted Budget | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) | | | | | |
| \$0.58 M | \$2.88 M | \$4.69 M | \$1.81 M | | | | | |
| Refer to Statement of Financial Activity | | | | | | | | |
| Rates Revenue | | Operating Grants and Contributions | | Fees and Charges | | | | |
| YTD Actual | \$5.46 M | % Variance | YTD Actual | \$2.66 M | % Variance | YTD Actual | \$0.44 M | % Variance |
| YTD Budget | \$5.70 M | (4.2%) | YTD Budget | \$2.28 M | 16.5% | YTD Budget | \$0.32 M | 37.4% |
| Refer to Note 6 - Rate Revenue | | Refer to Note 12 - Operating Grants and Contributions | | Refer to Statement of Financial Activity | | | | |
| Key Investing Activities | | | | | | | | |
| Amount attributable to investing activities | | | | | | | | |
| Adopted Budget | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) | | | | | |
| (\$1.98 M) | (\$1.38 M) | \$0.88 M | \$2.26 M | | | | | |
| Refer to Statement of Financial Activity | | | | | | | | |
| Proceeds on sale | | Asset Acquisition | | Capital Grants | | | | |
| YTD Actual | \$0.15 M | % | YTD Actual | \$1.15 M | % Spent | YTD Actual | \$1.89 M | % Received |
| Adopted Budget | \$0.23 M | 63.1% | Adopted Budget | \$6.13 M | 18.8% | Adopted Budget | \$3.93 M | 48.1% |
| Refer to Note 7 - Disposal of Assets | | Refer to Note 8 - Capital Acquisition | | Refer to Note 8 - Capital Acquisition | | | | |
| Key Financing Activities | | | | | | | | |
| Amount attributable to financing activities | | | | | | | | |
| Adopted Budget | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) | | | | | |
| \$1.10 M | \$1.16 M | \$1.16 M | \$0.00 M | | | | | |
| Refer to Statement of Financial Activity | | | | | | | | |
| Borrowings | | Reserves | | | | | | |
| Principal repayments | \$0.13 M | Reserves balance | \$2.11 M | | | | | |
| Interest expense | \$0.03 M | Interest earned | \$0.01 M | | | | | |
| Principal due | \$2.32 M | | | | | | | |
| Refer to Note 9 - Borrowings | | Refer to Note 10 - Cash Reserves | | | | | | |

This information is to be read in conjunction with the accompanying Financial Statements and notes.

**KEY TERMS AND DESCRIPTIONS
FOR THE PERIOD ENDED 28 FEBRUARY 2021**

STATUTORY REPORTING PROGRAMS

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

**PROGRAM NAME AND OBJECTIVES
GOVERNANCE**

ACTIVITIES

Administration and operation facilities and services to members of Council. Other costs that relate to the tasks of assisting members and ratepayers on matters which do not concern specific council services.

GENERAL PURPOSE FUNDING

Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

Supervision of various laws, fire prevention, emergency services and animal control.

HEALTH

Food control, maintenance of child health clinics and health administration and the retention of a full time doctor in Laverton.

EDUCATION AND WELFARE

Maintenance of pre-school facilities, day care centre, donations to school, administration of the Cashless Debit Card (CDC), assistance to welfare groups and the management of the Youth Development Program.

HOUSING

Provision of staff housing as well as private housing for the retention of professionals in Laverton.

COMMUNITY AMENITIES

Rubbish collection services, operation of rubbish tip site, noise control, administration of town planning, operation of the cemetery and operations & maintenance of public conveniences.

RECREATION AND CULTURE

Provision of public halls, swimming pool, recreational facilities, various reserves, operation of library together with television and radio re-broadcasting facilities.

TRANSPORT

Construction and maintenance of roads, drainage, footpaths, parking facilities, traffic signs, street cleaning and operation of Laverton Airport.

ECONOMIC SERVICES

Community development, tourism and area promotion, heritage development and maintenance, Great Beyond Visitor Centre & Explorers Hall of Fame, Community Resource Centre and Building control.

OTHER PROPERTY AND SERVICES

Private works, community bus, technical services, administration, plant operations control and miscellaneous services not able to be classified elsewhere.

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2021

STATUTORY REPORTING PROGRAMS

| | Ref Note | Adopted Budget | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) | Var. % (b)-(a)/(a) | Var. |
|---|----------|---------------------|--------------------|--------------------|-----------------|--------------------|------|
| | | \$ | \$ | \$ | \$ | % | |
| Opening funding surplus / (deficit) | 1(c) | 300,000 | 300,000 | 1,158,430 | 858,430 | 286.14% | p |
| Revenue from operating activities | | | | | | | |
| Governance | | 100 | 64 | 0 | (64) | (100.00%) | |
| General purpose funding - general rates | 6 | 5,698,900 | 5,698,900 | 5,459,799 | (239,101) | (4.20%) | |
| General purpose funding - other | | 1,147,700 | 855,154 | 1,090,381 | 235,227 | 27.51% | p |
| Law, order and public safety | | 13,170 | 9,104 | 8,579 | (525) | (5.77%) | |
| Health | | 3,100 | 2,064 | 1,826 | (238) | (11.53%) | |
| Education and welfare | | 180,600 | 135,392 | 196,269 | 60,877 | 44.96% | p |
| Housing | | 50,000 | 33,320 | (19,302) | (52,622) | (157.93%) | q |
| Community amenities | | 134,200 | 113,448 | 126,546 | 13,098 | 11.55% | p |
| Recreation and culture | | 73,050 | 48,688 | 11,559 | (37,129) | (76.26%) | q |
| Transport | | 1,573,000 | 1,373,648 | 1,394,120 | 20,472 | 1.49% | |
| Economic services | | 267,200 | 187,674 | 261,690 | 74,016 | 39.44% | p |
| Other property and services | | 105,000 | 69,984 | 248,369 | 178,385 | 254.89% | p |
| | | 9,246,020 | 8,527,440 | 8,779,836 | 252,396 | | |
| Expenditure from operating activities | | | | | | | |
| Governance | | (700,439) | (445,240) | (339,501) | 105,739 | 23.75% | p |
| General purpose funding | | (721,636) | (543,289) | (295,408) | 247,881 | 45.63% | p |
| Law, order and public safety | | (264,519) | (177,292) | (146,271) | 31,021 | 17.50% | p |
| Health | | (342,383) | (228,504) | (236,288) | (7,784) | (3.41%) | |
| Education and welfare | | (566,987) | (379,337) | (296,772) | 82,565 | 21.77% | p |
| Housing | | (172,313) | (125,928) | 70,880 | 196,808 | 156.29% | p |
| Community amenities | | (654,631) | (436,446) | (417,864) | 18,582 | 4.26% | |
| Recreation and culture | | (1,243,132) | (834,332) | (906,576) | (72,244) | (8.66%) | q |
| Transport | | (4,711,160) | (3,142,120) | (2,748,989) | 393,131 | 12.51% | p |
| Economic services | | (1,348,400) | (895,893) | (698,229) | 197,664 | 22.06% | p |
| Other property and services | | (58,820) | (49,058) | (126,173) | (77,115) | (157.19%) | q |
| | | (10,784,420) | (7,257,439) | (6,141,191) | 1,116,248 | | |
| Non-cash amounts excluded from operating activities | 1(a) | 2,116,745 | 1,607,000 | 2,050,015 | 443,015 | 27.57% | p |
| Amount attributable to operating activities | | 578,345 | 2,877,001 | 4,688,660 | 1,811,659 | | |
| Investing Activities | | | | | | | |
| Proceeds from non-operating grants, subsidies and contributions | 13 | 3,926,125 | 2,631,608 | 1,886,832 | (744,776) | (28.30%) | q |
| Proceeds from disposal of assets | 7 | 230,000 | 115,000 | 145,182 | 30,182 | 26.25% | p |
| Payments for property, plant and equipment and infrastructure | 8 | (6,131,300) | (4,130,792) | (1,154,646) | 2,976,146 | 72.05% | p |
| Amount attributable to investing activities | | (1,975,175) | (1,384,184) | 877,368 | 2,261,552 | | |
| Financing Activities | | | | | | | |
| Proceeds from new debentures | 9 | 1,300,000 | 1,300,000 | 1,300,000 | 0 | 0.00% | |
| Transfer from reserves | 10 | 115,210 | 0 | 0 | 0 | 0.00% | |
| Payments for principal portion of lease liabilities | 9 | 0 | 0 | 0 | 0 | 0.00% | |
| Repayment of debentures | 9 | (284,379) | (133,506) | (133,506) | 0 | 0.00% | |
| Transfer to reserves | 10 | (34,000) | (9,777) | (9,777) | 0 | 0.00% | |
| Amount attributable to financing activities | | 1,096,831 | 1,156,718 | 1,156,718 | 0 | | |
| Closing funding surplus / (deficit) | 1(c) | 1 | 2,949,535 | 7,881,176 | | | |

KEY INFORMATION

pq Indicates a variance between Year to Date (YTD) Actual and YTD Actual data as per the adopted materiality threshold.

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

The material variance adopted by Council for the 2020-21 year is \$5,000 or 5.00% whichever is the greater.

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

**KEY TERMS AND DESCRIPTIONS
FOR THE PERIOD ENDED 28 FEBRUARY 2021**

NATURE OR TYPE DESCRIPTIONS

REVENUE

RATES

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

SERVICE CHARGES

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. *Regulation 54 of the Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

Excess of assets received over the net book value for assets on their disposal.

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

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

LOSS ON ASSET DISPOSAL

Shortfall between the value of assets received over the net book value for assets on their disposal.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

Statutory fees, taxes, allowance for impairment of assets, members' fees or State taxes. Donations and subsidies made to community groups.

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2021

BY NATURE OR TYPE

| | Ref Note | Adopted Budget | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) | Var. % (b)-(a)/(a) | Var. |
|---|-------------|---------------------|----------------------|----------------------|--------------------|-----------------------|------|
| | | \$ | \$ | \$ | \$ | % | |
| Opening funding surplus / (deficit) | 1(c) | 300,000 | 300,000 | 1,158,430 | 858,430 | 286.14% | p |
| Revenue from operating activities | | | | | | | |
| Rates | 6 | 5,698,900 | 5,698,900 | 5,459,799 | (239,101) | (4.20%) | |
| Operating grants, subsidies and contributions | 12 | 2,764,870 | 2,283,872 | 2,659,668 | 375,796 | 16.45% | p |
| Fees and charges | | 448,550 | 323,288 | 444,090 | 120,802 | 37.37% | p |
| Interest earnings | | 45,200 | 29,084 | 72,422 | 43,338 | 149.01% | p |
| Realisation on Disposal of Assets | | | | (40,909) | | | |
| Other revenue | | 288,500 | 192,296 | 161,942 | (30,354) | (15.79%) | q |
| Profit on disposal of assets | 7 | 0 | 0 | 22,825 | 22,825 | 0.00% | p |
| | | 9,246,020 | 8,527,440 | 8,779,837 | 252,397 | | |
| Expenditure from operating activities | | | | | | | |
| Employee costs | | (4,378,838) | (2,907,728) | (2,427,956) | 479,772 | 16.50% | p |
| Materials and contracts | | (2,773,960) | (1,837,800) | (1,290,513) | 547,287 | 29.78% | p |
| Utility charges | | (324,400) | (215,888) | (242,837) | (26,949) | (12.48%) | q |
| Depreciation on non-current assets | | (2,318,700) | (1,545,680) | (1,769,969) | (224,289) | (14.51%) | q |
| Interest expenses | | (96,500) | (66,992) | (25,177) | 41,815 | 62.42% | p |
| Insurance expenses | | (150,145) | (150,144) | (164,551) | (14,407) | (9.60%) | q |
| Other expenditure | | (649,878) | (471,887) | (184,100) | 287,787 | 60.99% | p |
| Loss on disposal of assets | 7 | (92,000) | (61,320) | (36,086) | 25,234 | 41.15% | p |
| | | (10,784,421) | (7,257,439) | (6,141,189) | 1,116,250 | | |
| Non-cash amounts excluded from operating activities | | | | | | | |
| | 1(a) | 2,116,745 | 1,607,000 | 2,050,015 | 443,015 | 27.57% | p |
| Amount attributable to operating activities | | 578,344 | 2,877,001 | 4,688,663 | 1,811,662 | | |
| Investing activities | | | | | | | |
| Proceeds from non-operating grants, subsidies and contributions | 13 | 3,926,125 | 2,631,608 | 1,886,832 | (744,776) | (28.30%) | q |
| Proceeds from disposal of assets | 7 | 230,000 | 115,000 | 145,182 | 30,182 | 26.25% | p |
| Payments for property, plant and equipment | 8 | (6,131,300) | (4,130,792) | (1,154,646) | 2,976,146 | 72.05% | p |
| Amount attributable to investing activities | | (1,975,175) | (1,384,184) | 877,368 | 2,261,552 | | |
| Financing Activities | | | | | | | |
| Proceeds from new debentures | 9 | 1,300,000 | 1,300,000 | 1,300,000 | 0 | 0.00% | |
| Transfer from reserves | 10 | 115,210 | 0 | 0 | 0 | 0.00% | |
| Payments for principal portion of lease liabilities | | 0 | 0 | 0 | 0 | 0.00% | |
| Repayment of debentures | 9 | (284,379) | (133,506) | (133,506) | 0 | 0.00% | |
| Transfer to reserves | 10 | (34,000) | (9,777) | (9,777) | 0 | 0.00% | |
| Amount attributable to financing activities | | 1,096,831 | 1,156,718 | 1,156,718 | 0 | | |
| Closing funding surplus / (deficit) | 1(c) | 0 | 2,949,535 | 7,881,179 | 4,931,644 | | |

KEY INFORMATION

pq Indicates a variance between Year to Date (YTD) Actual and YTD Actual data as per the adopted materiality threshold.

Refer to Note 15 for an explanation of the reasons for the variance.

This statement is to be read in conjunction with the accompanying Financial Statements and Notes.

**MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 28 FEBRUARY 2021**

BASIS OF PREPARATION

BASIS OF PREPARATION

REPORT PURPOSE

This report is prepared to meet the requirements of *Local Government (Financial Management) Regulations 1996, Regulation 34*. Note: The statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

BASIS OF ACCOUNTING

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

The *Local Government (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. Regulation 16 prohibits a local government from recognising as assets Crown land that is a public thoroughfare, such as land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets, including land under roads acquired on or after 1 July 2008, have not been recognised in this financial report. This is not in accordance with the requirements of *AASB 1051 Land Under Roads paragraph 15* and *AASB 116 Property, Plant and Equipment paragraph 7*.

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 28 February 2021

SIGNIFICANT ACCOUNTING POLICES

CRITICAL ACCOUNTING ESTIMATES

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors 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 LOCAL GOVERNMENT REPORTING ENTITY

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

In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between funds) have been eliminated.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 14 to these financial statements.

GOODS AND SERVICES TAX

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position. Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

ROUNDING OFF FIGURES

All figures shown in this statement are rounded to the nearest dollar.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2021

NOTE 1
STATEMENT OF FINANCIAL ACTIVITY INFORMATION

(a) Non-cash items excluded from operating activities

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with Financial Management Regulation 32.

| | Notes | Adopted Budget | Actual 30 June 2020 | YTD Budget (a) | YTD Actual (b) |
|--|-------|------------------|---------------------|------------------|------------------|
| | | \$ | | \$ | \$ |
| Non-cash items excluded from operating activities | | | | | |
| Adjustments to operating activities | | | | | |
| Less: Profit on asset disposals | 7 | 0 | | 0 | (22,825) |
| Less: Reversal of prior year revaluation loss | | 0 | | 0 | 0 |
| Less: Non-cash grants and contributions for assets | | | | | |
| Less: Movement in liabilities associated with restricted cash | | (293,955) | (473,209) | | 266,785 |
| Less: Fair value adjustments to financial assets at amortised cost | | | | | |
| Less: Fair value adjustments to investment property | | 0 | | | 0 |
| Movement in pensioner deferred rates (non-current) | | | | | 0 |
| Movement in inventory (non-current) | | | | | 0 |
| Movement in employee benefit provisions (non-current) | | | | | 0 |
| Movement in contract liabilities (non-current) | | | | | 0 |
| Movement in lease liabilities (non-current) | | | | | 0 |
| Movement in other provisions (non-current) | | | | | 0 |
| Add: Loss on asset disposals | 7 | 92,000 | | 61,320 | 36,086 |
| Add: Loss on revaluation of non current assets | | 0 | | 0 | 0 |
| Add: Change in accounting policies | | | | | |
| Add: Depreciation on assets | | 2,318,700 | | 1,545,680 | 1,769,969 |
| Total non-cash items excluded from operating activities | | 2,116,745 | (473,209) | 1,607,000 | 2,050,015 |

(b) Adjustments to net current assets in the Statement of Financial Activity

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

| | | Last Year Closing 30 June 2020 | Actual Last Year 30 June 2020 | This Time Last Year 28 February 2020 | Year to Date 28 February 2021 |
|--|----|--------------------------------|-------------------------------|--------------------------------------|-------------------------------|
| Adjustments to net current assets | | | | | |
| Less: Reserves - restricted cash | 10 | (2,099,103) | (2,099,103) | (2,265,967) | (2,108,880) |
| Add: Borrowings | 9 | 226,306 | 226,306 | 182,439 | 92,800 |
| Add: Provisions - employee | 11 | 470,950 | 470,950 | 422,048 | 470,950 |
| Add: Lease liabilities | 9 | 0 | | | 0 |
| Add: Movement in liabilities associated with restricted cash | 11 | | | | 266,785 |
| Total adjustments to net current assets | | (1,401,847) | (1,401,847) | (1,661,480) | (1,278,344) |

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

| | | | | | |
|--|------|--------------------|--------------------|--------------------|--------------------|
| Current assets | | | | | |
| Cash and cash equivalents | 2 | 2,606,617 | 2,881,341 | 5,149,618 | 9,433,022 |
| Financial assets at amortised cost | 2 | 0 | | | 0 |
| Rates receivables | 3 | 430,914 | 430,914 | 1,355,840 | 933,347 |
| Receivables | 3 | 491,649 | 496,021 | 430,232 | 197,861 |
| Other current assets | 4 | 189,717 | 189,717 | 139,287 | 189,717 |
| Less: Current liabilities | | | | | |
| Payables | 5 | (1,025,839) | (267,250) | (260,560) | (290,682) |
| Borrowings | 9 | (226,306) | (226,306) | (182,439) | (92,800) |
| Contract liabilities | 11 | (293,955) | (473,209) | (583,582) | (739,994) |
| Lease liabilities | 9 | 0 | | | 0 |
| Provisions | 11 | (470,950) | (470,950) | (422,048) | (470,950) |
| Less: Total adjustments to net current assets | 1(b) | (1,401,847) | (1,401,847) | (1,661,480) | (1,278,344) |
| Closing funding surplus / (deficit) | | 300,000 | 1,158,430 | 3,964,868 | 7,881,177 |

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled.

Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2021

OPERATING ACTIVITIES
NOTE 2
CASH AND FINANCIAL ASSETS

| Description | Classification | Unrestricted | Restricted | Total Cash | Trust | Institution | Interest Rate | Maturity Date |
|--------------------------------|----------------|------------------|------------------|------------------|--------------|-------------|---------------|---------------|
| | | \$ | \$ | \$ | \$ | | | |
| Cash on hand | | | | | | | | |
| Petty Cash & Floats | | 1,463 | | 1,463 | | | | |
| Cash At Bank - Municipal | | 1,809,926 | | 1,809,926 | | NAB | | |
| Cash at Investment - Municipal | | 3,006,904 | | 3,006,904 | | NAB | 0.38% | 24/03/2021 |
| Cash at Investment - Municipal | | 1,002,359 | | 1,002,359 | | NAB | 0.38% | 29/03/2021 |
| Cash at Investment - Municipal | | 1,002,340 | | 1,002,340 | | NAB | 0.38% | 6/04/2021 |
| Cash at Investment - Municipal | | 501,151 | | 501,151 | | NAB | 0.38% | 7/04/2021 |
| Cash at Reserve | | 0 | 2,108,880 | 2,108,880 | | NAB | 0.38% | 6/04/2021 |
| Trust Bank Account | | 0 | | | 2,836 | NAB | | |
| Total | | 7,324,142 | 2,108,880 | 9,433,022 | 2,836 | | | |
| Comprising | | | | | | | | |
| Cash and cash equivalents | | 7,324,142 | 2,108,880 | 9,433,022 | 2,836 | | | |
| | | 7,324,142 | 2,108,880 | 9,433,022 | 2,836 | | | |

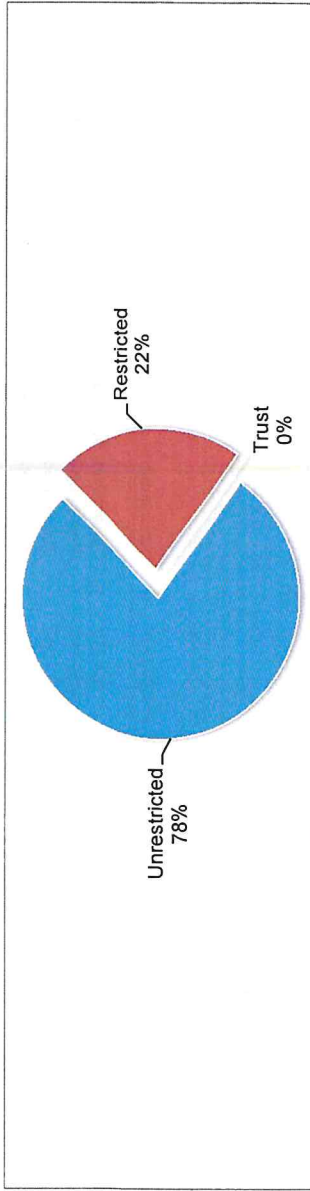
KEY INFORMATION

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

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

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

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



| | |
|-------------------|---------------------|
| Total Cash | Unrestricted |
| \$9.43 M | \$7.32 M |

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2021

OPERATING ACTIVITIES
NOTE 3
RECEIVABLES

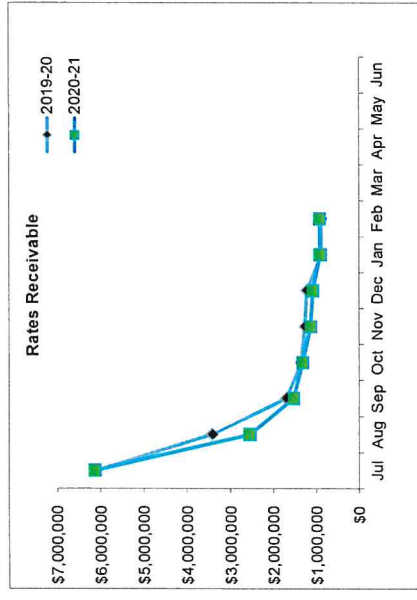
| Rates receivable | 30 June 2020 | 28 Feb 2021 |
|--------------------------------|----------------|----------------|
| Opening arrears previous years | \$ 609,083 | \$ 564,045 |
| Levied this year | 5,303,425 | 5,459,798 |
| Less - collections to date | (5,348,463) | (5,090,495) |
| Equals current outstanding | 564,045 | 933,347 |
| Net rates collectable | 564,045 | 933,347 |
| % Collected | 90.5% | 84.5% |

| Receivables - general | Credit | Current | 30 Days | 60 Days | 90+ Days | Total |
|--|--------|---------|---------|---------|----------|---------------|
| Receivables - General | (138) | 29,207 | 3,340 | 13,827 | 77,713 | \$ 123,949 |
| Percentage | (0.1%) | 23.6% | 2.7% | 11.2% | 62.7% | |
| Balance per trial balance | | | | | | 123,949 |
| Sundry Debtors receivable | | | | | | 60,991 |
| GST receivable | | | | | | (133,131) |
| Allowance for impairment of receivables | | | | | | 13,223 |
| Other receivables - Accrued Income | | | | | | (302) |
| Other receivables - Pensioner Rebates | | | | | | |
| Total receivables general outstanding | | | | | | 64,730 |

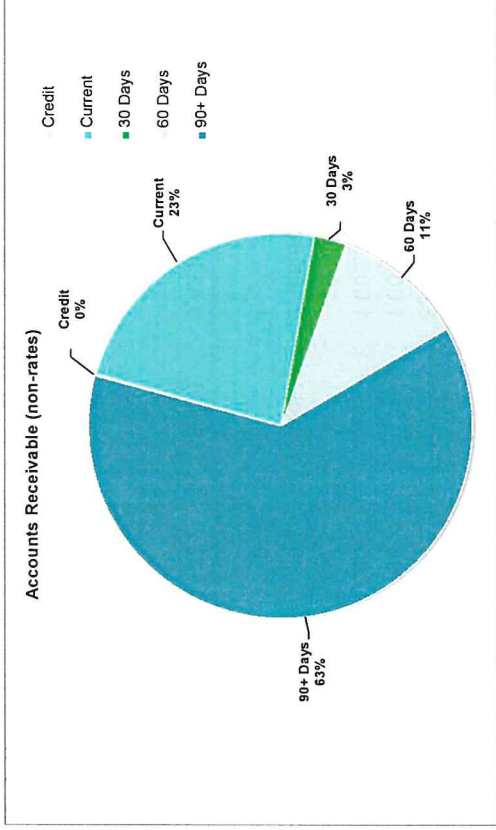
Amounts shown above include GST (where applicable)

KEY INFORMATION

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. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for impairment of receivables is raised when there is objective evidence that they will not be collectible.



Collected 84.5% **Rates Due** \$933,347



Debtors Due \$64,730

Over 30 Days 14%

Over 90 Days 62.7%

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2021

OPERATING ACTIVITIES
NOTE 4
OTHER CURRENT ASSETS

| | Opening Balance 1 July 2020 | Asset Increase | Asset Reduction | Closing Balance 28 February 2021 |
|--|-----------------------------------|-------------------|--------------------|--|
| | \$ | \$ | \$ | \$ |
| Other current assets | | | | |
| Other financial assets at amortised cost | | | | |
| Financial assets at amortised cost - self supporting loans | 0 | | | 0 |
| Financial assets at amortised cost - [describe] | 0 | | | 0 |
| Inventory | | | | |
| Inventories | 189,717 | | | 189,717 |
| Inventories [describe] | 0 | | | 0 |
| Inventories [describe] | 0 | | | 0 |
| Inventories [describe] | 0 | | | 0 |
| Inventories [describe] | 0 | | | 0 |
| Land held for resale | | | | |
| Cost of acquisition | 0 | | | 0 |
| Development costs | 0 | | | 0 |
| Prepayments | | | | |
| Prepayments | 0 | | | 0 |
| Contract assets | | | | |
| Contract assets | 0 | 0 | | 0 |
| Total other current assets | 189,717 | 0 | 0 | 189,717 |
| Amounts shown above include GST (where applicable) | | | | |

KEY INFORMATION

Other financial assets at amortised cost

The Shire 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.

Inventory

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.

Land held for resale

Land held for development and resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development.

Borrowing costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed onto the buyer at this point.

Land held for resale is classified as current except where it is held as non-current based on the Council's intentions to release for 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.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2021

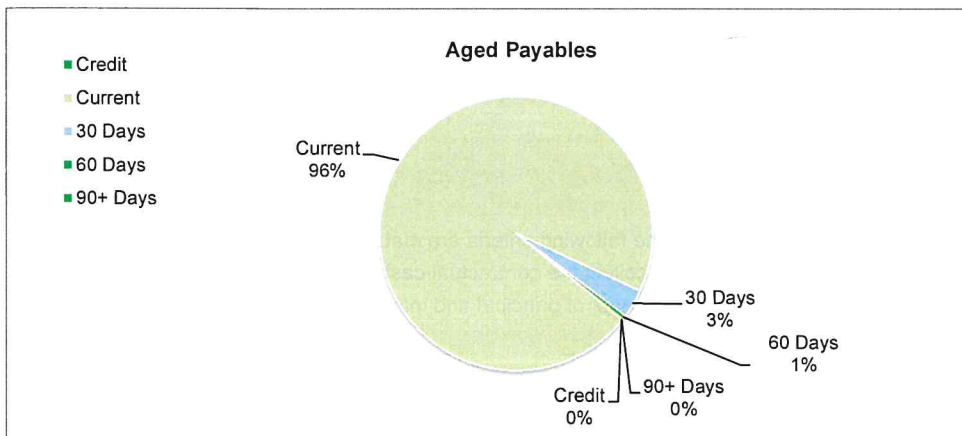
OPERATING ACTIVITIES
NOTE 5
Payables

| Payables - general | Credit | Current | 30 Days | 60 Days | 90+ Days | Total |
|---|--------|---------|---------|---------|----------|------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Payables - general | 0 | 123,620 | 4,344 | 649 | 89 | 128,702 |
| Percentage | 0% | 96.1% | 3.4% | 0.5% | 0.1% | |
| Balance per trial balance | | | | | | |
| Sundry creditors | | | | | | 128,702 |
| Gst Payable | | | | | | 15,121 |
| Payg Payables | | | | | | 63,662 |
| Payroll Creditors | | | | | | 985 |
| Other Payables | | | | | | 82,213 |
| Contract Liabilities | | | | | | 739,994 |
| Total payables general outstanding | | | | | | 1,030,676 |

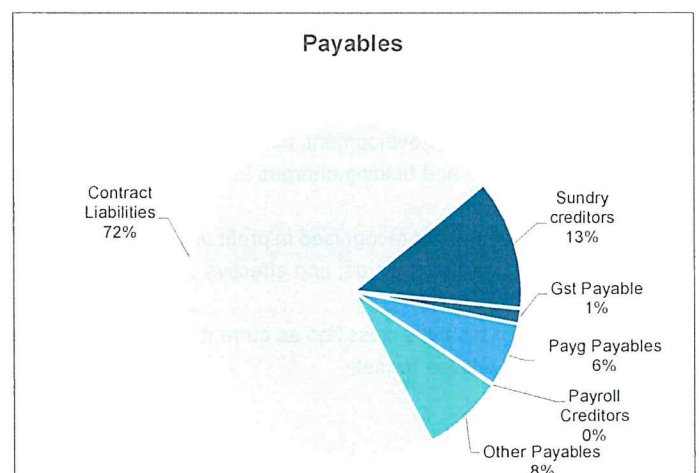
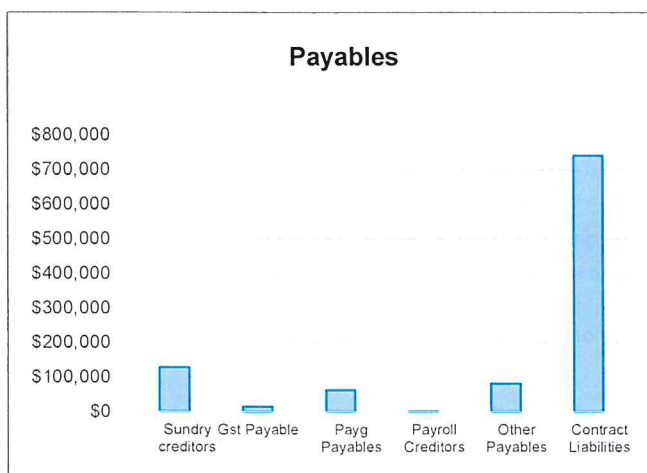
Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire that are unpaid and arise when the Shire 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.



| | |
|----------------------|------------------|
| Creditors Due | \$128,702 |
| Over 30 Days | 4% |
| Over 90 Days | 0.1% |



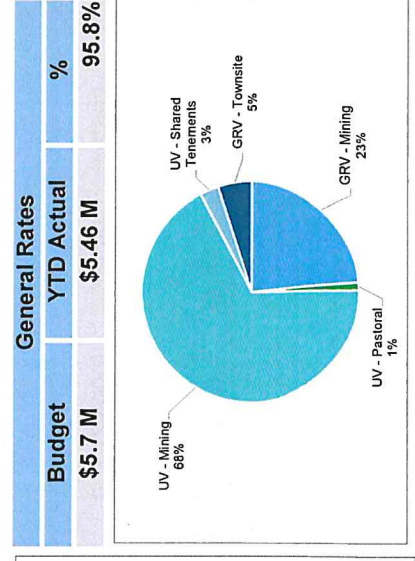
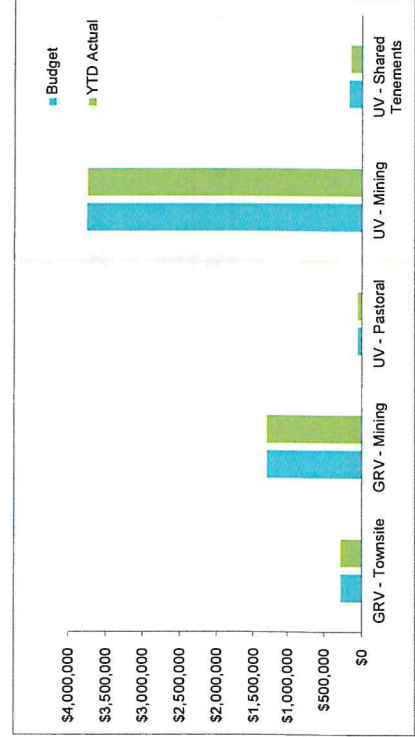
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2021

OPERATING ACTIVITIES
NOTE 6
RATE REVENUE

| General rate revenue | Rate in \$ (cents) | Number of Properties | Rateable Value | Budget | | YTD Actual | | | |
|----------------------------------|--------------------|----------------------|-------------------|------------------|------------------|------------------|-----------------|-----------------|------------------|
| | | | | Rate Revenue | Total Revenue | Rate Revenue | Interim Rates | Back Rates | Total Revenue |
| RATE TYPE | | | | \$ | \$ | \$ | \$ | \$ | \$ |
| Differential General Rate | | | | | | | | | |
| Gross Rental Value | | | | | | | | | |
| GRV - Townsite | 11.61000 | 177 | 2,393,204 | 277,827 | 277,827 | 277,851 | (29) | | 277,822 |
| GRV - Mining | 8.97000 | 14 | 14,530,500 | 1,303,376 | 1,303,376 | 1,303,386 | | | 1,303,386 |
| Unimproved value | | | | | | | | | |
| UV - Pastoral | 9.79000 | 15 | 649,186 | 63,537 | 63,537 | 63,555 | | | 63,555 |
| UV - Mining | 16.56000 | 712 | 22,708,938 | 3,760,594 | 3,760,594 | 3,760,600 | (11,798) | | 3,748,802 |
| UV - Shared Tenements | 16.56000 | 44 | 1,074,699 | 177,954 | 177,954 | 177,970 | (23,492) | (1,765) | 152,713 |
| Sub-Total | | 962 | 41,356,527 | 5,583,288 | 5,583,288 | 5,583,362 | (23,521) | (13,562) | 5,546,278 |
| Minimum payment | | | | | | | | | |
| Gross rental value | | | | | | | | | |
| GRV - Townsite | 315 | 47 | 15,857 | 14,805 | 14,805 | 14,805 | | | 14,805 |
| GRV - Mining | 315 | 1 | 20 | 315 | 315 | 315 | | | 315 |
| Unimproved value | | | | | | | | | |
| UV - Pastoral | 315 | 3 | 3,000 | 945 | 945 | 945 | | | 945 |
| UV - Mining | 315 | 309 | 307,966 | 97,335 | 97,335 | 97,335 | | | 97,335 |
| UV - Shared Tenements | 158 | 14 | 4,244 | 2,212 | 2,212 | 2,212 | | | 2,212 |
| Sub-total | | 374 | 331,087 | 115,612 | 115,612 | 115,612 | 0 | 0 | 115,612 |
| Discount | | | | | | | | | (202,092) |
| Amount from general rates | | | | | 5,508,900 | 5,459,798 | | | 5,459,798 |
| Total general rates | | | | | 5,508,900 | 5,459,798 | | | 5,459,798 |
| Total | | | | | 5,508,900 | 5,459,798 | | | 5,459,798 |

KEY INFORMATION

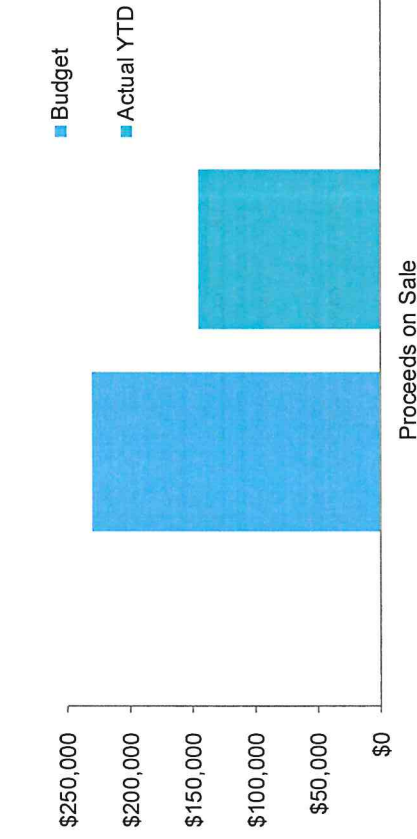
Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Rates received in advance give rise to a financial liability. On 1 July 2020 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised. When the taxable event occurs the financial liability is extinguished and income recognised for the prepaid rates that have not been refunded.



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2021

OPERATING ACTIVITIES
NOTE 7
DISPOSAL OF ASSETS

| Asset Ref. | Asset description | Budget | | | YTD Actual | | | | |
|------------|------------------------------------|----------------|----------------|----------|-----------------|----------------|----------------|---------------|-----------------|
| | | Value | Proceeds | Profit | (Loss) | Value | Proceeds | Profit | (Loss) |
| | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| | Buildings | | | | | | | | |
| | 11 Mikado Way | 65,000 | 40,000 | 0 | (25,000) | 64,050 | 40,909 | 0 | (23,141) |
| | Plant and equipment | | | | | | | | |
| | Transport | | | | | | | | |
| | Grader | 110,000 | 70,000 | 0 | (40,000) | | | 0 | 0 |
| | Skid Steer Loader | 53,000 | 30,000 | 0 | (23,000) | 49,945 | 37,000 | 0 | (12,945) |
| | Other property and services | | | | | | | | |
| | Toyota Landcruiser | 47,000 | 45,000 | 0 | (2,000) | 44,448 | 67,273 | 22,825 | 0 |
| | Toyota Prado | 47,000 | 45,000 | 0 | (2,000) | | | 0 | 0 |
| | | 322,000 | 230,000 | 0 | (92,000) | 158,444 | 145,182 | 22,825 | (36,086) |



| Proceeds on Sale | | |
|------------------|------------|-----|
| Annual Budget | YTD Actual | % |
| \$230,000 | \$145,182 | 63% |

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2021

INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS

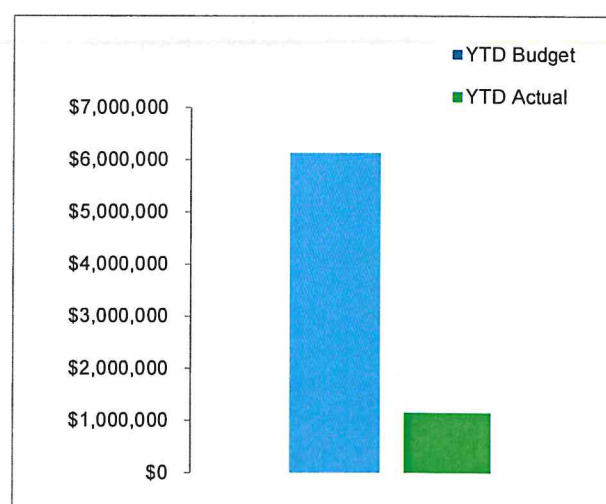
| Capital acquisitions | Adopted Budget | YTD Budget | YTD Actual | YTD Actual Variance |
|--|------------------|------------------|------------------|---------------------|
| | \$ | \$ | \$ | \$ |
| Buildings | 3,030,000 | 2,019,992 | 415,101 | (1,604,891) |
| Plant and equipment | 922,200 | 658,128 | 213,486 | (444,642) |
| Infrastructure - roads | 1,229,100 | 819,384 | 485,662 | (333,722) |
| Infrastructure - footpaths | 30,000 | 19,992 | 3,170 | (16,822) |
| Infrastructure - airport | 300,000 | 200,000 | 0 | (200,000) |
| Infrastructure - other | 620,000 | 413,296 | 37,227 | (376,069) |
| Payments for Capital Acquisitions | 6,131,300 | 4,130,792 | 1,154,646 | (2,976,146) |
| Total Capital Acquisitions | 6,131,300 | 4,130,792 | 1,154,646 | (2,976,146) |

Capital Acquisitions Funded By:

| | \$ | \$ | \$ | \$ |
|---|------------------|------------------|------------------|--------------------|
| Capital grants and contributions | 3,926,125 | 2,631,608 | 1,886,832 | (744,776) |
| Borrowings | 1,300,000 | 1,300,000 | 1,300,000 | 0 |
| Lease liabilities | 0 | 0 | 0 | 0 |
| Other (disposals & C/Fwd) | 230,000 | 115,000 | 145,182 | 30,182 |
| Cash backed reserves | | | | |
| Leave Reserve | 0 | | 0 | 0 |
| Plant & Equipment Reserve | 40,210 | | 0 | 0 |
| Airport Reserve | 0 | | 0 | 0 |
| Infrastructure (Roads, Floodways, etc.) | 0 | | 0 | 0 |
| Council Building Reserve | 75,000 | | 0 | 0 |
| Lake Wells Road Reserve (Aust. Potash) | 0 | | 0 | 0 |
| Contribution - operations | 559,965 | 84,184 | (2,177,368) | (2,261,552) |
| Capital funding total | 6,131,300 | 4,130,792 | 1,154,646 | (2,976,146) |

SIGNIFICANT ACCOUNTING POLICIES

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead. Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.



| Acquisitions | Annual Budget | YTD Actual | % Spent |
|----------------|---------------|------------|------------|
| | \$6.13 M | \$1.15 M | 19% |
| Capital Grants | Annual Budget | YTD Actual | % Received |
| | \$3.93 M | \$1.89 M | 48% |

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2021

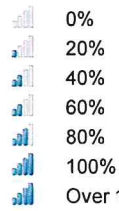
INVESTING ACTIVITIES

NOTE 8

CAPITAL ACQUISITIONS (CONTINUED)

Capital expenditure total

Level of completion indicators



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

| | | Adopted | | | | |
|--|---------|---|------------------|------------------|-----------------------|----------|
| | | Budget | YTD Budget | YTD Actual | Variance (Under)/Over | |
| Account Description | | | | | | |
| LAW, ORDER, PUBLIC SAFETY | | | | | | |
| | 4050110 | Construct 2 Bay Shed | 250,000 | 166,664 | 0 | |
| | 4050130 | Purchase New - 4 x 4 | 250,000 | 166,664 | 0 | |
| | 4050280 | New Dog Exercise Area | 35,000 | 23,328 | 0 | |
| | IO401 | CCTV Infrastructure | 150,000 | 100,000 | 4,536 | |
| COMMUNITY AMENITIES | | | | | | |
| 2.0% | IO314 | Cemetery Improvements (FLCAG) | 30,000 | 20,000 | 613 | |
| RECREATION AND CULTURE | | | | | | |
| | IO405 | Swimming Pool Solar Project | 80,000 | 53,328 | 0 | |
| | IP402 | Laverton Oval Fence | 30,000 | 19,992 | 0 | |
| | IO191 | Laver Place Streetscaping | 40,000 | 26,664 | 0 | |
| TRANSPORT | | | | | | |
| <i>Streets and Roads Construction:</i> | | | | | | |
| 0.3% | RRG2002 | Lancefield Diversion Road - SLK 1.00 to SLK 2.00 | 183,000 | 122,000 | 583 | |
| 84.2% | RRG2001 | Bandy Road - SLK 22.50 to SLK 24.50 | 210,000 | 140,000 | 176,734 | |
| 71.3% | RRG2003 | Old Laverton Road - SLK 8.00 to SLK 10.00 | 180,000 | 120,000 | 128,419 | |
| 96.6% | RRG2004 | Laverton Mount Margaret Road - SLK 0.00 to SLK 0.30 | 30,000 | 20,000 | 28,977 | |
| 24.1% | RBSGC32 | Gum Creek Crossing Construction - 32.0 slk | 626,100 | 417,384 | 150,948 | |
| 10.6% | FC060 | Hawks Place Footpath | 30,000 | 19,992 | 3,170 | |
| <i>Road Plant Purchases</i> | | | | | | |
| | PE601 | Construction Grader (currently P303 - JD) | 435,000 | 290,000 | 0 | |
| | PE703 | Skid Steer Loader (currently P382) - includes attachments | 107,200 | 71,464 | 121,881 | |
| <i>Airport</i> | | | | | | |
| | IO951 | Airport Runway Turning Nodes | 300,000 | 200,000 | 0 | |
| | IO901 | Airport Apron & Taxiway | 0 | 0 | 13,340 | |
| ECONOMIC SERVICES | | | | | | |
| | IO310 | Elevated Water Tank/Tower; Lookout | 75,000 | 50,000 | 0 | |
| ##### | BC043 | Coach House Restoration | 150,000 | 100,000 | 213,778 | |
| 18.7% | IO403 | Entry Statement Infrastructure & Garden | 100,000 | 66,656 | 18,739 | |
| | BC044 | Old Police Station; Restoration Works | 30,000 | 20,000 | 0 | |
| | IO407 | Coach House Solar Project | 80,000 | 53,328 | 0 | |
| | BC016 | Great Beyond Visitors Centre Lighting & Building Improvements | | 0 | 0 | |
| 7.7% | BC026 | Great Beyond Expansion | 2,600,000 | 1,733,328 | 201,323 | |
| OTHER PROPERTY & SERVICES | | | | | | |
| | PE702 | Toyota Landcruiser 200 Series - EMTS | 70,000 | 70,000 | 91,605 | |
| | PE701 | Toyota Prado - DCEO | 60,000 | 60,000 | 0 | |
| | | | 6,131,300 | 4,130,792 | 1,154,646 | 0 |

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2021

FINANCING ACTIVITIES
NOTE 9
BORROWINGS

Repayments - borrowings

Information on borrowings

| Particulars | Loan No. | 1 July 2020 | | New Loans | | Principal Repayments | | Principal Outstanding | | Interest Repayments | |
|---------------------------------------|----------|------------------|------------------|----------------|----------------|----------------------|------------------|-----------------------|---------------|---------------------|--------|
| | | Actual | Budget | Actual | Budget | Actual | Budget | Actual | Budget | Actual | Budget |
| Housing | | \$ | \$ | | | | | | | | |
| Executive Housing | 79B | 47,137 | | 37,214 | 31,898 | 9,923 | 15,239 | 5,793 | 3,000 | | |
| Burt St Units | 81 | 182,642 | | 21,010 | 42,517 | 161,632 | 140,125 | 1,629 | 10,500 | | |
| DCEO House | 82 | 201,895 | | 11,290 | 22,752 | 190,605 | 179,143 | 3,000 | 9,000 | | |
| Recreation and culture | | | | | | | | | | | |
| Community Hub | 83 | 477,697 | | 24,837 | 50,053 | 452,860 | 427,644 | 8,256 | 18,000 | | |
| Economic services | | | | | | | | | | | |
| UnderGround Power | 80 | 246,931 | | 39,155 | 79,089 | 207,776 | 167,842 | 5,452 | 13,000 | | |
| Great Beyond Visitor Centre Expansion | 84 | | | 0 | 58,070 | 1,300,000 | 1,241,930 | 1,047 | 16,000 | | |
| Total | | 1,156,302 | 1,300,000 | 133,506 | 284,379 | 2,322,796 | 2,171,923 | 25,177 | 69,500 | | |
| Current borrowings | | 284,379 | | | | 92,800 | | | | | |
| Non-current borrowings | | 871,923 | | | | 2,229,996 | | | | | |
| | | 1,156,302 | | | | 2,322,796 | | | | | |

All debenture repayments were financed by general purpose revenue.

New borrowings 2020-21

| Particulars | Amount Borrowed | | Institution | Loan Type | Term Years | Total Interest & Charges | Interest Rate | Amount (Used) | | Balance Unspent |
|---------------------------------------|------------------|------------------|-------------|-----------|------------|--------------------------|---------------|---------------|------------------|-----------------|
| | Actual | Budget | | | | | | Actual | Budget | |
| Great Beyond Visitor Centre Expansion | 1,300,000 | 1,300,000 | WATC | P & I | 10 | \$ 165,583 | 1.12 % | \$ 0 | \$ 1,300,000 | \$ 0 |
| Total | 1,300,000 | 1,300,000 | | | | 165,583 | | 0 | 1,300,000 | 0 |

KEY INFORMATION

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2021

FINANCING ACTIVITIES
LEASE LIABILITIES

Movement in carrying amounts

| Information on leases Particulars | Lease No. | 1 July 2020 | | New Leases | | Principal Repayments | | Principal Outstanding | | Interest Repayments | |
|--------------------------------------|-----------|-------------|--------|------------|--------|----------------------|--------|-----------------------|--------|---------------------|--------|
| | | Actual | Budget | Actual | Budget | Actual | Budget | Actual | Budget | Actual | Budget |
| Total | | \$ 0 | \$ 0 | 0 | 0 | \$ 0 | \$ 0 | 0 | 0 | \$ 0 | \$ 0 |
| Current lease liabilities | | 0 | | | | | | 0 | 0 | | |
| Non-current lease liabilities | | 0 | | | | | | 0 | 0 | | |
| | | | | | | | | 0 | 0 | | |

All lease repayments were financed by general purpose revenue.

KEY INFORMATION

At inception of a contract, the Shire assesses if the contract contains or is a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. At the commencement date, a right of use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

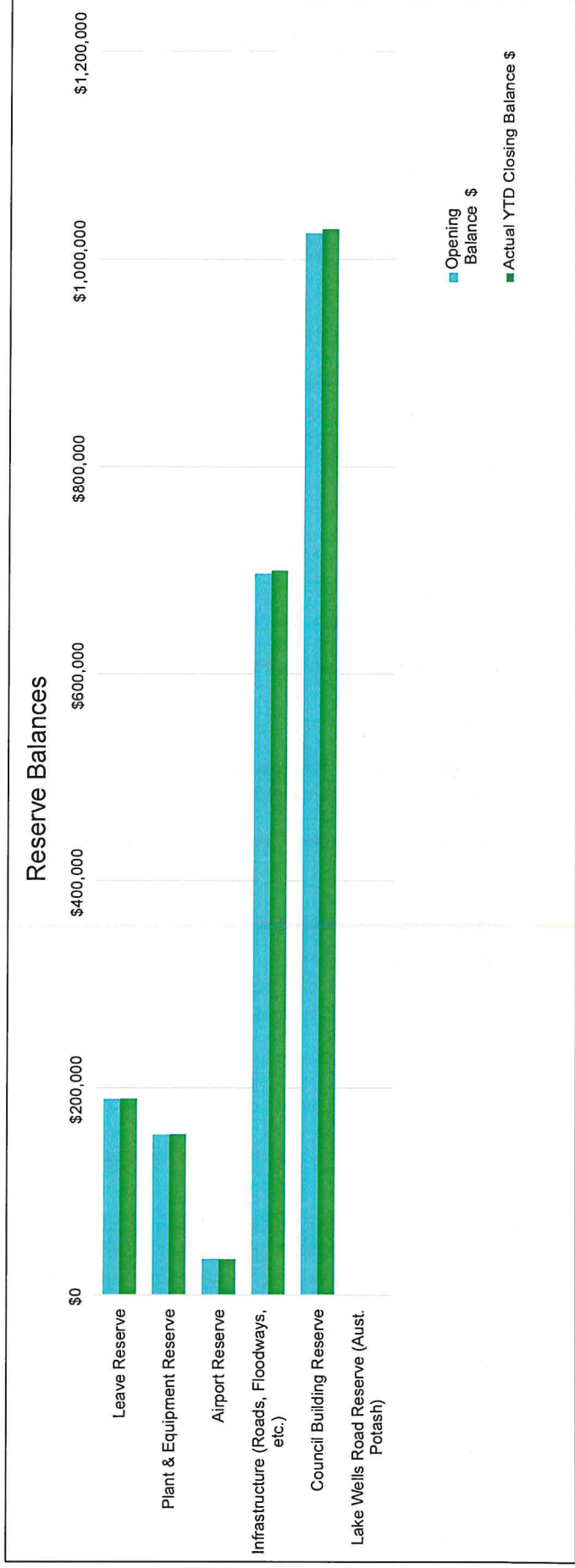
All contracts classified as short-term leases (i.e. a lease with a remaining term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2021

OPERATING ACTIVITIES
NOTE 10
CASH RESERVES

| Reserve name | Opening Balance | Budget Interest Earned | Actual Interest Earned | Budget Transfers In (+) | Actual Transfers In (+) | Budget Transfers Out (-) | Actual Transfers Out (-) | Budget Closing Balance | Actual YTD Closing Balance |
|---|-----------------|------------------------|------------------------|-------------------------|-------------------------|--------------------------|--------------------------|------------------------|----------------------------|
| Leave Reserve | \$ 188,646 | \$ 1,797 | \$ 879 | | | | | \$ 190,443 | \$ 189,525 |
| Plant & Equipment Reserve | 154,626 | 1,473 | 720 | | | (40,210) | | 115,889 | 155,346 |
| Airport Reserve | 34,555 | 329 | 161 | 14,000 | | | | 48,884 | 34,716 |
| Infrastructure (Roads, Floodways, etc.) | 696,643 | 6,637 | 3,245 | | | | | 703,280 | 699,888 |
| Council Building Reserve | 1,024,633 | 9,764 | 4,772 | | | (75,000) | | 959,397 | 1,029,405 |
| Lake Wells Road Reserve (Aust. Potash) | 0 | | | | | | | 0 | 0 |
| | 2,099,103 | 20,000 | 9,777 | 14,000 | 0 | (115,210) | 0 | 2,017,893 | 2,108,880 |

KEY INFORMATION



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2021

OPERATING ACTIVITIES
NOTE 11
OTHER CURRENT LIABILITIES

| Other current liabilities | Note | Opening Balance 1 July 2020 \$ | Liability Increase \$ | Liability Reduction \$ | Closing Balance 28 February 2021 \$ |
|---|------|---|-----------------------------|------------------------------|--|
| Contract liabilities | | | | | |
| Unspent grants, contributions and reimbursements | | | | | |
| - operating | 12 | | 0 | 0 | |
| - non-operating | 13 | 473,209 | 266,785 | 0 | 739,994 |
| Total unspent grants, contributions and reimbursements | | 473,209 | 266,785 | 0 | 739,994 |
| Other Contract liabilities [describe] | | 0 | | | 0 |
| Other Contract liabilities [describe] | | 0 | | | 0 |
| Other Contract liabilities [describe] | | 0 | | | 0 |
| Provisions | | | | | |
| Annual leave | | (200,194) | | | (200,194) |
| Long service leave | | (270,756) | | | (270,756) |
| Total Provisions | | (470,950) | 0 | 0 | (470,950) |
| Total other current assets | | 2,259 | 266,785 | 0 | 269,044 |
| Amounts shown above include GST (where applicable) | | | | | |

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 13

KEY INFORMATION

Provisions

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

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

Employee benefits

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

Contract liabilities

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2021

NOTE 12
OPERATING GRANTS AND CONTRIBUTIONS

| Provider | Unspent operating grant, subsidies and contributions liability | | | Operating grants, subsidies and contributions revenue | | | |
|---------------------------------------|--|-----------------------------|--|---|-------------------------------------|------------------------------|------------------------------------|
| | Liability 1 July 2020 | Increase in Liability | Liability Reduction (As revenue) | Liability 28 Feb 2021 | Current Liability 28 Feb 2021 | Adopted Budget Revenue | YTD Budget Revenue Actual |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Operating grants and subsidies | | | | | | | |
| Governance | | | | | | | |
| General purpose funding | | | | | | | |
| WALGGC - FAGS General | | | | 0 | | 733,000 | 564,591 |
| WALGGC - FAGS Roads | | | | 0 | | 360,000 | 301,089 |
| WALGGC - FAGS Special Projects (RAAR) | | | | 0 | | | 150,000 |
| Law, order, public safety | | | | | | | |
| DFES - Operating Grant - Town Brigade | | | | 0 | | 7,970 | 3,985 |
| Education and welfare | | | | | | | |
| Youth Services | | | | 0 | | 120,000 | 95,116 |
| Cashless Debit Card | | | | 0 | | 60,000 | 94,607 |
| International Year of Disability | | | | 0 | | 400 | 0 |
| Transport | | | | | | | |
| WANDRRA | | | | 0 | | 917,000 | 917,115 |
| RAAR | | | | 0 | | | 7,881 |
| MRWA - Direct Grant | | | | 0 | | 180,000 | 214,010 |
| Economic services | | | | | | | |
| DPIRD - CRC Operational Grant | | | | 0 | | 115,000 | 90,687 |
| Tourism Consultants | | | | 0 | | 14,000 | 1,000 |
| Australia Day Events Grants | | | | 0 | | | 19,971 |
| | 0 | 0 | 0 | 0 | 0 | 2,507,370 | 2,152,904 |
| | | | | | | | 2,460,051 |

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2021

NOTE 12
OPERATING GRANTS AND CONTRIBUTIONS

| Provider | Unspent operating grant, subsidies and contributions liability | | | | Operating grants, subsidies and contributions revenue | | | |
|--|--|-----------------------------|--|--------------------------|---|------------------------------|--------------------------|--------------------------|
| | Liability 1 July 2020 | Increase in Liability | Liability Reduction (As revenue) | Liability 28 Feb 2021 | Current Liability 28 Feb 2021 | Adopted Budget Revenue | YTD Budget Revenue | YTD Revenue Actual |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Operating contributions | | | | | | | | |
| General purpose funding | | | | | | | | |
| Reimbursements - Debt Collection Costs | | | | 0 | | 5,000 | 3,328 | |
| Law, order, public safety | | | | | | | | |
| DFES - ESL Commissions | | | | 0 | | 4,000 | 2,664 | 4,000 |
| Education and welfare | | | | | | | | |
| Donations & Contributions - Youth Services | | | | 0 | | | | 1,524 |
| Donations & Contributions - CDC | | | | 0 | | | | 5,000 |
| Housing | | | | | | | | |
| Various Staff & Others - Reimbursements | | | | 0 | | 20,000 | 13,328 | 4,477 |
| Recreation and culture | | | | | | | | |
| Education Dept. - Oval Maint | | | | 0 | | 60,000 | 40,000 | 0 |
| Transport | | | | | | | | |
| Gruyere Annual Road Maint Cont. | | | | 0 | | 61,000 | 0 | |
| DoT - Reimburse TRELIS Training Expenses | | | | 0 | | 5,000 | 3,328 | |
| Economic services | | | | | | | | |
| CRC - Mining Company Project Contributions | | | | 0 | | 6,500 | 4,328 | 46 |
| Tourism Reimbursements - Community Concert | | | | 0 | | | | 3,263 |
| Other property and services | | | | | | | | |
| Fuel Tax Credits/Rebates | | | | 0 | | 75,000 | 50,000 | 71,570 |
| PWOH - Reimbursements | | | | 0 | | | | 132 |
| Admin Reimbursements - Novated Leases | | | | 0 | | 15,000 | 10,000 | 46,280 |
| Admin Reimbursements - Other | | | | 0 | | 5,000 | 3,328 | |
| Electrical Insurance Claim | | | | 0 | | 1,000 | 664 | 21,561 |
| Workers Compensation Recoup Wages | | | | 0 | | | | 41,765 |
| TOTALS | 0 | 0 | 0 | 0 | 0 | 257,500 | 130,968 | 199,616 |
| | 0 | 0 | 0 | 0 | 0 | 2,764,870 | 2,283,872 | 2,659,668 |

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2021

NOTE 13
NON-OPERATING GRANTS AND CONTRIBUTIONS

| Provider | Unspent non operating grants, subsidies and contributions liability | | | | Non operating grants, subsidies and contributions revenue | | | |
|--|---|-----------------------------|--|--------------------------|---|------------------------------|------------------|--------------------------|
| | Liability 1 July 2020 | Increase in Liability | Liability Reduction (As revenue) | Liability 28 Feb 2021 | Current Liability 28 Feb 2021 | Adopted Budget Revenue | YTD Budget | YTD Revenue Actual |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | (b) \$ |
| Non-operating grants and subsidies | | | | | | | | |
| Law, order, public safety | | | | | | | | |
| DFES - 4 x 4 | | | | 0 | | 250,000 | 166,664 | |
| DFES - 2 Bay Shed | | | | 0 | | 250,000 | 166,664 | |
| CCTV Infrastructure | | 75,000 | | 75,000 | | 150,000 | 100,000 | |
| Recreation and culture | | | | | | | | |
| Swimming Pool Solar Project | | 40,000 | | 40,000 | | 40,000 | 26,664 | |
| Laver Place Streetscaping | | | | 0 | | 25,000 | 16,664 | |
| Transport | | | | | | | | |
| MRWA - Black Spot | 179,254 | | | 179,254 | | | | |
| Bandy Road 32.0 SLK (Gum Creek) | | | | 0 | | 417,400 | 313,050 | 77,333 |
| Lancefield Diversion Road - SLK 1.00 to 2.00 | | | | 0 | | 122,000 | 161,500 | 188,800 |
| Bandy Road - SLK 22.50 to SLK 24.50 | | | | 0 | | 140,000 | 70,000 | 56,000 |
| Old Laverton Road - SLK 8.00 to SLK 10.00 | | | | 0 | | 120,000 | 60,000 | 48,000 |
| Laverton Mount Margaret Road - SLK 0 to 0.30 | | | | 0 | | 20,000 | 10,000 | 8,000 |
| RTR - | | | | | | | | 209,000 |
| Runway Nodes Project | | 50,000 | | 50,000 | | 150,000 | 100,000 | 0 |
| Apron & Taxiway Grants | | | | 0 | | | | 17,619 |
| Economic services | | | | | | | | |
| Entry Statements | | 51,785 | | 51,785 | | 100,000 | 66,664 | |
| DPIRD - GBVC Expansion | 293,955 | | | 293,955 | | 1,293,955 | 646,976 | 750,000 |
| Coach House Remedial Works | | 50,000 | | 50,000 | | 108,000 | 92,000 | |
| Coach House Solar Project | | | | 0 | | 40,000 | 13,333 | |
| Old Police Station | | | | 0 | | 20,000 | 6,667 | |
| | 473,209 | 266,785 | 0 | 739,994 | 0 | 3,246,355 | 2,016,846 | 1,354,752 |

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2021

NOTE 13
NON-OPERATING GRANTS AND CONTRIBUTIONS

| Provider | Unspent non operating grants, subsidies and contributions liability | | | | Non operating grants, subsidies and contributions revenue | | |
|---|---|-----------------------|----------------------------------|-----------------------|---|------------------|------------------------|
| | Liability 1 July 2020 | Increase in Liability | Liability Reduction (As revenue) | Liability 28 Feb 2021 | Adopted Budget Revenue | YTD Budget | YTD Revenue Actual (b) |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Non-operating contributions | | | | | | | |
| Law, order, public safety | | | | | | | |
| Contributions - Dog Exercise Area | | | | 0 | 20,000 | 13,328 | 20,000 |
| Health | | | | 0 | | | |
| Education and welfare | | | | 0 | | | |
| Housing | | | | 0 | | | |
| Community amenities | | | | 0 | | | |
| Recreation and culture | | | | 0 | | | |
| Laverton Oval Fence | | | | 0 | 25,000 | 16,664 | 27,310 |
| Transport | | | | | | | |
| Contribution to Runway Nodes Project | | | | 0 | 150,000 | 100,000 | |
| Mining Companies Contribution to Mt Weid Rd | | | | 0 | 484,770 | 484,770 | 484,770 |
| Economic services | | | | 0 | | | |
| Other property and services | | | | 0 | | | |
| | 0 | 0 | 0 | 0 | 679,770 | 614,762 | 532,080 |
| TOTALS | 473,209 | 266,785 | 0 | 739,994 | 3,926,125 | 2,631,608 | 1,886,832 |

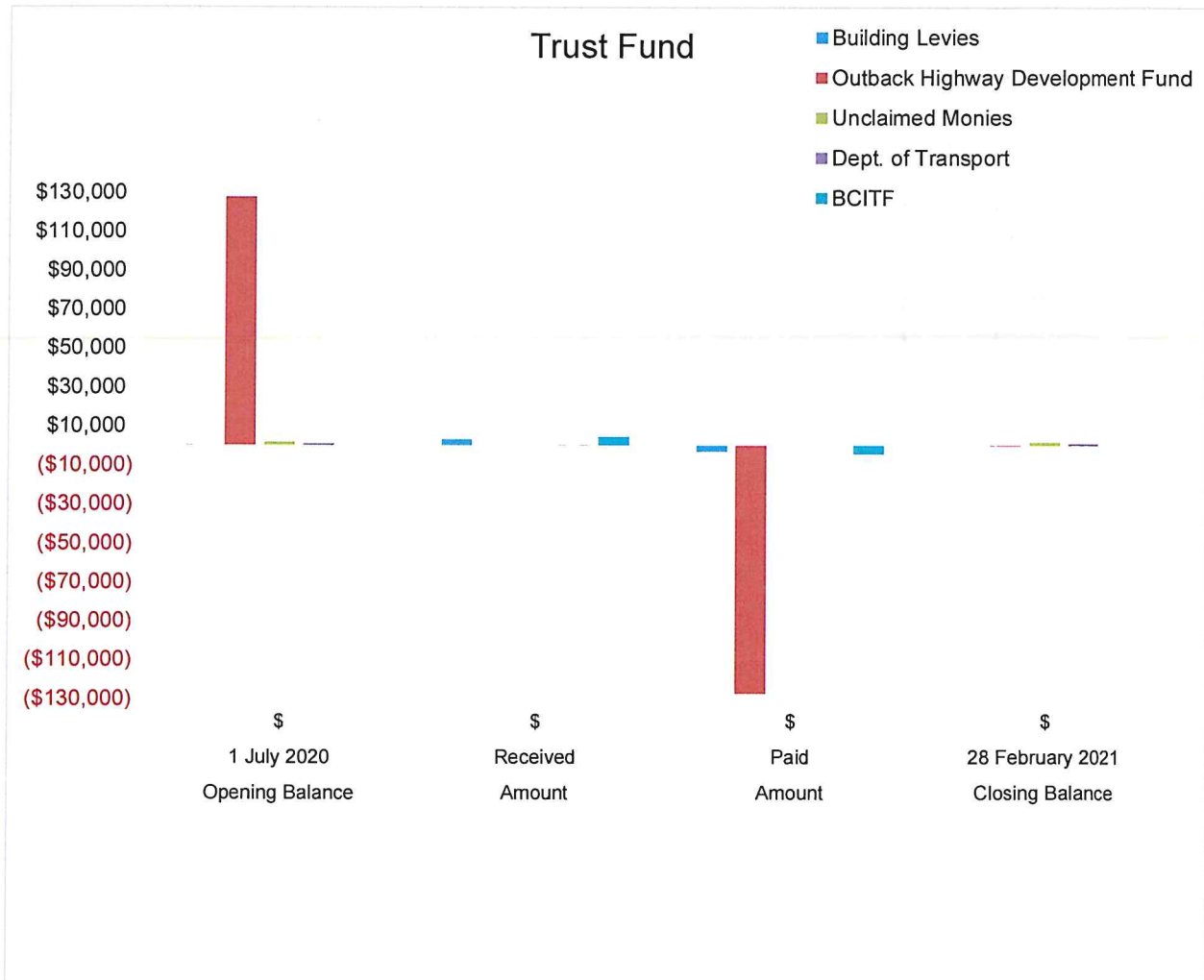
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2021**

**NOTE 14
TRUST FUND**

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

| Description | Opening Balance | Amount | Amount | Closing Balance |
|----------------------------------|-----------------|--------------|------------------|------------------|
| | 1 July 2020 | Received | Paid | 28 February 2021 |
| | \$ | \$ | \$ | \$ |
| Building Levies | 5 | 3,124 | (3,129) | 0 |
| Outback Highway Development Fund | 127,618 | 0 | (127,619) | (1) |
| Unclaimed Monies | 1,778 | 0 | 0 | 1,778 |
| Dept. of Transport | 844 | 14 | 0 | 858 |
| BCITF | | 4,381 | (4,381) | 0 |
| Keys, Hall & Equipment Bonds | 200 | 350 | (350) | 200 |
| | 130,445 | 7,869 | (135,478) | 2,836 |

KEY INFORMATION



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 FOR THE PERIOD ENDED 28 FEBRUARY 2021

NOTE 14
 BUDGET AMENDMENTS

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

| GL Code | Description | Council Resolution | Classification | Non Cash Adjustment | Increase in Available Cash | Decrease in Available Cash | Amended Budget Running Balance |
|---------|-----------------|--------------------|-----------------|---------------------|----------------------------|----------------------------|--------------------------------|
| | | | | \$ | \$ | \$ | \$ |
| | Budget adoption | | Opening surplus | 0 | 0 | 0 | 0 |

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2021

NOTE 15

EXPLANATION OF MATERIAL VARIANCES

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

The material variance adopted by Council for the 2020-21 year is \$5,000 or 5.00% whichever is the greater.

| Reporting Program | Var. \$ | Var. % | Timing/ Permanent | Explanation of Variance |
|--|-----------|-----------|----------------------|-------------------------|
| | \$ | % | | See Schedules Attached |
| Revenue from operating activities | | | | |
| Governance | (64) | (100.00%) | | |
| General purpose funding - rates | (239,101) | (4.20%) | | |
| General purpose funding - other | 235,227 | 27.51% | p | |
| Law, order and public safety | (525) | (5.77%) | | |
| Health | (238) | (11.53%) | | |
| Education and welfare | 60,877 | 44.96% | p | |
| Housing | (52,622) | (157.93%) | q | |
| Community amenities | 13,098 | 11.55% | p | |
| Recreation and culture | (37,129) | (76.26%) | q | |
| Transport | 20,472 | 1.49% | | |
| Economic services | 74,016 | 39.44% | p | |
| Other property and services | 178,385 | 254.89% | p | |
| Expenditure from operating activities | | | | |
| Governance | 105,739 | 23.75% | p | |
| General purpose funding | 247,881 | 45.63% | p | |
| Law, order and public safety | 31,021 | 17.50% | p | |
| Health | (7,784) | (3.41%) | | |
| Education and welfare | 82,565 | 21.77% | p | |
| Housing | 196,808 | 156.29% | p | |
| Community amenities | 18,582 | 4.26% | | |
| Recreation and culture | (72,244) | (8.66%) | q | |
| Transport | 393,131 | 12.51% | p | |
| Economic services | 197,664 | 22.06% | p | |
| Other property and services | (77,115) | (157.19%) | q | |
| Investing activities | | | | |
| Proceeds from non-operating grants, subsidies and contributions | (744,776) | (28.30%) | q | |
| Proceeds from disposal of assets | 30,182 | 26.25% | p | |
| Proceeds from financial assets at amortised cost - self supporting loans | 0 | 0.00% | | |
| Payments for financial assets at amortised cost - self supporting loans | 0 | 0.00% | | |
| Payments for property, plant and equipment and infrastructure | 2,976,146 | 72.05% | p | |
| Financing activities | | | | |
| Proceeds from new debentures | 0 | 0.00% | | |
| Transfer from reserves | 0 | 0.00% | | |
| Payments for principal portion of lease liabilities | 0 | 0.00% | | |
| Repayment of debentures | 0 | 0.00% | | |
| Transfer to reserves | 0 | 0.00% | | |

| Shire of Laverton - Statement of Financial Activity by Function & Activity For The Period Ending 28 February 2021 | | | | | | |
|--|--|---------------------------------|------------------|-------------------|------------------|--|
| GL / Job | Description | 2020/2021 Adopted Annual Budget | | 2020/2021 Actuals | | Variance - Comment |
| | | Revenue | Expense | Revenue | Expense | |
| GENERAL PURPOSE FUNDING - RATES | | | | | | |
| OPERATING EXPENDITURE | | | | | | |
| 2030100 | RATES - Employee Costs - Wages; Salaries; Superannuation | | (82,414) | | (54,611) | |
| 2030102 | RATES - Employee Costs - Allowances; WC & FBT | | 0 | | 0 | |
| 2030104 | RATES - Employee Costs - Training & Development; Conferences | | (2,500) | | 0 | |
| 2030112 | RATES - Valuation Expenses | | (30,000) | | (969) | |
| | Provision for GRV Reval. - 2019/2020 | | | | | |
| 2030113 | RATES - Title/Company Searches | | (500) | | 0 | |
| 2030114 | RATES - Debt Collection Expenses | | (5,000) | | (50) | |
| 2030115 | RATES - Printing & Stationery | | (2,500) | | 0 | |
| 2030116 | RATES - Postage & Freight | | (500) | | 0 | |
| 2030117 | RATES - Doubtful Debts Expense | | 0 | | 0 | |
| 2030118 | RATES - Write Off | | (20,000) | | (1,139) | Tenement Deaths |
| 2030130 | RATES - Insurance Expenses | | 0 | | 0 | |
| 2030140 | RATES - Advertising & Promotion | | (1,000) | | 0 | |
| 2030152 | RATES - Consultants | | 0 | | 0 | |
| 2030185 | RATES - Legal Expenses | | (5,000) | | 0 | |
| 2030187 | RATES - Other Expenses | | (500) | | (29) | |
| 2030198 | RATES - Staff Housing Costs Allocated | | (32,837) | | (30,763) | |
| 2030199 | RATES - Administration Allocated | | (181,192) | | (113,271) | |
| | | | (363,943) | | (200,833) | |
| OPERATING REVENUE | | | | | | |
| 3030120 | RATES - Instalment Admin Fee Received | 4,000 | | 2,320 | | |
| 3030121 | RATES - Account Enquiry Charges | 500 | | 0 | | |
| 3030122 | RATES - Reimbursement of Debt Collection Costs | 5,000 | | 0 | | |
| 3030123 | RATES - Special Payment Arrangement | 0 | | 0 | | |
| 3030130 | RATES - Rates Levied - Synergy | 5,698,900 | | 5,661,891 | | Rates Notices Dispatched - 29 July 2020 Refer to monthly financial statements for outstanding rates |
| | Based on same rate in \$ as per 2019/20 as per Govt. Direction | | | | | Subject to Budget Review - Increase in Cash Flow |
| 3030135 | RATES - Other Income | 0 | | (41) | | |
| 3030138 | RATES - Discount on Rates Levied | (190,000) | | (202,092) | | |
| 3030139 | RATES - Movement in Excess Rates | 0 | | 0 | | |
| 3030145 | RATES - Penalty Interest Received | 15,000 | | 44,864 | | Interest on O/S 2019/20 Rates turned on 1st July 2020 |
| 3030146 | RATES - Instalment Interest Received | 5,000 | | 4,795 | | |
| 3030147 | RATES - Pensioner Deferred Interest Received | 100 | | 0 | | |
| 3030148 | RATES - ESL Interest Received | 100 | | 233 | | |
| | | 5,538,600 | 0 | 5,511,970 | 0 | |
| | TOTAL General Purpose Funding - Rates - | 5,538,600 | (363,943) | 5,511,970 | (200,833) | |
| GENERAL PURPOSE FUNDING - RATES | | | | | | |
| CAPITAL EXPENDITURE | | | | | | |
| 4030181 | RATES - Transfer To Reserve | | 0 | | 0 | |

| Shire of Laverton - Statement of Financial Activity by Function & Activity | | | | | | |
|--|--|---------------------------------|----------|-------------------|----------|--------------------|
| For The Period Ending 28 February 2021 | | | | | | |
| GL / Job | Description | 2020/2021 Adopted Annual Budget | | 2020/2021 Actuals | | Variance - Comment |
| | | Revenue | Expense | Revenue | Expense | |
| | CAPITAL REVENUE | | | | | |
| 5030181 | RATES - Transfer From Reserves | 0 | | 0 | | |
| | | 0 | | 0 | | |
| | | | | | | |
| | TOTAL General Purpose Funding - Rates | 0 | 0 | 0 | 0 | |

| Shire of Laverton - Statement of Financial Activity by Function & Activity For The Period Ending 28 February 2021 | | | | | | |
|--|---|---------------------------------|------------------|-------------------|------------------|--|
| GL / Job | Description | 2020/2021 Adopted Annual Budget | | 2020/2021 Actuals | | Variance - Comment |
| | | Revenue | Expense | Revenue | Expense | |
| GENERAL PURPOSE FUNDING - OTHER | | | | | | |
| OPERATING EXPENDITURE | | | | | | |
| 2030211 | GENPUR - Bank Fees and Charges | | (12,000) | | (7,359) | |
| 2030213 | GENPUR - Interest on Overdraft | | (25,000) | | 0 | Subject to Budget Review - Unlikely to be used |
| 2030214 | GENPUR - Rounding | | (1) | | 0 | |
| 2030218 | GENPUR - Write Off - General Debtors | | (1,000) | | 0 | |
| 2030298 | GENPUR - Staff Housing Costs Allocated | | (19,702) | | (18,458) | |
| 2030299 | GENPUR - Administration Allocated | | (109,990) | | (68,759) | |
| | | | (167,693) | | (94,576) | |
| OPERATING REVENUE | | | | | | |
| 3030200 | GENPUR - Contributions & Donations | 0 | | 0 | | |
| 3030201 | GENPUR - Reimbursements | 0 | | 0 | | |
| 3030210 | GENPUR - Financial Assistance Grant - General | 733,000 | | 564,591 | | Final WALGGC FAGS advice received 21/08 |
| 3030211 | GENPUR - Financial Assistance Grant - Roads | 360,000 | | 301,089 | | \$752,788 - Budget Review (\$19,788 surplus) |
| 3030212 | GENPUR - Financial Assistance Grant - RAAR | | | 150,000 | | \$401,452 - Budget Review (\$41,452 surplus) |
| 3030214 | GENPUR - Grant Funding | 0 | | 0 | | \$200,000 - Budget Review (\$200,000 surplus) |
| 3030235 | GENPUR - Other Income | 0 | | 0 | | Budget Review - Total Projected Surplus of \$261,240 |
| 3030245 | GENPUR - Interest Earned - Reserve Funds | 20,000 | | 9,777 | | |
| 3030246 | GENPUR - Interest Earned - Municipal Funds | 5,000 | | 12,754 | | |
| 3030247 | GENPUR - Interest Earned - Restricted Funds | 0 | | 0 | | \$5.5 million on Term Deposit at 31 January 2021 |
| | | 1,118,000 | | 1,038,211 | | |
| | TOTAL General Purpose Funding - Other | 1,118,000 | (167,693) | 1,038,211 | (94,576) | |
| GENERAL PURPOSE FUNDING - OTHER | | | | | | |
| CAPITAL EXPENDITURE | | | | | | |
| 4030281 | GENPUR - Transfer Interest To Reserve | | (20,000) | | (9,777) | |
| | | | (20,000) | | (9,777) | |
| CAPITAL REVENUE | | | | | | |
| 5030281 | GENPUR - Transfers From Reserve | 0 | | 0 | | |
| | | 0 | | 0 | | |
| | TOTAL General Purpose Funding - Other | 0 | (20,000) | 0 | (9,777) | |
| | TOTAL GENERAL PURPOSE FUNDING | 6,656,600 | (551,636) | 6,550,180 | (305,185) | |

| Shire of Laverton - Statement of Financial Activity by Function & Activity For The Period Ending 28 February 2021 | | | | | | |
|--|---|---------------------------------|-----------|-------------------|-----------|---|
| GL / Job | Description | 2020/2021 Adopted Annual Budget | | 2020/2021 Actuals | | Variance - Comment |
| | | Revenue | Expense | Revenue | Expense | |
| GOVERNANCE - MEMBERS OF COUNCIL | | | | | | |
| OPERATING EXPENDITURE | | | | | | |
| 2040111 | MEMBERS - President's Allowance | | (24,000) | | (12,000) | Two Quarters Paid |
| 2040112 | MEMBERS - Deputy President's Allowance | | (6,000) | | (3,000) | Two Quarters Paid |
| 2040113 | MEMBERS - Sitting Fees | | (100,000) | | (48,523) | Two Quarters Paid |
| 2040114 | MEMBERS - Communications Allowance | | 0 | | 0 | |
| 2040116 | MEMBERS - Election Expenses | | (1,000) | | 0 | |
| 2040117 | MEMBERS - Training | | (5,000) | | (1,365) | Councillors' Training Requirements Booked |
| 2040118 | MEMBERS - Travel Expenses | | (10,000) | | 0 | |
| 2040119 | MEMBERS - Conference Expenses | | (25,000) | | (10,563) | |
| | Local Government Week/Kalgoorlie Gold Expo; | | | | | |
| | Outback Way AGM; Winton QLD | | | | | |
| 2040129 | MEMBERS - Donations to Community Groups | | (5,000) | | 0 | |
| 2040130 | MEMBERS - Insurance | | 0 | | 0 | |
| 2040141 | MEMBERS - Subscriptions & Publications | | (10,000) | | (8,397) | |
| | WALGA General Membership | | | | | |
| 2040152 | MEMBERS - Consultants | | (5,000) | | 0 | |
| 2040187 | MEMBERS - Other Expenses | | (155,000) | | (23,591) | |
| | Other | | (14,000) | | | |
| | Public Relations | | (15,000) | | | |
| | Refreshments & Receptions | | (15,000) | | | |
| | GVROC Contribution | | (11,000) | | | |
| | Northern Goldfields Working Group Economic Development Strategy | | (100,000) | | | |
| 2040188 | MEMBERS - Chambers Operating Expenses | | (500) | | 0 | |
| BO052 | BO052 Council Chambers; Utilities | | | | (57) | |
| 2040189 | MEMBERS - Chambers Building Maintenance | | (5,000) | | 0 | |
| BM052 | BM052 Council Chambers Building Maintenance | | | | 0 | |
| 2040192 | MEMBERS - Depreciation - Members | | 0 | | (154) | |
| 2040198 | MEMBERS - Staff Housing Costs Allocated | | (42,689) | | (39,993) | |
| 2040199 | MEMBERS - Administration Allocated | | (306,250) | | (191,450) | |
| | | | (700,439) | | (339,092) | |
| OPERATING REVENUE | | | | | | |
| 3040135 | MEMBERS - Other Income | 100 | | 0 | | |
| | | 100 | | 0 | | |
| | | 100 | (700,439) | 0 | (339,092) | |
| TOTAL Governance - Members of Council | | | | | | |
| GOVERNANCE - MEMBERS OF COUNCIL | | | | | | |
| CAPITAL EXPENDITURE | | | | | | |
| 4040181 | MEMBERS - Transfer To Reserve | | 0 | | 0 | |

| Shire of Laverton - Statement of Financial Activity by Function & Activity For The Period Ending 28 February 2021 | | | | | | |
|--|--|---------------------------------|-----------|-------------------|-----------|--------------------|
| GL / Job | Description | 2020/2021 Adopted Annual Budget | | 2020/2021 Actuals | | Variance - Comment |
| | | Revenue | Expense | Revenue | Expense | |
| | CAPITAL REVENUE | | | | | |
| 5040181 | MEMBERS - Transfer From Reserve | 0 | 0 | 0 | 0 | |
| | | 0 | 0 | 0 | 0 | |
| | TOTAL Governance - Members of Council | 0 | 0 | 0 | 0 | |
| | TOTAL GOVERNANCE | 100 | (700,439) | 0 | (339,092) | |

| Shire of Laverton - Statement of Financial Activity by Function & Activity For The Period Ending 28 February 2021 | | | | | | | Variance - Comment |
|--|--|---------------------------------|------------------|-------------------|-----------------|------------------------------------|--------------------|
| GL / Job | Description | 2020/2021 Adopted Annual Budget | | 2020/2021 Actuals | | | |
| | | Revenue | Expense | Revenue | Expense | | |
| LAW, ORDER & PUBLIC SAFETY - FIRE PREVENTION | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | |
| 2050112 | FIRE - Fire Prevention/Burning/Control | | (5,000) | | 0 | | |
| W348 | W348 Fire Prevention; Hazard Burning; Fire Control | | | | (191) | | |
| 2050113 | FIRE - Fire Prevention & Planning | | (5,000) | | 0 | | |
| 2050130 | FIRE - Insurance | | (3,100) | | (1,500) | | |
| 2050187 | FIRE - Other Expenditure | | 0 | | 0 | | |
| 2050192 | FIRE - Depreciation | | (1,000) | | 0 | | |
| 2050198 | FIRE - Staff Housing Costs Allocated | | (16,418) | | (15,381) | | |
| 2050199 | FIRE - Administration Allocated | | (88,009) | | (55,018) | | |
| | | | (118,527) | | (72,090) | | |
| OPERATING REVENUE | | | | | | | |
| 3050100 | FIRE - Contributions & Donations | 4,000 | | 4,000 | | | |
| | ESL Admin Fee/Contribution | | | | | | |
| 3050110 | FIRE - Grants | 500,000 | | 0 | | Budget Review - Grant not Approved | |
| | DFES Capital Grant - 4 x 4 | | 250,000 | | | | |
| | DFES Capital Grant - 2 Bay Shed | | 250,000 | | | | |
| 3050120 | FIRE - Charges | 0 | | 0 | | | |
| 3050135 | FIRE - Other Income | 7,970 | | 3,985 | | | |
| | DFES Bush Fire Brigade Operating Grant | | 7,970 | | | | |
| | | 511,970 | | 7,985 | | | |
| | TOTAL LOPS - Fire Prevention | 511,970 | (118,527) | 7,985 | (72,090) | | |
| LAW, ORDER & PUBLIC SAFETY - FIRE PREVENTION | | | | | | | |
| CAPITAL EXPENDITURE | | | | | | | |
| 4050110 | FIRE - Building; Capital | | (250,000) | | 0 | Budget Review - Grant not Approved | |
| | Construct 2 Bay Shed | | | | | | |
| 4050130 | FIRE - Plant & Equipment; Capital | | (250,000) | | 0 | Budget Review - Grant not Approved | |
| | Purchase New - 4 x 4 | | | | | | |
| 4050181 | FIRE - Transfer To Reserve | | 0 | | 0 | | |
| | | | (500,000) | | 0 | | |
| CAPITAL REVENUE | | | | | | | |
| 5050181 | FIRE - Transfer From Reserves | 0 | | 0 | | | |
| | | 0 | | 0 | | | |
| | TOTAL LOPS - Fire Prevention | 0 | (500,000) | 0 | 0 | | |
| LAW, ORDER & PUBLIC SAFETY - ANIMAL CONTROL | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | |
| 2050212 | ANIMAL - Animal Control Expenses | | (44,700) | | 0 | | |

| Shire of Laverton - Statement of Financial Activity by Function & Activity For The Period Ending 28 February 2021 | | | | | | |
|--|--|---------------------------------|-----------------|-------------------|-----------------|----------------------------------|
| GL / Job | Description | 2020/2021 Adopted Annual Budget | | 2020/2021 Actuals | | Variance - Comment |
| | | Revenue | Expense | Revenue | Expense | |
| W341 | W341 Continuation Murdoch Vet microchipping & consult services | | (9,800) | | (275) | No visit in 2020 - Budget Review |
| W349 | W349 Animal Control; Contract Ranger | | (30,000) | | (20,333) | |
| W350 | W350 Animal Control; Shire Staff | | (4,900) | | (3,771) | |
| 2050230 | ANIMAL - Insurance (Other Than Buildings) | | | 0 | 0 | |
| 2050287 | ANIMAL - Other Expenditure | | | (2,000) | 0 | |
| 2050289 | ANIMAL - Pound Maintenance/Operations | | | (4,200) | 0 | |
| W327 | W327 Dog Pound | | (4,200) | | (1,263) | |
| 2050292 | ANIMAL - Depreciation | | | (1,200) | (1,333) | |
| 2050298 | ANIMAL - Staff Housing Costs Allocated | | | (3,283) | (3,076) | |
| 2050299 | ANIMAL - Administration Allocated | | | (31,967) | (19,984) | |
| | | | | (87,350) | (50,035) | |
| OPERATING REVENUE | | | | | | |
| 3050200 | ANIMAL - Contributions & Donations | 20,000 | | 20,000 | | |
| | Contributions - Dog Exercise Area | | | | | |
| 3050210 | ANIMAL - Grants | 0 | | 0 | | |
| 3050220 | ANIMAL - Pound Fees | 100 | | 0 | | |
| 3050221 | ANIMAL - Animal Registration Fees | 1,000 | | 594 | | Annual Reminders sent??? |
| 3050235 | ANIMAL - Other Fees & Charges | 0 | | 0 | | |
| 3050240 | ANIMAL - Fines & Penalties | 100 | | 0 | | |
| | | 21,200 | | 20,594 | | |
| | TOTAL LOPS - Animal Control | 21,200 | (87,350) | 20,594 | (50,035) | |

| Shire of Laverton - Statement of Financial Activity by Function & Activity For The Period Ending 28 February 2021 | | | | | | |
|--|---|---------------------------------|-----------|-------------------|---------|---|
| GL / Job | Description | 2020/2021 Adopted Annual Budget | | 2020/2021 Actuals | | Variance - Comment |
| | | Revenue | Expense | Revenue | Expense | |
| | LAW, ORDER & PUBLIC SAFETY - OTHER | | | | | |
| | CAPITAL EXPENDITURE | | | | | |
| 4050330 | OLOPS - Plant & Equipment: Capital | | 0 | | 0 | |
| 4050380 | OLOPS - Infrastructure Other | | (150,000) | | 0 | |
| IO401 | CCTV Infrastructure | (150,000) | | | (4,536) | Quotes being sourced |
| IO335 | Solar Lighting Wongatha Path - 2018/2019 | 0 | | | | Fully Funded from LRCI. Project due June 2021 |
| 4050381 | OLOPS - Transfer To Reserve | | 0 | | 0 | |
| | | | (150,000) | | (4,536) | |
| | CAPITAL REVENUE | | | | | |
| 5050381 | OLOPS - Transfer From Reserve | 0 | | 0 | | |
| | | 0 | | 0 | | |
| | TOTAL LOPS - LOPS Other | 150,000 | (150,000) | 0 | (4,536) | |

| Shire of Laverton - Statement of Financial Activity by Function & Activity For The Period Ending 28 February 2021 | | | | | | | 2020/2021 Actuals | | 2020/2021 Adopted Annual Budget | | Variance - Comment | |
|--|--|----------------|------------------|---------------|------------------|---------|----------------------|---------|---------------------------------------|---------|--------------------|--|
| GL / Job | Description | Revenue | Expense | Revenue | Expense | Revenue | Expense | Revenue | Expense | Revenue | Expense | |
| | LAW, ORDER & PUBLIC SAFETY - EMERGENCY MANAGEMENT & RECOVERY | | | | | | | | | | | |
| | OPERATING EXPENDITURE | | | | | | | | | | | |
| 2050487 | EMR - Other Expenditure | | 0 | | 0 | | 0 | | 0 | | 0 | |
| | | | | | | | | | | | | |
| | OPERATING REVENUE | | | | | | | | | | | |
| 3050410 | EMR - Grants | 0 | | 0 | | 0 | | 0 | | 0 | | |
| 3050435 | EMR - Other Income | 0 | | 0 | | 0 | | 0 | | 0 | | |
| | | | | | | | | | | | | |
| | TOTAL LOPS - Emergency Management & Recovery | | 0 | | 0 | | 0 | | 0 | | 0 | |
| | LAW, ORDER & PUBLIC SAFETY - EMERGENCY MANAGEMENT & RECOVERY | | | | | | | | | | | |
| | CAPITAL EXPENDITURE | | | | | | | | | | | |
| 4050430 | EMR - Plant & Equipment; Capital Generator - Emergency Services - Admin Office - 50% Grant Funded | | 0 | | 0 | | 0 | | 0 | | 0 | |
| 4050481 | EMR - Transfer To Reserve | | 0 | | 0 | | 0 | | 0 | | 0 | |
| | | | | | | | | | | | | |
| | CAPITAL REVENUE | | | | | | | | | | | |
| 5050481 | EMR - Transfer From Reserve | 0 | | 0 | | 0 | | 0 | | 0 | | |
| | | | | | | | | | | | | |
| | TOTAL LOPS - Emergency Management & Recovery | | 0 | | 0 | | 0 | | 0 | | 0 | |
| | TOTAL LAW ORDER & PUBLIC SAFETY | 683,170 | (949,519) | 28,579 | (150,807) | | | | | | | |

| Shire of Laverton - Statement of Financial Activity by Function & Activity For The Period Ending 28 February 2021 | | | | | | |
|--|---|---------------------------------|-----------------|-------------------|-----------------|--------------------|
| GL / Job | Description | 2020/2021 Adopted Annual Budget | | 2020/2021 Actuals | | Variance - Comment |
| | | Revenue | Expense | Revenue | Expense | |
| HEALTH - PREVENTATIVE | | | | | | |
| OPERATING EXPENDITURE | | | | | | |
| 2070211 | PREVENT - Contract EHO | | (17,500) | | (8,221) | |
| 2070212 | PREVENT - Analytical Expenses | | (600) | | (46) | |
| 2070240 | PREVENT - Advertising & Promotion | | (500) | | 0 | |
| 2070287 | PREVENT - Other Expenses Community Health Plan | | (12,000) | | (3,156) | |
| 2070292 | PREVENT - Depreciation | | 0 | | 0 | |
| 2070298 | PREVENT - Staff Housing Costs Allocated | | (3,283) | | (3,076) | |
| 2070299 | PREVENT - Administration Allocated | | (23,752) | | (14,848) | |
| | | | (57,635) | | (29,347) | |
| OPERATING REVENUE | | | | | | |
| 3070200 | PREVENT - Contributions & Donations | 0 | | 0 | | |
| 3070201 | PREVENT - Reimbursements | 0 | | 0 | | |
| 3070220 | PREVENT - Fees & Charges | 100 | | 0 | | |
| 3070235 | PREVENT - Other Income | 0 | | 0 | | |
| | | 100 | | 0 | | |
| | TOTAL Health - Preventative | 100 | (57,635) | 0 | (29,347) | |
| HEALTH - PREVENTATIVE | | | | | | |
| CAPITAL EXPENDITURE | | | | | | |
| 4070281 | PREVENT - Transfer To Reserve | | 0 | | 0 | |
| | | | 0 | | 0 | |
| CAPITAL REVENUE | | | | | | |
| 5070281 | PREVENT - Transfer From Reserve | 0 | | 0 | | |
| | | 0 | | 0 | | |
| | TOTAL Health - Preventative Other | 0 | 0 | 0 | 0 | |

| Shire of Laverton - Statement of Financial Activity by Function & Activity For The Period Ending 28 February 2021 | | | | | | |
|--|---|---------------------------------|------------------|-------------------|------------------|-------------------------------|
| GL / Job | Description | 2020/2021 Adopted Annual Budget | | 2020/2021 Actuals | | Variance - Comment |
| | | Revenue | Expense | Revenue | Expense | |
| HEALTH - OTHER | | | | | | |
| OPERATING EXPENDITURE | | | | | | |
| 2070310 | OTHHEALTH - Motor Vehicle Expenses | | (2,000) | | (570) | |
| 2070311 | OTHHEALTH - Medical Practice Subsidy | | (215,000) | | (158,693) | Three Quarterly Payments Made |
| 2070312 | OTHHEALTH - Medical Subsidy; Mining | 0 | 0 | 0 | 0 | |
| 2070313 | OTHHEALTH - Emergency Services Support | 0 | 0 | 0 | 0 | |
| 2070317 | OTHHEALTH - Flying Doctor's Service | 0 | 0 | 0 | 0 | |
| 2070318 | OTHHEALTH - Gratuity Payments; Nurses | | (15,000) | | (11,584) | |
| 2070387 | OTHHEALTH - Other Expenses | | (4,000) | | (2,090) | |
| 2070388 | OTHHEALTH - Building Operations | | (17,620) | | (5,598) | |
| BO018 | Doctor's House - Operating | | (3,200) | | 0 | |
| 2070389 | OTHHEALTH - Building Maintenance | | (5,000) | | (8,300) | Includes Tree Removal |
| BM018 | Doctor's House - Maintenance | | (3,283) | | (4,750) | |
| 2070392 | OTHHEALTH - Depreciation | | (3,283) | | (3,076) | |
| 2070398 | OTHHEALTH - Staff Housing Costs Allocated | | (19,645) | | (12,281) | |
| 2070399 | OTHHEALTH - Administration Allocated | | (284,748) | | (206,941) | |
| OPERATING REVENUE | | | | | | |
| 3070335 | OTHHEALTH - Other Income | 3,000 | | 1,826 | | |
| | | 3,000 | | 1,826 | | |
| | TOTAL Health - Other | 3,000 | (284,748) | 1,826 | (206,941) | |
| HEALTH - OTHER | | | | | | |
| CAPITAL EXPENDITURE | | | | | | |
| 4070381 | OTHHEALTH - Transfer To Reserve | | 0 | | 0 | |
| | | | 0 | | 0 | |
| CAPITAL REVENUE | | | | | | |
| 5070381 | OTHHEALTH - Transfer From Reserve | 0 | | 0 | | |
| | | 0 | | 0 | | |
| | TOTAL Health - Other | 0 | 0 | 0 | 0 | |
| | TOTAL HEALTH | 3,100 | (342,383) | 1,826 | (236,288) | |

| Shire of Laverton - Statement of Financial Activity by Function & Activity For The Period Ending 28 February 2021 | | | | | | |
|--|--|---------------------------------|-----------|-------------------|-----------|---|
| GL / Job | Description | 2020/2021 Adopted Annual Budget | | 2020/2021 Actuals | | Variance - Comment |
| | | Revenue | Expense | Revenue | Expense | |
| EDUCATION & WELFARE - YOUTH | | | | | | |
| OPERATING EXPENDITURE | | | | | | |
| 2080100 | YOUTH - Employee Costs - Wages; Salaries; Superannuation | | (122,671) | | (76,734) | |
| 2080102 | YOUTH - Employee Costs - Allowances; WC & FBT WC Insurance Premiums | | (5,000) | | (4,626) | |
| 2080104 | YOUTH - Employee Costs - Training & Development; Conferences | | (2,000) | | (160) | |
| 2080106 | YOUTH - Employee Costs - Other | | (1,000) | | (45) | |
| 2080110 | YOUTH - Motor Vehicle Expenses | | (4,000) | | (2,769) | |
| 2080112 | YOUTH - Youth Services | | (4,000) | | (1,234) | |
| 2080115 | YOUTH - Printing & Stationery | | (500) | | (254) | |
| 2080140 | YOUTH - Advertising & Promotion | | (1,000) | | 0 | |
| 2080152 | YOUTH - Consultants | | 0 | | 0 | |
| 2080186 | YOUTH - Expensed Minor Asset Purchases | | (1,000) | | 0 | |
| 2080187 | YOUTH - Other Expenses | | (4,850) | | 0 | |
| YOU01 | Youth Science Program | | | 0 | 0 | |
| YOU02 | Youth Camping & Culture Program | | | (1,000) | 0 | |
| YOU03 | Youth Bicycle Maintenance Project | | | (500) | 0 | |
| YOU04 | Youth Under Eights Program | | | (1,000) | (602) | |
| YOU05 | Youth Bike & Bush Trails | | | 0 | 0 | |
| YOU06 | Youth Takings - Fundraising | | | 0 | 0 | |
| YOU07 | Youth Art Programs | | | 0 | 0 | |
| YOU12 | Youth Advisory Council | | | (1,350) | 0 | |
| YOU010 | Youth - Other Expenses General | | | (1,000) | 0 | |
| 2080188 | YOUTH - Building Operating Expenses | | (20,900) | | 0 | |
| BO028 | Laverton Crèche (Hall) - Operating | | | (1,600) | (738) | |
| BO032 | BO032 - Building Operating - Youth Office | | | (5,400) | (1,647) | |
| BO036 | BO036 - Building Operating - Youth Centre | | | (13,900) | (9,901) | |
| 2080189 | YOUTH - Building Maintenance | | (30,000) | | 0 | |
| BM028 | Laverton Crèche (Hall) - Maintenance | | | 0 | 0 | |
| BM032 | BM032 - Building Maintenance - Youth Office | | | 0 | (242) | |
| BM036 | BM036 - Building Maintenance - Youth Centre | | | (30,000) | 0 | This project is on hold pending a review of Youth Services and future building requirements - Budget review |
| 2080190 | Includes Relocation Provision & Demolition of Current Facility | | | (30,000) | 0 | |
| W353 | YOUTH - Garden & Grounds Maintenance | | (2,200) | | 0 | |
| 2080192 | Youth Centre - Garden & Grounds Maintenance | | | (7,100) | (5,806) | |
| 2080198 | YOUTH - Staff Housing Costs Allocated | | | (3,283) | (3,076) | |
| 2080199 | YOUTH - Administration Allocated | | | (19,645) | (12,281) | |
| | | | (229,149) | | (120,157) | |

| Shire of Laverton - Statement of Financial Activity by Function & Activity For The Period Ending 28 February 2021 | | | | | | |
|--|---|---------------------------------|------------------|-------------------|------------------|--|
| GL / Job | Description | 2020/2021 Adopted Annual Budget | | 2020/2021 Actuals | | Variance - Comment |
| | | Revenue | Expense | Revenue | Expense | |
| | OPERATING REVENUE | | | | | |
| 3080100 | YOUTH - Contributions & Donations | 0 | | 1,524 | | |
| 3080101 | YOUTH - Reimbursements | 0 | | 0 | | |
| 3080110 | YOUTH - Grant Funding | 120,000 | | 95,116 | | Three Quarters Received - Budget to be adjusted at Budget Review |
| | Department Community Protection Grant; Funding towards Youth Worker | | | | | |
| 3080135 | YOUTH - Other Income | 200 | | 23 | | |
| 3080190 | YOUTH - Profit on Disposal of Assets | 0 | | 0 | | |
| | | 120,200 | | 96,662 | | |
| | TOTAL Education & Welfare - Youth | 120,200 | (229,149) | 96,662 | (120,157) | |
| | EDUCATION & WELFARE - YOUTH | | | | | |
| | CAPITAL EXPENDITURE | | | | | |
| 4080120 | YOUTH - Furniture & Fittings; Capital | | 0 | | 0 | |
| 4080130 | YOUTH - Plant & Equipment; Capital | | 0 | | 0 | |
| | | | 0 | | 0 | |
| | CAPITAL REVENUE | | | | | |
| 5080181 | YOUTH - Transfer From Reserve | 0 | | 0 | | |
| | | 0 | | 0 | | |
| | TOTAL Education & Welfare - Youth | 0 | 0 | 0 | 0 | |

| Shire of Laverton - Statement of Financial Activity by Function & Activity For The Period Ending 28 February 2021 | | | | | | |
|--|--|---------------------------------|----------------|-------------------|----------------|--------------------|
| GL / Job | Description | 2020/2021 Adopted Annual Budget | | 2020/2021 Actuals | | Variance - Comment |
| | | Revenue | Expense | Revenue | Expense | |
| EDUCATION & WELFARE - PRESCHOOL | | | | | | |
| OPERATING EXPENDITURE | | | | | | |
| 2080286 | PRESCHOOL - Expensed Minor Asset Purchases | | 0 | | 0 | |
| 2080287 | PRESCHOOL - Other Expenses | | 0 | | 0 | |
| 2080288 | PRESCHOOL - Building Operations | | 0 | | 0 | |
| 2080289 | PRESCHOOL - Building Maintenance | | 0 | | 0 | |
| 2080292 | PRESCHOOL - Depreciation | | 0 | | 0 | |
| 2080298 | PRESCHOOL - Staff Housing Costs Allocated | | (6,567) | | (6,152) | |
| 2080299 | PRESCHOOL - Administration Allocated | | 0 | | 0 | |
| | | | (6,567) | | (6,152) | |
| OPERATING REVENUE | | | | | | |
| 3080235 | PRESCHOOL - Other Income | 0 | | 0 | | |
| | | 0 | | 0 | | |
| | TOTAL Education & Welfare - Preschool | 0 | (6,567) | 0 | (6,152) | |
| EDUCATION & WELFARE - PRESCHOOL | | | | | | |
| CAPITAL EXPENDITURE | | | | | | |
| 4080210 | PRESCHOOL - Building, Capital | | 0 | | 0 | |
| BC053 | BC053 Renovations to Preschool Building; Carryover | | | | 0 | |
| 4080220 | PRESCHOOL - Furniture & Fittings; Capital | | 0 | | 0 | |
| 4080281 | PRESCHOOL - Transfer to Reserves | | 0 | | 0 | |
| | | | 0 | | 0 | |
| CAPITAL REVENUE | | | | | | |
| 5080281 | PRESCHOOL - Transfer from Reserves | 0 | | 0 | | |
| | | 0 | | 0 | | |
| | TOTAL Education & Welfare - Preschool | 0 | 0 | 0 | 0 | |

| Shire of Laverton - Statement of Financial Activity by Function & Activity For The Period Ending 28 February 2021 | | | | | | |
|--|---|---------------------------------|----------------|-------------------|----------------|--------------------|
| GL / Job | Description | 2020/2021 Adopted Annual Budget | | 2020/2021 Actuals | | Variance - Comment |
| | | Revenue | Expense | Revenue | Expense | |
| EDUCATION & WELFARE - OTHER EDUCATION | | | | | | |
| OPERATING EXPENDITURE | | | | | | |
| 2080386 | OTHERED - Expensed Minor Asset Purchases | 0 | 0 | 0 | 0 | |
| 2080387 | OTHERED - Other Expenses | 0 | 0 | 0 | 0 | |
| 2080388 | OTHERED - Building Operations | (2,220) | (2,220) | | | |
| BO034 | Playgroup Office & Toilet; 14 Duketon Street, Toilet Block; Operating | (2,220) | (1,000) | | (2,624) | |
| BM034 | OTHERED - Building Maintenance | | (1,000) | | 0 | |
| 2080392 | Playgroup Office & Toilet; 14 Duketon Street, Toilet Block; Maintenance | | | | (556) | |
| 2080398 | OTHERED - Depreciation | 0 | 0 | 0 | 0 | |
| 2080399 | OTHERED - Staff Housing Costs Allocated | 0 | 0 | 0 | 0 | |
| 2080399 | OTHERED - Administration Allocated | 0 | 0 | 0 | 0 | |
| | | | (3,220) | | (3,180) | |
| OPERATING REVENUE | | | | | | |
| 3080310 | OTHERED - Grant Funding | 0 | 0 | 0 | 0 | |
| 3080335 | OTHERED - Other Income | 0 | 0 | 0 | 0 | |
| | | 0 | 0 | 0 | 0 | |
| TOTAL Education & Welfare - Other Education | | 0 | (3,220) | 0 | (3,180) | |
| EDUCATION & WELFARE - OTHER EDUCATION | | | | | | |
| CAPITAL EXPENDITURE | | | | | | |
| 4080310 | OTHERED - Building; Capital | 0 | 0 | 0 | 0 | |
| BC033 | BC033 Playgroup; Early Childhood Precinct; Carryover | | | | | |
| 4080320 | OTHERED - Furniture & Fittings; Capital | 0 | 0 | 0 | 0 | |
| 4080381 | OTHERED - Transfer to Reserves | 0 | 0 | 0 | 0 | |
| CAPITAL REVENUE | | | | | | |
| 5080350 | OTHERED - Proceeds on Disposal of Asset | 0 | 0 | 0 | 0 | |
| 5080381 | OTHERED - Transfer from Reserves | 0 | 0 | 0 | 0 | |
| | | 0 | 0 | 0 | 0 | |
| TOTAL Education & Welfare - Other Education | | 0 | 0 | 0 | 0 | |

| Shire of Laverton - Statement of Financial Activity by Function & Activity For The Period Ending 28 February 2021 | | | | | | |
|--|--|---------------------------------|-----------|-------------------|----------|---|
| GL / Job | Description | 2020/2021 Adopted Annual Budget | | 2020/2021 Actuals | | Variance - Comment |
| | | Revenue | Expense | Revenue | Expense | |
| EDUCATION & WELFARE - COMMUNITY DEVELOPMENT | | | | | | |
| OPERATING EXPENDITURE | | | | | | |
| 2080400 | COM DEV - Employee Costs - Wages; Salaries; Superannuation Includes Provision for New ACLO Position | | (125,241) | | (32,538) | ACLO Position Readvertised See Budget Review |
| 2080402 | COM DEV - Employee Costs - Allowances; WC & FBT WC Insurance Premiums | | (4,800) | | (4,441) | |
| 2080404 | COM DEV - Employee Costs - Training & Development; Conferences | | (2,000) | | (160) | |
| 2080406 | COM DEV - Employee Costs - Other | | (1,000) | | 0 | |
| 2080410 | COM DEV - Motor Vehicle Expenses | | (2,000) | | (1,095) | |
| 2080415 | COM DEV - Printing & Stationery | | (500) | | 0 | |
| 2080441 | COM DEV - Subscriptions & Memberships | | 0 | | 0 | |
| 2080450 | COM DEV - Community Short Term Camp Facilities | | (9,700) | | 0 | |
| W334 | Short Term Camping Facilities | | | | (3,386) | |
| 2080486 | COM DEV - Expensed Minor Asset Purchases | | (1,000) | | 0 | |
| 2080487 | COM DEV - Other Expenses | | (8,500) | | 0 | |
| CD002 | International Day of People with Disability | (1,000) | | | (1,045) | |
| CD003 | DAIP - Implementation Costs | 0 | | | 0 | |
| CD007 | Curtin Volunteer Program | (6,500) | | | 0 | |
| CD010 | Community Development - Other Expenses General | (1,000) | | | 0 | |
| 2080488 | COM DEV - Building Operations | (7,900) | | | 0 | |
| BO033 | Cashless Debit Card (CDC) Office; Utilities; Cleaning; Insurance | | (17,800) | | (9,319) | |
| BO050 | Men's Shed Insurance Premium | (150) | | | (272) | |
| BM050 | Men's Shed Maintenance | (1,000) | | | 0 | |
| BO031 | Community Services; 12 MacPherson Place; Office & Shed - Operating | (8,750) | | | (8,143) | |
| 2080489 | COM DEV - Building Maintenance | | (8,800) | | 0 | |
| BM033 | Cashless Debit Card (CDC) Office; Minor Building Maintenance | (4,300) | | | (487) | |
| BM031 | Community Services; 12 MacPherson Place; Office & Shed - Maintenance | (4,500) | | | (1,932) | |
| 2080490 | COM DEV - Garden & Grounds Maintenance | | (2,200) | | 0 | |
| W354 | COM DEV - Garden & Grounds Maintenance | | | | 0 | |
| 2080492 | COM DEV - Depreciation | | (4,700) | | (2,087) | |
| 2080498 | COM DEV - Staff Housing Costs Allocated | | (6,566) | | (6,151) | |
| 2080499 | COM DEV - Administration Costs Allocated | | (33,214) | | (20,763) | |
| | | | (228,021) | | (91,821) | |

| Shire of Laverton - Statement of Financial Activity by Function & Activity For The Period Ending 28 February 2021 | | | | | | | |
|--|--|------------------------------------|------------------|----------------------|-----------------|--------------------|--|
| GL / Job | Description | 2020/2021 Adopted Annual Budget | | 2020/2021 Actuals | | Variance - Comment | |
| | | Revenue | Expense | Revenue | Expense | | |
| OPERATING REVENUE | | | | | | | |
| 3080400 | COM DEV - Contributions & Donations Men's Shed Donation to Council - 2019/2020 | 0 | | 0 | | | |
| 3080401 | COM DEV - Reimbursements | 0 | | 0 | | | |
| 3080410 | COM DEV - Grant Funding International Day of People with Disability | 400 | | 0 | | | |
| 3080435 | COM DEV - Other Income | 0 | | 0 | | | |
| | | 400 | | 0 | | | |
| | TOTAL Education & Welfare - Community Development | 400 | (228,021) | 0 | (91,821) | | |
| EDUCATION & WELFARE - COMMUNITY DEVELOPMENT | | | | | | | |
| CAPITAL EXPENDITURE | | | | | | | |
| 4080410 | COM DEV - Building; Capital BC050 Men's Shed; Offset by Contributions GL: 3080400 | | 0 | | 0 | | |
| 4080420 | COM DEV - Furniture & Fittings; Capital | | 0 | | 0 | | |
| 4080480 | COM DEV - Infrastructure Other | | 0 | | 0 | | |
| 4080481 | COM DEV - Transfer To Reserves | | 0 | | 0 | | |
| | | | | | | | |
| CAPITAL REVENUE | | | | | | | |
| 5080481 | COM DEV - Transfer From Reserves | 0 | | 0 | | | |
| | | 0 | | 0 | | | |
| | TOTAL Education & Welfare - Community Development | 0 | 0 | 0 | 0 | 0 | |

| Shire of Laverton - Statement of Financial Activity by Function & Activity For The Period Ending 28 February 2021 | | | | | | |
|--|--|---------------------------------|------------------|-------------------|------------------|---|
| GL / Job | Description | 2020/2021 Adopted Annual Budget | | 2020/2021 Actuals | | Variance - Comment |
| | | Revenue | Expense | Revenue | Expense | |
| EDUCATION & WELFARE - CASHLESS DEBIT CARD OPERATIONS | | | | | | |
| OPERATING EXPENDITURE | | | | | | |
| 2080500 | CDC - Employee Costs - Wages; Salaries; Superannuation | | (51,649) | | (46,825) | Advice received to extend the current arrangements See Budget Review |
| 2080502 | CDC - Employee Costs - Allowances; WC & FBT WC Insurance Premiums | | (2,000) | | (1,850) | |
| 2080504 | CDC - Employee Costs - Training & Development; Conferences | | (500) | | 0 | CDM Wages Included in Employee Costs Based on Timesheet/Hours Worked |
| 2080506 | CDC - Employee Costs - Other | | (500) | | 0 | |
| 2080510 | CDC - Motor Vehicle Expenses | | 0 | | 0 | |
| 2080512 | CDC - CDC General Office Expenses | | (1,500) | | (485) | |
| 2080515 | CDC - Printing & Stationery | | (500) | | (145) | |
| 2080540 | CDC - Advertising & Promotion | | 0 | | 0 | |
| 2080552 | CDC - Consultants | | 0 | | 0 | |
| 2080586 | CDC - Expensed Minor Asset Purchases | | 0 | | (102) | |
| 2080587 | CDC - Other Expenses | | (500) | | 0 | |
| CDC001 | CDC Survey | 0 | | | 0 | |
| CDC002 | CDC Other Expenses | (500) | | | (268) | |
| CDC003 | CDC Sewing & Craft program | | | | 0 | |
| 2080588 | CDC - Building Operating Expenses | | (500) | | 0 | |
| 2080589 | CDC - Building Maintenance | | 0 | | 0 | |
| 2080590 | CDC - Garden & Grounds Maintenance | | (2,200) | | 0 | |
| W357 | CDC Gardens Maintenance | (2,200) | | | (668) | |
| 2080592 | CDC - Depreciation | | 0 | | 0 | |
| 2080598 | CDC - Staff Housing Costs Allocated | | 0 | | 0 | |
| 2080599 | CDC - Administration Allocated | | (40,181) | | (25,119) | |
| | | | (100,030) | | (75,462) | |
| OPERATING REVENUE | | | | | | |
| 3080500 | CDC - Contributions & Donations | | | 5,000 | | Contribution to Sewing & Craft Program - CDC003 Grant Received to 31/03/2021 |
| 3080510 | CDC - Grant Funding | 60,000 | | 94,607 | | |
| | Quarterly Operations Grant - CDC/Indue Project - to 31/12/2020 | | | | | Project now funded to 30 June 2021 |
| 3080535 | CDC - Other Income | 0 | | 0 | | |
| | | 60,000 | | 99,607 | | |
| TOTAL Education & Welfare - Cashless Debit Card Operations | | 60,000 | (100,030) | 99,607 | (75,462) | |
| TOTAL EDUCATION & WELFARE | | 180,600 | (566,987) | 196,269 | (296,772) | |

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|--|---|---------------------------------|-----------|-------------------|----------|--------------------|
| GL / Job | Description | 2020/2021 Adopted Annual Budget | | 2020/2021 Actuals | | Variance - Comment |
| | | Revenue | Expense | Revenue | Expense | |
| HOUSING - STAFF HOUSING | | | | | | |
| OPERATING EXPENDITURE | | | | | | |
| 2090170 | STF HOUSE - Loan Interest Repayments | | (22,500) | | (10,422) | |
| | Loan 79B; Shire Housing | (1,477) | | | | |
| | Loan 81; Burt Street Units; Shire Housing | (8,125) | | | | |
| | Loan 82; DCEO Housing | (6,430) | | | | |
| 2090187 | STF HOUSE - Other Expenses | | (147,000) | | (2,878) | |
| | Settlement/Legal Expenses - Sale of Properties | (5,000) | | | | |
| | Staff Housing Upgrade; Ongoing Renewal Program | (142,000) | | | | |
| 2090188 | STF HOUSE - Staff Housing Building Operations | | (127,700) | | 0 | |
| BO008 | BO008 Building Operations; 8 Cable Street | (2,550) | | | (648) | |
| BO009 | BO009 Building Operations; 11 Boomerang Street | (4,850) | | | (2,815) | |
| BO010 | BO010 Building Operations; 10 Lancefield Street | (6,900) | | | (4,665) | |
| BO011 | BO011 Building Operations; 2 Shirley Avenue | (3,600) | | | (2,264) | |
| BO013 | BO013 Building Operations; 3 Mikado Way | (6,600) | | | (2,612) | |
| BO014 | BO014 Building Operations; 11 Mikado Way | (5,550) | | | (2,407) | |
| BO015 | BO015 Building Operations; 15 Cable Street | (5,550) | | | (2,127) | |
| BO016 | BO016 Building Operations; 6 Craiggie Street | (7,600) | | | (5,645) | |
| BO017 | BO017 Building Operations; 8A Craiggie Street | (5,100) | | | (2,842) | |
| BO019 | BO019 Building Operations; 2 Boomerang Street | (4,700) | | | (8,008) | |
| BO020 | BO020 Building Operations; 14 Boomerang Street | (7,700) | | | (5,556) | |
| BO021 | BO021 Building Operations; 8 Leahy Close | (9,200) | | | (6,161) | |
| BO022 | BO022 Building Operations; 1 Mikado Way | (8,000) | | | (4,853) | |
| BO023 | BO023 Building Operations; 8B Craiggie Street | (5,650) | | | (3,088) | |
| BO024 | BO024 Building Operations; 5 Lancefield Street | (5,600) | | | (3,930) | |
| BO054 | BO054 Building Operations; Unit 1; 5 Burt Street | (4,150) | | | (2,439) | |
| BO055 | BO055 Building Operations; Unit 2; 5 Burt Street | (3,500) | | | (1,895) | |
| BO056 | BO056 Building Operations; Unit 3; 5 Burt Street | (4,000) | | | (2,647) | |
| BO057 | BO057 Building Operations; Unit 4; 5 Burt Street | (4,000) | | | (2,120) | |
| BO058 | BO058 Building Operations; Unit 5; 5 Burt Street | (3,950) | | | (2,023) | |
| BO059 | BO059 Building Operations; Unit 6; 5 Burt Street | (4,450) | | | (1,856) | |
| BO060 | BO060 Building Operations; Unit 7; 5 Burt Street | (6,500) | | | (3,080) | |
| BO062 | BO062 Building Operations; Common Area; 5 Burt Street | (5,000) | | | (2,947) | |
| BO063 | BO062 Building Operations; Vacant Lots | (3,000) | | | (670) | |

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|--|--|---------------------------------|-----------|-------------------|----------|--------------------|
| GL / Job | Description | 2020/2021 Adopted Annual Budget | | 2020/2021 Actuals | | Variance - Comment |
| | | Revenue | Expense | Revenue | Expense | |
| 2090189 | STF HOUSE - Staff Housing Building Maintenance | | (80,740) | | 0 | |
| BM008 | BM008 Building Maintenance; 8 Cable Street | 0 | | | 0 | |
| BM010 | BM010 Building Maintenance; 10 Lancefield Street | (4,200) | | | (6,242) | |
| BM009 | BM009 Building Maintenance; 11 Boomerang Street | (3,200) | | | (5,511) | |
| BM011 | BM011 Building Maintenance; 2 Shirley Avenue | (3,200) | | | (666) | |
| BM013 | BM013 Building Maintenance; 3 Mikado Way | (3,200) | | | (532) | |
| BM014 | BM014 Building Maintenance; 11 Mikado Way | (4,200) | | | (532) | |
| BM015 | BM015 Building Maintenance; 15 Cable Street | (9,700) | | | (1,802) | |
| BM016 | BM016 Building Maintenance; 6 Craiggie Street | (3,200) | | | (2,114) | |
| BM017 | BM017 Building Maintenance; 8A Craiggie Street | (3,200) | | | (774) | |
| BM019 | BM019 Building Maintenance; 2 Boomerang Street | (5,200) | | | (5,571) | |
| BM020 | BM020 Building Maintenance; 14 Boomerang Street | (3,200) | | | (7,177) | |
| BM021 | BM021 Building Maintenance; 8 Leahy Close | (5,200) | | | (1,479) | |
| BM022 | BM022 Building Maintenance; 1 Mikado Way | (3,200) | | | (4,458) | |
| BM023 | BM023 Building Maintenance; 8B Craiggie Street | (3,200) | | | (532) | |
| BM024 | BM024 Building Maintenance; 5 Lancefield Street | (9,500) | | | (6,428) | |
| BM054 | BM054 Building Maintenance; Unit 1; 5 Burt Street | (2,490) | | | (266) | |
| BM055 | BM055 Building Maintenance; Unit 2; 5 Burt Street | (2,440) | | | (266) | |
| BM056 | BM056 Building Maintenance; Unit 3; 5 Burt Street | (2,250) | | | (791) | |
| BM057 | BM057 Building Maintenance; Unit 4; 5 Burt Street | (2,490) | | | (664) | |
| BM058 | BM058 Building Maintenance; Unit 5; 5 Burt Street | (1,490) | | | (266) | |
| BM059 | BM059 Building Maintenance; Unit 6; 5 Burt Street | (1,490) | | | (726) | |
| BM060 | BM060 Building Maintenance; Unit 7; 5 Burt Street | (2,290) | | | (266) | |
| BM062 | BM062 Building Maintenance; Common Area; 5 Burt Street | (2,200) | | | (2,036) | |
| 2090191 | STF HOUSE - Loss on Disposal of Assets | | (25,000) | | (23,141) | |
| 2090192 | STF HOUSE - Depreciation | | (30,000) | | (31,466) | |
| 2090198 | STF HOUSE - Staff Housing Costs Recovered | | 330,145 | | 309,291 | |
| 2090199 | STF HOUSE - Administration Allocated | | (19,645) | | (12,281) | |
| | | | (122,440) | | 102,703 | |

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|--|---|---------------------------------|------------------|-------------------|-----------------|---|
| GL / Job | Description | 2020/2021 Adopted Annual Budget | | 2020/2021 Actuals | | Variance - Comment |
| | | Revenue | Expense | Revenue | Expense | |
| | OPERATING REVENUE | | | | | |
| 3090101 | STF HOUSE - Staff Rental Reimbursements | 20,000 | | 6,539 | | Power Accounts charged directly to tenant |
| 3090135 | STF HOUSE - Other Income; Rental Income | 25,000 | | 15,069 | | |
| 3090190 | STF HOUSE - Profit on Disposal of Assets | 0 | | 0 | | |
| | | 45,000 | | 21,608 | | |
| | TOTAL Staff Housing | 45,000 | (122,440) | 21,608 | 102,703 | |
| | CAPITAL EXPENDITURE | | | | | |
| 4090110 | STF HOUSE - Building; Capital | | 0 | | 0 | |
| 4090120 | STF HOUSE - Furniture & Fittings; Capital | | 0 | | 0 | |
| 4090181 | STF HOUSE - Transfer to Reserves | | 0 | | 0 | |
| 4090182 | STF HOUSE - Loan Principal Repayments | | (97,167) | | (69,514) | |
| | Loan 79B; Shire Housing | | | | | |
| | Loan 81; Burt Street Units; Shire Housing | | | | | |
| | Loan 82; DCEO Housing | | | | | |
| | | | | | (31,898) | |
| | | | | | (42,517) | |
| | | | | | (97,167) | |
| | | | | | (69,514) | |
| | CAPITAL REVENUE | | | | | |
| 5090150 | STF HOUSE - Proceeds on Disposal of Assets | 40,000 | | 0 | | Property Settled - 4/2/2021 |
| | Proposed Sale of Mikado Way Property | | | | | |
| 5090151 | STF HOUSE - Realisation on Disposal of Assets | (40,000) | | (40,909) | | |
| 5090155 | STF HOUSE - New Loan Borrowings | 0 | | 0 | | |
| 5090181 | STF HOUSE - Transfer from Reserves | 0 | | 0 | | |
| | | 0 | | (40,909) | | |
| | TOTAL Staff Housing | 0 | (97,167) | (40,909) | (69,514) | |

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| GL / Job | Description | 2020/2021 Adopted Annual Budget | | 2020/2021 Actuals | | Variance - Comment |
| | | Revenue | Expense | Revenue | Expense | |
| HOUSING - OTHER HOUSING | | | | | | |
| OPERATING EXPENDITURE | | | | | | |
| 2090286 | OTHER HOUSE - Expensed Minor Asset Purchases | 0 | 0 | 0 | 0 | |
| 2090287 | OTHER HOUSE - Other Expenses (Incl. Business Plan) | 0 | 0 | 0 | 0 | |
| 2090288 | OTHER HOUSE - Building Operations | | (1,130) | | 0 | |
| BO012 | BO012 14 Eristoun Street; Historic Complex; Operations | | | (9,190) | | |
| BO025 | BO025 1-13 Augusta Street, Currently Church Housing; Operations | | | (1,940) | | |
| 2090289 | OTHER HOUSE - Building Maintenance | | (5,200) | | (4,957) | |
| BM012 | BM012 Eristoun Street; Historic Complex; Maintenance | | | (3,100) | | |
| BM025 | BM025 1-13 Augusta Street; Currently Church Housing; Operations | | | (2,100) | | |
| 2090292 | OTHER HOUSE - Depreciation | | (2,400) | | (4,750) | |
| 2090298 | OTHER HOUSE - Staff Housing Costs Allocated | | (3,283) | | (3,076) | |
| 2090299 | OTHER HOUSE - Administration Allocated | | (27,860) | | (17,416) | |
| | | | (49,873) | | (31,822) | |
| OPERATING REVENUE | | | | | | |
| 3090201 | OTHER HOUSE - Rental Reimbursements | 0 | 0 | 0 | 0 | |
| 3090235 | OTHER HOUSE - Other Income; Housing Rental | 5,000 | 0 | 0 | 0 | Budget Review |
| 3090240 | OTHER HOUSE - Grant Income | 0 | 0 | 0 | 0 | |
| | | 5,000 | 0 | 0 | 0 | |
| TOTAL Other Housing | | 5,000 | (49,873) | 0 | (31,822) | |
| HOUSING - OTHER HOUSING | | | | | | |
| CAPITAL EXPENDITURE | | | | | | |
| 4090210 | OTHER HOUSE - Building; Capital | | 0 | | 0 | |
| 4090281 | OTHER HOUSE - Transfer to Reserves | | 0 | | 0 | |
| | | | 0 | | 0 | |
| CAPITAL REVENUE | | | | | | |
| 5090281 | OTHER HOUSE - Transfer from Reserves | 0 | 0 | 0 | 0 | |
| TOTAL Other Housing | | 0 | 0 | 0 | 0 | |
| TOTAL HOUSING | | 50,000 | (269,480) | (19,302) | 1,366 | |

| Shire of Laverton - Statement of Financial Activity by Function & Activity For The Period Ending 28 February 2021 | | | | | | |
|--|--|---------------------------------|------------------|-------------------|------------------|---|
| GL / Job | Description | 2020/2021 Adopted Annual Budget | | 2020/2021 Actuals | | Variance - Comment |
| | | Revenue | Expense | Revenue | Expense | |
| COMMUNITY AMMENITIES - SANITATION | | | | | | |
| OPERATING EXPENDITURE | | | | | | |
| 2100111 | SANITATION - Waste Collection | | (30,200) | | 0 | |
| W342 | W342 Domestic Waste Collection | | (15,700) | | (21,009) | |
| 2100112 | SANITATION - Waste Collection; Mount Margaret | | (15,700) | | 0 | |
| W343 | W343 Waste Collection; Mount Margaret | | (95,000) | | (9,791) | |
| 2100113 | SANITATION - Litter Control | | (95,000) | | 0 | |
| W347 | W347 Litter Control | | (58,800) | | (69,605) | |
| 2100114 | SANITATION - Commercial/Industrial Collection | | (37,600) | | 0 | |
| W344 | W344 Commercial/Industrial Waste Collection | | (21,200) | | (20,343) | |
| W345 | W345 Quarantine Bin; Great Central Road | | (218,400) | | (14,394) | |
| 2100117 | SANITATION - General Tip Maintenance | | (218,400) | | 0 | |
| W318 | W318 Laverton Waste Facility | | | | (124,011) | |
| | Includes provisions for additional/replacement fencing, cover, new pits & bund walls | | | | | |
| 2100118 | SANITATION - Household Verge Collection | | (6,400) | | 0 | |
| W346 | W346 Household Verge Collection | | | | (193) | |
| 2100187 | SANITATION - Other Expenses | | (1,000) | | 0 | |
| 2100192 | SANITATION - Depreciation | | (20,800) | | (18,931) | |
| 2100498 | SANITATION - Staff Housing Costs Allocated | | (3,283) | | (3,076) | |
| 2100199 | SANITATION - Administration Allocated | | (19,645) | | (12,281) | |
| | | | (469,228) | | (293,634) | |
| OPERATING REVENUE | | | | | | |
| 3100100 | SANITATION - Domestic Refuse Collection Charges | 84,000 | | 82,824 | | Rates Notices Dispatched - 29 July 2020 |
| 3100101 | SANITATION - Domestic Services; Mount Margaret Rubbish Collection | 20,000 | | 14,036 | | Billed in Advance - 2020/2021 |
| 3100120 | SANITATION - Commercial Collection Charge Based on 2019/2020 Levies | 28,000 | | 28,798 | | Rates Notices Dispatched - 29 July 2020 |
| 3100121 | SANITATION - Commercial Collection Charge (Additional) | 0 | | 0 | | |
| 3100125 | SANITATION - Fees & Charges | 500 | | 451 | | |
| 3100130 | SANITATION - Grant Income | 0 | | 0 | | |
| 3100135 | SANITATION - Other Income Sale of Bins; Septic Tank Fees; Liquid Waste Disposal | 500 | | 0 | | |
| | | 133,000 | | 126,108 | | |
| TOTAL Community Amenities - Sanitation | | 133,000 | (469,228) | 126,108 | (293,634) | |

| Shire of Laverton - Statement of Financial Activity by Function & Activity For The Period Ending 28 February 2021 | | | | | | |
|--|--|------------------------------------|---------|----------------------|---------|--------------------|
| GL / Job | Description | 2020/2021 Adopted Annual Budget | | 2020/2021 Actuals | | Variance - Comment |
| | | Revenue | Expense | Revenue | Expense | |
| | CAPITAL EXPENDITURE | | | | | |
| 4100130 | SANITATION - Plant & Equipment, Capital | | 0 | | 0 | |
| 4100180 | SANITATION - Infrastructure Other, Capital | | 0 | | 0 | |
| IO399 | Tip Fence Construction | 0 | | | | |
| 4100181 | SANITATION - Transfer to Reserves | | 0 | | 0 | |
| | | | | | | |
| | CAPITAL REVENUE | | | | | |
| 5100150 | SANITATION - Proceeds on Disposal of Assets | | 0 | | 0 | |
| 5100151 | SANITATION - Realisation on Disposal of Assets | | 0 | | 0 | |
| 5100181 | SANITATION - Transfer from Reserves | | 0 | | 0 | |
| | | | | | | |
| | TOTAL Community Amenities - Sanitation | | 0 | | 0 | |

| Shire of Laverton - Statement of Financial Activity by Function & Activity For The Period Ending 28 February 2021 | | | | | | | 2020/2021 Actuals | | Variance - Comment |
|--|---|------------------------------------|-----------------|----------------------|-----------------|----------|----------------------|----------|--------------------|
| GL / Job | Description | 2020/2021 Adopted Annual Budget | | 2020/2021 Actuals | | | | | |
| | | Revenue | Expense | Revenue | Expense | Revenue | Expense | | |
| | COMMUNITY AMENITIES - TOWN PLANNING & REGIONAL DEVELOPMENT | | | | | | | | |
| | OPERATING EXPENDITURE | | | | | | | | |
| 2100252 | PLANNING - Consultants | | (10,000) | | (1,723) | | | | |
| 2100287 | PLANNING - Other Expenses | | 0 | | 0 | | | | |
| 2100298 | PLANNING - Staff Housing Costs Allocated | | 0 | | 0 | | | | |
| 2100299 | PLANNING - Administration Allocated | | (27,860) | | (17,416) | | | | |
| | | | (37,860) | | (19,140) | | | | |
| | OPERATING REVENUE | | | | | | | | |
| 3100220 | PLANNING - Fees & Charges | 200 | | 100 | | | | | |
| 3100235 | PLANNING - Other Income | 0 | | 0 | | | | | |
| | | 200 | | 100 | | | | | |
| | TOTAL Town Planning | 200 | (37,860) | 100 | (19,140) | | | | |
| | COMMUNITY AMENITIES - TOWN PLANNING & REGIONAL DEVELOPMENT | | | | | | | | |
| | CAPITAL EXPENDITURE | | | | | | | | |
| 4100281 | PLANNING - Transfer to Reserves | | 0 | | 0 | | | | |
| | | | 0 | | 0 | | | | |
| | CAPITAL REVENUE | | | | | | | | |
| 5100281 | PLANNING - Transfer from Reserves | 0 | | 0 | | | | | |
| | | 0 | | 0 | | | | | |
| | TOTAL Town Planning | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |

| Shire of Laverton - Statement of Financial Activity by Function & Activity For The Period Ending 28 February 2021 | | | | | | |
|--|--|---------------------------------|------------------|-------------------|------------------|---|
| GL / Job | Description | 2020/2021 Adopted Annual Budget | | 2020/2021 Actuals | | Variance - Comment |
| | | Revenue | Expense | Revenue | Expense | |
| COMMUNITY AMENITIES - OTHER COMMUNITY AMENITIES | | | | | | |
| OPERATING EXPENDITURE | | | | | | |
| 2100311 | COM AMEN - Cemetery Maintenance/Operations | | (31,750) | | 0 | |
| W314 | W314 Cemetery Maintenance & Operations | (30,050) | | (11,483) | | |
| W326 | Cemetery Carpark Maintenance | (1,700) | | (400) | | |
| 2100315 | COM AMEN - Other Community Amenities; Maintenance/Operations | | 0 | | 0 | |
| 2100387 | COM AMEN - Other Expenses | | (20,000) | | (20,000) | Contribution Paid in Full - September 2020 |
| | Outback Graves | | | | | |
| 2100388 | COM AMEN - Public Conveniences Operations | | (40,050) | | 0 | |
| BO037 | BO037 Public Toilets; 13 Duketon Street | (20,400) | | (16,307) | | |
| BO038 | BO038 Public Toilets; Mary Mac Way | (19,650) | | (16,712) | | |
| 2100389 | COM AMEN - Public Conveniences Maintenance | | (10,800) | | 0 | |
| BM037 | BM037 Public Toilets; 13 Duketon Street | (5,400) | | (276) | | |
| BM038 | BM038 Public Toilets; Mary Mac Way | (5,400) | | (6,470) | | Upgrade Fixtures after Vandalism |
| 2100392 | COM AMEN - Depreciation | | (13,800) | | (12,949) | |
| 2100398 | COM AMEN - Staff Housing Costs Allocated | | (3,283) | | (3,076) | |
| 2100399 | COM AMEN - Administration Allocated | | (27,860) | | (17,416) | |
| | | | (147,543) | | (105,090) | |
| OPERATING REVENUE | | | | | | |
| 3100320 | COM AMEN - Cemetery Fees; Burial | 1,000 | | 0 | | |
| | | 1,000 | | 337 | | |
| | TOTAL Community Amenities - Other | 1,000 | (147,543) | 337 | (105,090) | |
| COMMUNITY AMENITIES - OTHER COMMUNITY AMENITIES | | | | | | |
| CAPITAL EXPENDITURE | | | | | | |
| 4100380 | COM AMEN - Infrastructure Other; Capital | | (30,000) | | 0 | Projects for 2020/21 discussed at FLCAG meeting on 26/08/2020 - Refer to 17 Sept. Council meeting minutes |
| IO314 | IO314 Cemetery Improvements (FLCAG) | (30,000) | | (613) | | |
| | | | (30,000) | | (613) | |
| CAPITAL REVENUE | | | | | | |
| | | 0 | | 0 | | |
| | TOTAL Community Amenities - Other | 0 | (30,000) | 0 | (613) | |
| | TOTAL COMMUNITY AMENITIES | 134,200 | (684,631) | 126,546 | (418,477) | |

| Shire of Laverton - Statement of Financial Activity by Function & Activity For The Period Ending 28 February 2021 | | | | | | |
|--|--|---------------------------------|-----------------|-------------------|-----------------|--|
| GL / Job | Description | 2020/2021 Adopted Annual Budget | | 2020/2021 Actuals | | Variance - Comment |
| | | Revenue | Expense | Revenue | Expense | |
| RECREATION & CULTURE - PUBLIC HALLS | | | | | | |
| OPERATING EXPENDITURE | | | | | | |
| 2110186 | HALLS - Expensed Minor Asset Purchases | 0 | 0 | 0 | 0 | |
| 2110187 | HALLS - Other Expenses | 0 | (356) | 0 | (356) | |
| 2110188 | HALLS - Town Halls & Public Building Operations | | (11,270) | | 0 | |
| BO029 | BO029 Town Hall; Utilities; Cleaning; Insurance | | | | (7,013) | Budget Adjustment - Cleaning to be performed on a weekly basis to keep the asset in a good condition |
| BO030 | BO030 1-13 Augusta Street; Community Hall; Currently used as a Church | | (970) | | 0 | |
| 2110189 | HALLS - Town Halls & Public Building Maintenance | | (18,780) | | 0 | |
| BM029 | BM029 Town Hall; Minor Building Maintenance Includes Provision for Minor Furnishings & Fittings | | (7,900) | | (1,555) | |
| BM030 | BM030 1-13 Augusta Street; Community Hall; Currently used as a Church | | (10,000) | | 0 | 50 new chairs purchased to increase nos to 100 |
| 2110192 | HALLS - Depreciation | | (20,000) | | (37,289) | |
| 2110198 | HALLS - Staff Housing Costs Allocated | | (3,283) | | (3,076) | |
| 2110199 | HALLS - Administration Allocated | | (20,150) | | (12,597) | |
| | | | (73,483) | | (61,885) | |
| OPERATING REVENUE | | | | | | |
| 3110120 | HALLS - Town Hall Hire | 1,000 | | 1,482 | | |
| 3110135 | HALLS - Other Income | 0 | | 0 | | |
| | | 1,000 | | 1,482 | | |
| TOTAL Other Recreation & Culture - Public Halls | | 1,000 | (73,483) | 1,482 | (61,885) | |
| RECREATION & CULTURE - PUBLIC HALLS | | | | | | |
| CAPITAL EXPENDITURE | | | | | | |
| 4110110 | HALLS - Building; Capital | | 0 | | 0 | |
| BC029 | BC029 Laverton Community Hub; Stage 1C; Town Hall; Youth Facilities | 0 | | | 0 | |
| | | | 0 | | 0 | |
| CAPITAL REVENUE | | | | | | |
| 5110181 | HALLS - Transfer From Reserves | 0 | | 0 | | |
| | | 0 | | 0 | | |
| TOTAL PUBLIC HALLS | | 0 | 0 | 0 | 0 | |

| Shire of Laverton - Statement of Financial Activity by Function & Activity For The Period Ending 28 February 2021 | | | | | | |
|--|---|---------------------------------|------------------|-------------------|------------------|--------------------|
| GL / Job | Description | 2020/2021 Adopted Annual Budget | | 2020/2021 Actuals | | Variance - Comment |
| | | Revenue | Expense | Revenue | Expense | |
| RECREATION & CULTURE - SWIMMING & BEACHES | | | | | | |
| OPERATING EXPENDITURE | | | | | | |
| 2110200 | SWIM - Employee Costs - Wages; Salaries; Superannuation | | (121,391) | | (77,078) | |
| 2110202 | SWIM - Employee Costs - Allowances; WC & FBT | | (4,000) | | (3,700) | |
| 2110204 | SWIM - Employee Costs - Training & Development; Conferences | | (5,000) | | (1,398) | |
| 2110206 | SWIM - Employee Costs - Other | | (1,000) | | (300) | |
| 2110230 | SWIM - Insurance | | (8,500) | | 0 | |
| 2110251 | SWIM - Kiosk Expenses | | 0 | | 0 | |
| 2110265 | SWIM - Grounds Maintenance/Operations | | 0 | | 0 | |
| 2110266 | SWIM - Pool Bowls | | 0 | | 0 | |
| 2110270 | SWIM - Loan Interest Repayments | | (18,000) | | (8,256) | |
| | Loan 83; Interest | | | (14,145) | | |
| 2110287 | SWIM - Other Expenses | | (7,000) | | (2,047) | |
| 2110288 | SWIM - Building Operations | | (115,100) | | 0 | |
| BO048 | BO048 - Utilities; Cleaning; Insurance; Chemicals | (30,700) | | | (17,730) | |
| BO026 | BO026 - Laverton Community Hub - Aquatic Facilities - Operating | (84,400) | | | (69,860) | |
| 2110289 | SWIM - Building Maintenance | | (5,800) | | 0 | |
| BM048 | BM048 - Minor Building Maintenance | (4,800) | | | (17,301) | |
| BM026 | BM026 - Laverton Community Hub - Aquatic Facilities - Maintenance | (1,000) | | | (29,756) | |
| 2110291 | SWIM - Loss on Disposal of Assets | | 0 | | 0 | |
| 2110292 | SWIM - Depreciation | | (101,000) | | (79,576) | |
| 2110298 | SWIM - Staff Housing Costs Allocated | | (3,283) | | (3,076) | |
| 2110299 | SWIM - Administration Allocated | | (9,851) | | (6,158) | |
| | | | (399,925) | | (316,236) | |
| OPERATING REVENUE | | | | | | |
| 3110200 | SWIM - Contributions & Donations | 0 | | 0 | 0 | |
| 3110210 | SWIM - Grants | 40,000 | | 0 | 0 | |
| | Grant for Solar Project | | | | | |
| 3110220 | SWIM - Admissions | 10,000 | | 6,801 | | |
| 3110221 | SWIM - Kiosk Income | 0 | | 0 | | |
| 3110235 | SWIM - Other Income | 0 | | 483 | | |
| | | 50,000 | | 7,284 | | |
| TOTAL SWIMMING AREAS & BEACHES | | 50,000 | (399,925) | 7,284 | (316,236) | |

Consultant engaged to provide consistent & quality advice for the running of the Pool Plant/Protection of Council's asset.

Repairs undertaken to the gutter under warranty. Plant & Building Maintenance undertaken. Subject to Budget Review

Project Not Proceeding - Budget Review

| Shire of Laverton - Statement of Financial Activity by Function & Activity For The Period Ending 28 February 2021 | | | | | | |
|--|---|---------------------------------|------------------|-------------------|-----------------|--|
| GL / Job | Description | 2020/2021 Adopted Annual Budget | | 2020/2021 Actuals | | Variance - Comment |
| | | Revenue | Expense | Revenue | Expense | |
| RECREATION & CULTURE - SWIMMING & BEACHES | | | | | | |
| CAPITAL EXPENDITURE | | | | | | |
| 4110210 | SWIM - Building ; Capital | | 0 | | | |
| BC047 | BC047 Laverton Community Hub; Stage 1A; Change rooms & Kiosk | 0 | | | 0 | |
| 4110220 | SWIM - Furniture & Fittings; Capital | | 0 | | 0 | |
| BC091 | Laverton Swimming Pool Play Equipment | 0 | | | 0 | |
| 4110230 | SWIM - Plant & Equipment; Capital | | 0 | | 0 | |
| 4110280 | SWIM - Infrastructure Other; Capital | | (80,000) | | 0 | |
| IO405 | Swimming Pool Solar Project | (80,000) | | | 0 | Project Not Proceeding - Budget Review |
| IO328 | Laverton Community Hub; Stage 1A; Swimming Pool Bowls | 0 | | | 0 | |
| 4110281 | SWIM - Transfer to Reserves | | 0 | | 0 | |
| 4110282 | SWIM - Loan Principal Repayments | (50,053) | | (50,053) | (24,837) | |
| | Loan 83; Principal | | (130,053) | | (24,837) | |
| CAPITAL REVENUE | | | | | | |
| 5110255 | SWIM - New Loan Borrowings | 0 | | 0 | 0 | |
| | Loan 83; Laverton Community Hub Project; Stage 1; Loan Borrowings | | | | | |
| 5110281 | SWIM - Transfers From Reserve | 0 | | 0 | 0 | |
| | Laverton Community Hub Project; Stage 1; Reserve Transfer | | | | | |
| TOTAL SWIMMING AREAS & BEACHES | | 0 | (130,053) | 0 | (24,837) | |

| Shire of Laverton - Statement of Financial Activity by Function & Activity For The Period Ending 28 February 2021 | | | | | | |
|--|---|---------------------------------|----------|-------------------|----------|--------------------|
| GL / Job | Description | 2020/2021 Adopted Annual Budget | | 2020/2021 Actuals | | Variance - Comment |
| | | Revenue | Expense | Revenue | Expense | |
| | RECREATION & CULTURE - TV & RADIO REBROADCASTING | | | | | |
| | OPERATING EXPENDITURE | | | | | |
| 2110365 | TV RADIO - Re-Broadcasting Maintenance/Operations | | 0 | | 0 | |
| 2110387 | TV RADIO - Other Expenses | | 0 | | 0 | |
| 2110388 | TV RADIO - Other TV RADIO Facilities Building Operations | | (12,825) | | 0 | |
| BO051 | TV/Radio Rebroadcasting Facilities; Operating | | | | (7,631) | |
| 2110389 | TV RADIO - Other TV RADIO Facilities Building Maintenance | (12,825) | | | 0 | |
| BM051 | TV/Radio Rebroadcasting Facilities; Maintenance | (18,300) | | | (6,818) | |
| 2110392 | TV RADIO - Depreciation | | (7,700) | | (5,830) | |
| 2110398 | TV RADIO - Staff Housing Costs Allocated | | (3,283) | | (3,076) | |
| 2110399 | TV RADIO - Administration Allocated | | (9,851) | | (6,158) | |
| | | | (51,959) | | (29,513) | |
| | OPERATING REVENUE | | | | | |
| 3110301 | TV RADIO - Reimbursements | 0 | | 0 | | |
| 3110320 | TV RADIO - Service Charges Levied | 0 | | 0 | | |
| 3110335 | TV RADIO - Other Income | 0 | | 0 | | |
| | | 0 | | 0 | | |
| | TOTAL TV & Radio Rebroadcasting | 0 | (51,959) | 0 | (29,513) | |
| | RECREATION & CULTURE - TV & RADIO REBROADCASTING | | | | | |
| | CAPITAL EXPENDITURE | | | | | |
| 4110380 | TV RADIO - Infrastructure Other | | 0 | | 0 | |
| 4110381 | TV RADIO - Transfer to Reserves | | 0 | | 0 | |
| | | | 0 | | 0 | |
| | CAPITAL REVENUE | | | | | |
| 5110381 | TV RADIO - Transfers From Reserve | 0 | | 0 | | |
| | | 0 | | 0 | | |
| | TOTAL TV & Radio Rebroadcasting | 0 | 0 | 0 | 0 | |

| Shire of Laverton - Statement of Financial Activity by Function & Activity For The Period Ending 28 February 2021 | | | | | | |
|--|--|---------------------------------|------------------|-------------------|-----------------|--------------------|
| GL / Job | Description | 2020/2021 Adopted Annual Budget | | 2020/2021 Actuals | | Variance - Comment |
| | | Revenue | Expense | Revenue | Expense | |
| RECREATION & CULTURE - LIBRARIES | | | | | | |
| OPERATING EXPENDITURE | | | | | | |
| 2110400 | LIBRARIES - Employee Costs - Wages, Salaries, Superannuation | | (85,374) | | (15,491) | |
| 2110402 | LIBRARIES - Employee Costs - Allowances, WC & FBT | | (2,000) | | (1,850) | |
| 2110404 | LIBRARIES - Employee Costs - Training & Development, Conferences | | (3,000) | | (49) | |
| 2110406 | LIBRARIES - Employee Costs - Other | | (1,000) | | (103) | |
| 2110412 | LIBRARIES - Book Purchases | | (500) | | (70) | |
| 2110413 | LIBRARIES - Lost Books | | (200) | | 0 | |
| 2110460 | LIBRARIES - General Office Expenses | | (500) | | (126) | |
| 2110487 | LIBRARIES - Other Expenses | | 0 | | 0 | |
| 2110488 | LIBRARIES - Library Building Operations | | (16,450) | | 0 | |
| | Library Floor Rental - 50/50 split - CRC/Library | | (11,400) | | | |
| | Library, Operating | | (5,050) | | | |
| BO049 | LIBRARIES - Library Building Maintenance | | (2,200) | | (11,642) | Budget Review |
| 2110489 | Library Maintenance | | | | 0 | |
| BMO49 | LIBRARIES - Depreciation | | 0 | | (621) | |
| 2110492 | LIBRARIES - Depreciation | | | | (122) | |
| 2110498 | LIBRARIES - Staff Housing Costs Allocated | | (3,283) | | (3,076) | |
| 2110499 | LIBRARIES - Administration Allocated | | (10,066) | | (6,293) | |
| | | | (124,573) | | (39,443) | |
| OPERATING REVENUE | | | | | | |
| 3110420 | LIBRARIES - Fees & Charges | 50 | | 0 | | |
| | | 50 | | 0 | | |
| TOTAL Libraries | | 50 | (124,573) | 0 | (39,443) | |
| RECREATION & CULTURE - LIBRARIES | | | | | | |
| CAPITAL EXPENDITURE | | | | | | |
| 4110420 | LIBRARIES - Furniture & Fittings | | 0 | | 0 | |
| 4110481 | LIBRARIES - Transfer to Reserves | | 0 | | 0 | |
| | | | 0 | | 0 | |
| CAPITAL REVENUE | | | | | | |
| 5110481 | LIBRARIES - Transfers From Reserve | 0 | | 0 | | |
| | | 0 | | 0 | | |
| TOTAL Libraries | | 0 | 0 | 0 | 0 | |

| Shire of Laverton - Statement of Financial Activity by Function & Activity For The Period Ending 28 February 2021 | | | | | | |
|--|--|---------------------------------|-----------|-------------------|---------|--|
| GL / Job | Description | 2020/2021 Adopted Annual Budget | | 2020/2021 Actuals | | Variance - Comment |
| | | Revenue | Expense | Revenue | Expense | |
| RECREATION & CULTURE - OTHER | | | | | | |
| OPERATING EXPENDITURE | | | | | | |
| 2110552 | REC OTHER - Consultants Annual Provision - Sporting Clubs | | (5,000) | | 0 | |
| 2110564 | REC OTHER - Racecourse & Stables; Maintenance/Operations | | | | | |
| W321 | Racecourse & Stables Includes Fencing for Turkeys Nest Dam | (22,900) | (22,900) | | 0 | To be adjusted in budget review to approve allocations |
| 2110565 | REC OTHER - Parks & Gardens Maintenance/Operations | | (130,150) | | 0 | |
| W300 | Admin Office Gardens | | | | | |
| W301 | Town Hall; Garden & Surrounds | (27,500) | | (24,306) | | |
| W303 | Aquatic Facility; Garden & Surrounds | (18,200) | | (7,847) | | |
| W304 | Laverton Community Gymnasium; Garden & Surrounds | (21,900) | | (8,912) | | |
| W307 | Great Beyond Visitor Centre; Garden & Surrounds | (2,300) | | (437) | | |
| W308 | Community Resource Centre; Garden & Surrounds | (20,000) | | (4,726) | | |
| W311 | Old Police Complex; Garden & Surrounds | 0 | | (2,114) | | |
| W312 | Old Coach House; Garden & Surrounds | (18,350) | | (2,023) | | |
| W322 | May Mac Long Bay Parking; Garden & Surrounds | (5,300) | | (5,585) | | |
| 2110566 | REC OTHER - Town Oval Maintenance/Operations | (16,600) | | (7,990) | | |
| W305 | W305 Laverton Oval & Surrounds; General Maintenance & Operations | (123,300) | | (99,318) | | |
| 2110567 | REC OTHER - Sundry Parks/Reserves Maintenance/Operations | | (140,025) | | (0) | |
| W302 | W302 Main Street Rotunda; Garden & Surrounds | (69,000) | | (30,038) | | |
| W306 | W306 Anzac Memorial; Garden & Surrounds | (18,660) | | (19,667) | | |
| W309 | W309 Laver Square; Garden & Surrounds | (12,115) | | (5,993) | | |
| W310 | W310 - Water Tower/Hawks Look Out; Garden & Surrounds | (4,700) | | 0 | | |
| W313 | W313 Duke Street Playground; Garden & Surrounds | (7,850) | | (14,164) | | |
| W315 | W315 Laverton Entry Statements | (3,400) | | (1,352) | | |
| W316 | W316 - Laverton Skate Park; Garden & Surrounds | (5,100) | | (666) | | |
| W317 | W317 Beria Street Roundabout; Garden & Surrounds | (5,700) | | (8,163) | | |
| W319 | W319 Laverton Golf Course | (1,600) | | (1,730) | | |
| W323 | W323 Other Gardens, Parks & Reserves | (9,400) | | (8,052) | | |
| W336 | Leahy Park | (2,500) | | (1,831) | | |
| 2110568 | REC OTHER - Playground Equipment Maintenance | | 0 | | 0 | |
| 2110569 | REC OTHER - Community Garden Projects | | 0 | | 0 | |

| Shire of Laverton - Statement of Financial Activity by Function & Activity For The Period Ending 28 February 2021 | | | | | | | | | |
|--|--|---------------------------------|------------------|-------------------|------------------|--|--|--|--|
| GL / Job | Description | 2020/2021 Adopted Annual Budget | | 2020/2021 Actuals | | Variance - Comment | | | |
| | | Revenue | Expense | Revenue | Expense | | | | |
| 2110586 | REC OTHER - Expensed Minor Asset Purchases | | (1,000) | | (346) | | | | |
| | General Provision | | | | | | | | |
| 2110587 | REC OTHER - Other Expenses | | (105,378) | | (105,378) | Contribution Paid in Full - October 2020 | | | |
| | Laverton Sports Club Contribution - To Match CSRFF Application | | | | | | | | |
| 2110588 | REC OTHER - Other Rec Facilities Building Operations | | (23,220) | | 0 | | | | |
| BO046 | Community Gymnasium Operations | | | | (12,362) | | | | |
| | Includes Equipment Hire | | | | | | | | |
| BO027 | Laverton Community Hub - Recreation Facilities - Operating | 0 | | | 0 | | | | |
| 2110589 | REC OTHER - Other Rec Facilities Building Maintenance | | (3,900) | | 0 | | | | |
| BM046 | Community Gymnasium Maintenance | | | | (868) | | | | |
| BM027 | Laverton Community Hub - Recreation Facilities - Maintenance | 0 | | | 0 | | | | |
| 2110592 | REC OTHER - Depreciation - Other Recreation | | (21,500) | | (27,506) | | | | |
| 2110798 | REC OTHER - Staff Housing Costs Allocated | | (3,283) | | (3,076) | | | | |
| 2110599 | REC OTHER - Administration Allocated | | (13,536) | | (8,462) | | | | |
| | | | (593,192) | | (459,499) | | | | |
| OPERATING REVENUE | | | | | | | | | |
| 3110500 | REC OTHER - Contributions & Donations | 85,000 | | 27,310 | | | | | |
| | Education Department; Contribution towards Town/School Oval | | | | | | | | |
| | Contribution; Laverton Oval Fence | 60,000 | | | | | | | |
| 3110510 | REC OTHER - Grants; Other | 25,000 | | 0 | | | | | |
| | Fed Govt. Grant - Laver Place Streetscaping | | | | | | | | |
| 3110511 | REC OTHER - Grants; Department Sport & Recreation (DSR) | 0 | | 0 | | | | | |
| 3110512 | REC OTHER - Grants; Lotterywest | 0 | | 0 | | | | | |
| 3110513 | REC OTHER - Grants; Goldfields Esperance Development Commission (GEDC) | 0 | | 0 | | | | | |
| 3110520 | REC OTHER - Fees & Charges | 2,000 | | 2,502 | | | | | |
| | Includes Gym Memberships & Keys | | | | | | | | |
| 3110535 | REC OTHER - Other Income | 0 | | 291 | | | | | |
| | | 112,000 | | 30,103 | | | | | |
| TOTAL REC OTHER | | 112,000 | (593,192) | 30,103 | (459,499) | | | | |

| Shire of Laverton - Statement of Financial Activity by Function & Activity For The Period Ending 28 February 2021 | | | | | | |
|--|---|---------------------------------|-------------|-------------------|-----------|--|
| GL / Job | Description | 2020/2021 Adopted Annual Budget | | 2020/2021 Actuals | | Variance - Comment |
| | | Revenue | Expense | Revenue | Expense | |
| | RECREATION & CULTURE - OTHER | | | | | |
| | CAPITAL EXPENDITURE | | | | | |
| 4110510 | REC OTHER - Building; Capital | | 0 | | 0 | |
| 4110520 | REC OTHER - Furniture & Fittings; Capital | | 0 | | 0 | |
| 4110330 | REC OTHER - Plant & Equipment; Capital | | 0 | | 0 | |
| 4110570 | REC OTHER - Infrastructure Parks & Gardens; Capital | | (30,000) | | 0 | |
| IP402 | Laverton Oval Fence | | | | | |
| 4110580 | REC OTHER - Infrastructure Other | | (40,000) | | 0 | |
| IO191 | Laver Place Streetscaping | | | | | |
| 4110581 | REC OTHER - Transfer to Reserves | | 0 | | 0 | Project Not Proceeding - Budget Review |
| | | | (70,000) | | 0 | |
| | | | | | | |
| | CAPITAL REVENUE | | | | | |
| 5110350 | REC OTHER - Proceeds on Disposal of Assets | 0 | | 0 | 0 | |
| 5110581 | REC OTHER - Transfers From Reserve | 0 | | 0 | 0 | |
| | | 0 | | 0 | 0 | |
| | TOTAL REC OTHER | 0 | (70,000) | 0 | 0 | |
| | TOTAL RECREATION & CULTURE | 163,050 | (1,443,185) | 38,869 | (931,413) | |

| Shire of Laverton - Statement of Financial Activity by Function & Activity For The Period Ending 28 February 2021 | | | | | | |
|--|---|---------------------------------|-----------|-------------------|----------|---|
| GL / Job | Description | 2020/2021 Adopted Annual Budget | | 2020/2021 Actuals | | Variance - Comment |
| | | Revenue | Expense | Revenue | Expense | |
| | TRANSPORT - CONSTRUCTION | | | | | |
| | OPERATING INCOME | | | | | |
| 3120110 | ROADC - Regional Road Group Grants (MRWA) | | | | | |
| | RRG2002 - Lancefield Diversion Road - SLK 1.00 to SLK 2.00 | 122,000 | | | | |
| | RRG2001 - Bandy Road - SLK 22.50 to SLK 24.50 | 140,000 | | | | |
| | RRG2003 - Old Laverton Road - SLK 8.00 to SLK 10.00 | 120,000 | | | | |
| | RRG2004 - Laverton Mount Margaret Road - SLK 0.00 to SLK 0.30 | 20,000 | | | | |
| 3120111 | ROADC - Roads to Recovery Grant | | 0 | 209,000 | | GCR - Works Completed 2019/20 - Budget Review |
| | 2019/2020 RTR Funding - Five Year Program; 100% Allocation | | | | | |
| 3120112 | ROADC - Black Spot Grant | | 417,400 | 77,333 | | Part Grant Paid in Advance - 2019/2020 |
| | RBSGC32 - Gum Creek Crossing Construction - 32.0 slk | 417,400 | | | | |
| 3120113 | ROADC - Other Grants - Roads/Streets | | 0 | 0 | | |
| 3120114 | ROADC - Other Grants - Footpaths | | 0 | 0 | | |
| 3120115 | ROADC - Other Grants - Depots | | 0 | 0 | | |
| 3120117 | ROADC - Other Grants - Remote Access Roads | | 0 | 7,881 | | |
| 3120131 | ROADC - Road Construction Mining Contribution Income | 484,770 | | 484,770 | | GST Correction on 2019/2020 Postings |
| | Mining Companies Contribution to Mt Weld Rd | | | | | |
| | | | 1,304,170 | 1,079,784 | | |
| | TOTAL TRANSPORT; CONSTRUCTION; OPERATING | 1,304,170 | 0 | 1,079,784 | 0 | |

| Shire of Laverton - Statement of Financial Activity by Function & Activity For The Period Ending 28 February 2021 | | | | | | |
|--|--|---------------------------------|-----------|-------------------|-----------|--------------------|
| GL / Job | Description | 2020/2021 Adopted Annual Budget | | 2020/2021 Actuals | | Variance - Comment |
| | | Revenue | Expense | Revenue | Expense | |
| | TRANSPORT - CONSTRUCTION | | | | | |
| | CAPITAL EXPENDITURE | | | | | |
| 4120110 | ROADC - Building; Capital | | 0 | | 0 | |
| BC329 | BC329 Electrical Upgrade; Depot; Carryover | 0 | | | 0 | |
| 4120130 | ROADC - Plant & Equipment; Capital | | 0 | | 0 | |
| 4120141 | ROADC - Sealed; Council Funded | | 0 | | 0 | |
| RC081 | Cumba Close - Asphalt Overlay | | | | 0 | |
| RC006 | Mt Weld Road - widen to 8m | | | | 0 | |
| | Includes Mining Companies Contribution - Ref: 3120131 | | | | | |
| RC088 | Wedgewood Lane - Resurface | | | | 0 | |
| RC079 | MacPherson & Duketon Upgrades | | | | 0 | |
| RC044 | Augusta Street (Main Street) Upgrade | | | | 0 | |
| 4120142 | ROADC - Gravel; Council Funded | | 0 | | 0 | |
| RC009 | Bandyia Road - Creek Crossing Stabilisation & Seal | | | | 0 | |
| RC087 | Great Central Road - Spence St Floodway Repairs | | | | 0 | |
| 4120143 | ROADC - Formed; Council Funded | | 0 | | 0 | |
| 4120147 | ROADC - Sealed; Roads to Recovery Funded | | 0 | | 0 | |
| 4120148 | ROADC - Gravel; Roads to Recovery Funded | | 0 | | 0 | |
| RTR801 | RTR801 Mt Weld/Merolial/Racecourse Rds. | | | | 0 | |
| 4120149 | ROADC - Formed; Roads to Recovery Funded | | 0 | | 0 | |
| 4120151 | ROADC - Sealed; Regional Road Group Funded | | 0 | | 0 | |
| RRG2002 | Lancefield Diversion Road - SLK 1.00 to SLK 2.00 | (183,000) | | | 0 | |
| RRG087 | RRG087 Great Central Road; Major Project; PN2113635 | | (183,000) | | (583) | |
| 4120152 | ROADC - Gravel; Regional Road Group Funded | | (420,000) | | 0 | |
| RRG2001 | Bandyia Road - SLK 22.50 to SLK 24.50 | (210,000) | | | (176,734) | |
| RRG2003 | Old Laverton Road - SLK 8.00 to SLK 10.00 | (180,000) | | | (128,419) | |
| RRG2004 | Laverton Mount Margaret Road - SLK 0.00 to SLK 0.30 | (30,000) | | | (28,977) | |
| RRG1901 | Bandyia Road - Slk 15.0 To 22.5 | | | | | |
| RRG1902 | Lancefield Diversion Road - Slk 0 To 7.58 | | | | | |
| RRG1903 | Old Laverton Road - Slk 27.0 To 37.0 | | | | | |
| RRG1904 | Laverton Mount Margaret Road - Slk 9.6 To 11.24 | | | | | |
| RRG110 | RRG110 Lancefield Diversion Road; 0.00 to 3.05slk; PN: 21114800 | | | | | |
| RRG009 | RRG009 Bandyia Road; 7.50 to 15.00slk; PN: 21114801 | | | | | |
| RRG070 | RRG070 Old Laverton Road; 6.00 to 27.00slk; PN: 21114802 | | | | | |
| RRG003 | RRG003 Laverton Mount Margaret Road; 4.20 to 9.60slk; PN: 21114808 | | | | | |

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|--|--|---------------------------------|-------------|-------------------|-----------|--------------------|
| GL / Job | Description | 2020/2021 Adopted Annual Budget | | 2020/2021 Actuals | | Variance - Comment |
| | | Revenue | Expense | Revenue | Expense | |
| 4120153 | ROADC - Formed; Regional Road Group Funded | | 0 | | 0 | |
| 4120157 | ROADC - Sealed; Black Spot Funded | | 0 | | 0 | |
| 4120158 | ROADC - Gravel; Black Spot Funded | | (626,100) | | 0 | |
| RBSGC32 | Gum Creek Crossing Construction - 32.0 slk | (626,100) | | | (150,948) | |
| RBS009 | RBS009 Bandy Road 36.5 SLK; PN: 21114615 | | | | 0 | |
| 4120159 | ROADC - Formed; Black Spot Funded | | 0 | | 0 | |
| 4120165 | ROADC - Gravel; Other Grant Funding | | 0 | | 0 | |
| RAR087 | RAR087 Great Central Road; RAAR No. 8520; PN 21100784; Carry Over | | | | 0 | |
| RAR009 | RAR009 Bandy-Mulga Queen Road; RAAR No. 8380; PN 21100782 | | | | 0 | |
| RAR070 | RAR070 Old Laverton Road; RAAR No. 8390; PN 21100783 | | | | 0 | |
| 4120171 | ROADC - Drainage | | 0 | | 0 | |
| 4120172 | ROADC - Footpaths | | (30,000) | | 0 | |
| FC060 | Hawks Place Footpath | (30,000) | | | (3,170) | |
| FC050 | FC050 Spence Street | | | | 0 | |
| 4120173 | ROADC - Infrastructure Other | | 0 | | 0 | |
| IO330 | IO330 Wash-down Bay | | | | 0 | |
| IO326 | IO326 Cemetery Carpark | | | | 0 | |
| IO329 | IO329 Depot Facility; New Electrical Connection; 4 Alderstone Street | | | | 0 | |
| 4120181 | ROADC - Transfers To Reserve | | 0 | (1,259,100) | (488,832) | |
| CAPITAL REVENUE | | | | | | |
| 5120181 | ROADC - Transfers From Reserve | 0 | | 0 | 0 | |
| TOTAL Transport - Construction | | | | | | |
| | | 0 | (1,259,100) | 0 | (488,832) | |

| Shire of Laverton - Statement of Financial Activity by Function & Activity For The Period Ending 28 February 2021 | | | | | | |
|--|--|---------------------------------|-------------|-------------------|-----------|--------------------|
| GL / Job | Description | 2020/2021 Adopted Annual Budget | | 2020/2021 Actuals | | Variance - Comment |
| | | Revenue | Expense | Revenue | Expense | |
| | TRANSPORT - MAINTENANCE | | | | | |
| | OPERATING EXPENDITURE | | | | | |
| 4120162 | ROADC - Gravel, Flood Damage | | | | | |
| RFD009 | RFD009 Bandy Road 6.90 to 37.46 SLK | 0 | 0 | 0 | 0 | |
| RFD035A | RFD035A Eristoun-Nambi Road 12.58 to 18.28 SLK | 0 | 0 | 0 | 0 | |
| RFD008A | RFD008A Eristoun Road 12.90 to 33.77 SLK | 0 | 0 | 0 | 0 | |
| RFD087A | RFD087A Great Central Road 102.10 to 156.46 SLK | 0 | 0 | 0 | 0 | |
| RFD027A | RFD027A Lake Wells Road 44.03 to 61.60 SLK | 0 | 0 | 0 | 0 | |
| RFD055A | RFD055A Prenti Downs Road 25.44 to 91.34 SLK | 0 | 0 | 0 | 0 | |
| RFD053A | RFD053A White Cliffs-Yarnama Road 11.19 to 80.77 SLK | 0 | 0 | 0 | 0 | |
| RFD087 | Great Central Road C/Over | 0 | 0 | 0 | 0 | |
| 4120163 | ROADC - Formed; Flood Damage | | | | | |
| 2120211 | ROADM - Road Maintenance; Sealed | | (416,954) | | (42,186) | |
| | Various Road Maintenance as per Program | | | | | |
| 2120212 | ROADM - Road Maintenance; Gravel | | (1,434,553) | | (81,956) | |
| | Various Road Maintenance as per Program | | | | | |
| RM987 | Gravel Resheeting (Gruyere) - Great Central Road | | | | 0 | |
| RM074 | RM074 - Laverton Bypass - Maintenance Total | | | | (1,575) | |
| | Resource Location; Water & Gravel Supply | | | | | |
| RM087 | RM087 Great Central Road Maintenance - Includes Installation of distance markers & Grid/s on Great Central Road ** | | | | (435,657) | |
| RM003 | RM003 - Laverton - Mount Margaret Road - Maintenance Total | | | | (752) | |
| RM005 | RM005 - Merolia Road - Maintenance Total | | | | (23,979) | |
| RM006 | RM006 - Mt Weld Road - Maintenance Total | | | | (21,101) | |
| RM007 | RM007 - White Cliffs Road - Maintenance Total | | | | (29,300) | |
| RM008 | RM008 - Eristoun Road - Maintenance Total | | | | (12,102) | |
| RM009 | RM009 - Bandy Road - Maintenance Total | | | | (96,686) | |
| RM010 | RM010 - Korong Road - Maintenance Total | | | | 0 | |
| RM019 | RM019 - Mt Margaret - Mt Weld - Maintenance Total | | | | (2,194) | |
| RM021 | RM021 - Neale Junction Road - Maintenance Total | | | | (11,019) | |
| RM027 | RM027 - Lake Wells Road - Maintenance Total | | | | (1,595) | |
| RM040 | RM040 - Connie Sue Road - Maintenance Total | | | | (1,334) | |
| RM042 | RM042 - Mt Margaret Cemetery Access Road - Maintenance Total | | | | 0 | |
| RM043 | RM043 - Serpentine Lakes Road - Maintenance Total | | | | 0 | |
| RM055 | RM055 - Prenti Downs Road - Maintenance Total | | | | (331) | |
| RM070 | RM070 - Old Laverton Road - Maintenance Total | | | | (26,563) | |
| | | (1,434,553) | | | | |

| Shire of Laverton - Statement of Financial Activity by Function & Activity For The Period Ending 28 February 2021 | | | | | | |
|--|--|---------------------------------|----------|-------------------|----------|--------------------|
| GL / Job | Description | 2020/2021 Adopted Annual Budget | | 2020/2021 Actuals | | Variance - Comment |
| | | Revenue | Expense | Revenue | Expense | |
| 2120213 | ROADM - Road Maintenance; Formed | | (32,000) | | (30,995) | |
| 2120214 | ROADM - Footpath Maintenance | | (8,600) | | 0 | |
| | Various Maintenance as per Program | (5,650) | | | | |
| W335 | W335 Wongatha Path | (2,950) | | | 0 | |
| 2120215 | ROADM - Drainage Works | | 0 | | 0 | |
| 2120216 | ROADM - Street Trees & Watering | | (17,500) | | 0 | |
| | Various Maintenance as per Program | 0 | | | | |
| W324 | W324 Street Tree Maint - Purchase of Plants | | | | (1,313) | |
| 2120217 | ROADM - Maintenance; Town Streets | | (39,950) | | 0 | |
| W328 | W328 Beria Road Information Bay | (13,950) | | | (13,260) | |
| W325 | Verge Maintenance | (26,000) | | | (5,198) | |
| 2120218 | ROADM - Signage - Roadworks & Safety Signage | | (5,000) | | 0 | |
| W355 | Road Signage - Roadworks & Safety Signage | (5,000) | | | (6,292) | |
| 2120234 | ROADM - Street Lighting | | (46,650) | | (24,096) | |
| 2120265 | ROADM - Road Maintenance/Operations | | (50,000) | | 0 | |
| W329 | Depot Facility; Site | (45,000) | | | (25,701) | |
| W330 | Depot Wash Down Facility | (1,600) | | | (243) | |
| W338 | Depot Fuel Facilities | (3,400) | | | (2,214) | |
| 2120286 | ROADM - Workshop/Depot Expensed Equipment | | (10,000) | | 0 | |
| | Garden Shed & Concrete Pad | | | | | |
| | Works Depot water boiling unit | | | | | |
| 2120287 | ROADM - Other Expenses | | (10,000) | | 0 | |
| | OHS - PPE | | | | | |
| 2120288 | ROADM - Depot Building Operations | (10,000) | | | | |
| BO002 | BO002 Depot Workshop | (28,350) | | | (23,955) | |
| BO003 | BO003 Depot Machinery Shed | (7,700) | | | (1,291) | |
| BO004 | BO004 Depot Foreman's Office | (18,900) | | | (9,588) | |
| BO005 | BO005 Depot Vehicle Garage | (3,200) | | | (688) | |

| Shire of Laverton - Statement of Financial Activity by Function & Activity For The Period Ending 28 February 2021 | | | | | | |
|--|--|---------------------------------|--------------------|-------------------|--------------------|----------------------------|
| GL / Job | Description | 2020/2021 Adopted Annual Budget | | 2020/2021 Actuals | | Variance - Comment |
| | | Revenue | Expense | Revenue | Expense | |
| 2120289 | ROADM - Depot Building Maintenance | | (57,000) | | (0) | |
| BM002 | BM002 Depot Workshop Includes new gates/doors | (5,400) | | | (17,737) | |
| BM003 | BM003 Depot Machinery Shed | (30,000) | | | | |
| BM004 | BM004 Depot Foreman's Office | (4,400) | | | (350) | New Roller Doors Installed |
| BM005 | BM005 Depot Vehicle Garage | (3,900) | | | (637) | |
| BM338 | BM338 Depot Facility, Fence/Gate | (3,300) | | | (552) | |
| 2120292 | ROADM - Depreciation - Roads, Bridges & Depots | (10,000) | | | 0 | |
| 2120298 | ROADM - Staff Housing Costs Allocated | | (1,748,800) | | (1,342,989) | |
| 2120299 | ROADM - Administration Allocated | | (3,283) | | (3,076) | |
| | | | (13,536) | | (8,462) | |
| | | | (3,951,976) | | (2,306,966) | |
| OPERATING INCOME | | | | | | |
| 3120200 | ROADM - Street Lighting Subsidy | | | | | |
| 3120201 | ROADM - Road Contribution Income | 0 | | 0 | 0 | |
| | Gruyere Mines - Annual Contribution as per Agreement | 61,000 | | | 0 | |
| | Gruyere Mines - GCR Resheet - Job # RM987 | | | | | |
| 3120210 | ROADM - Direct Road Grant (MRWA) | | | 180,000 | | |
| 3120130 | ROADC - Other Grants - Flood Damage | | | 917,000 | | |
| | Balance of WANDRRA AGRN793; 2018 Floods | | | | 214,010 | |
| | Note: All expenditure incurred 2019/2020 | | | | 917,115 | |
| 3120220 | ROADM - Sale of Scrap | | | 0 | 0 | |
| 3120235 | ROADM - Other Income | | | 0 | 0 | |
| | | | | 1,158,000 | 1,131,125 | |
| TOTAL Transport - Maintenance | | 1,158,000 | (3,951,976) | 1,131,125 | (2,306,966) | |

| Shire of Laverton - Statement of Financial Activity by Function & Activity For The Period Ending 28 February 2021 | | | | | | |
|--|--|---------------------------------|------------------|-------------------|-----------------|--------------------|
| GL / Job | Description | 2020/2021 Adopted Annual Budget | | 2020/2021 Actuals | | Variance - Comment |
| | | Revenue | Expense | Revenue | Expense | |
| TRANSPORT - ROAD PLANT PURCHASES | | | | | | |
| OPERATING EXPENDITURE | | | | | | |
| 2120391 | PLANT - Loss on Disposal of Assets | | | | (12,945) | |
| 2120386 | PLANT - Expensed Minor Asset Purchases | | (63,000) | | (63,000) | |
| | New Hino Truck fitout | | | 12,000 | (11,420) | |
| | - Tool box \$2,400 | | | | | |
| | - Air compressor \$2,000 | | | | | |
| | - Air hose reel \$1,600 | | | | | |
| | - Grease hose reel \$1,600 | | | | | |
| | - Fuel Hose and reel \$2,200 | | | | | |
| | - AdBlue Storage/dispenser kit 125ltr \$2,200 | | | | | |
| | Mechanic's Vehicle - tool trays (for lockable canopy) \$3,200 | | | 3,200 | | |
| | 1 x Aussie pump (Depot water pressure - wash down bay) \$2,500 | | | 2,500 | | |
| | Town crew | | | 2,400 | | |
| | Small plant requirements | | | 10,000 | | |
| | - Brush cutters, drills, and pumps etc. - \$10,000 | | | 10,000 | | |
| | Workshop expendable tools, sundry items (cleaners etc.) - \$10,000 | | | 15,000 | | |
| | General Depot & Parks expendable tools & consumables - \$15,000 | | | 8,000 | | |
| | 1 x new metro counter (Inc. road tube, batteries, etc.) - \$8,000 | | | | | |
| | | | | | (24,365) | |
| OPERATING REVENUE | | | | | | |
| 3120380 | PLANT - Other Income | 0 | | 0 | | |
| 3120390 | PLANT - Profit on Disposal of Assets | 0 | | 0 | | |
| | | 0 | | 0 | | |
| TOTAL Transport - Road Plant Purchases | | 0 | (126,100) | 0 | (24,365) | |

| Shire of Laverton - Statement of Financial Activity by Function & Activity For The Period Ending 28 February 2021 | | | | | | |
|--|--|---------------------------------|-----------|-------------------|-----------|---------------------------------------|
| GL / Job | Description | 2020/2021 Adopted Annual Budget | | 2020/2021 Actuals | | Variance - Comment |
| | | Revenue | Expense | Revenue | Expense | |
| TRANSPORT - ROAD PLANT PURCHASES | | | | | | |
| CAPITAL EXPENDITURE | | | | | | |
| 4120330 | PLANT - Plant & Equipment; Capital | | | | | |
| PE601 | Construction Grader (currently P303 - JD) | | (542,200) | | 0 | |
| PE703 | Skid Steer Loader - Bobcat (currently P382) Includes Chain Trencher & Rock Bucket | (435,000) | | | 0 | |
| PE603 | Light Truck - Road Crew (currently P336 - Fuso Canter) | (107,200) | | | (121,881) | New Skid Steer & Attachments Received |
| PE604 | Tray Back Utility - Mechanic (currently P337 - Ford Ranger) | | | | | |
| PE605 | Heavy Duty Hoist | | | | | |
| PE606 | Maintenance Grader Generator | | | | | |
| PE607 | Toyota Hilux 4x4 Tray Back Utility - Shire Depot | | | | | |
| PE506 | P506 Nissan Patrol T/Back; 158 LA (P335 Trade) | | | | | |
| PE507 | P507 Nissan Navara Ute; KBC 031H (P338 Trade) | | | | | |
| 4120381 | PLANT - Transfers To Reserve | | 0 | | 0 | |
| | | | (542,200) | | (121,881) | |
| CAPITAL REVENUE | | | | | | |
| 5120350 | PLANT - Proceeds on Disposal of Assets | | | | | |
| | P303 - JD Construction Grader | 70,000 | | 100,000 | 37,000 | |
| | P382 - Skid Steer Loader | 30,000 | | | | |
| | P336 - Fuso Canter Truck | | | | | |
| | P337 - Ford Ranger Tray Back Utility | | | | | |
| | P335 Nissan Patrol T/Back; 158 LA (P505 Purchase) | | | | | |
| | P338 Nissan Navara Ute; KBC 031H (P506 Purchase) | | | | | |
| 5120351 | PLANT - Realisation on Disposal of Assets | | | (100,000) | (37,000) | |
| 5120381 | PLANT - Transfers from Reserve | | | 40,210 | 0 | |
| | | | | 40,210 | 0 | |
| TOTAL Transport - Road Plant Purchases | | | | 40,210 | (542,200) | 0 |
| | | | | | | (121,881) |

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|--|--|---------------------------------|----------------|-------------------|----------------|---|
| GL / Job | Description | 2020/2021 Adopted Annual Budget | | 2020/2021 Actuals | | Variance - Comment |
| | | Revenue | Expense | Revenue | Expense | |
| TRANSPORT - AERODROMES | | | | | | |
| OPERATING EXPENDITURE | | | | | | |
| 2120400 | AERO - Employee Costs - Wages; Salaries; Superannuation | | 0 | | 0 | |
| 2120402 | AERO - Employee Costs - Allowances; WC & FBT | | 0 | | 0 | |
| 2120404 | AERO - Employee Costs - Training & Development; Conferences | | 0 | | (14,750) | |
| 2120406 | AERO - Employee Costs - Other | | 0 | | 0 | |
| 2120441 | AERO - Subscriptions & Memberships | | (1,500) | | (2,087) | |
| 2120452 | AERO - Consultants | | (15,000) | | (4,590) | |
| | Consultant to prepare report & plan/topographical - Laverton Airport | | | | | |
| | ATI & ETI Inspections & Improvements | | | | | |
| 2120458 | AERO - Collection Costs; Landing Fees | | (15,000) | | (8,674) | |
| 2120460 | AERO - Refuelling Facility | | (200,000) | | (123,748) | |
| 2120465 | AERO - Airstrip & Grounds Maintenance/Operations | | (114,200) | | 0 | |
| W320 | W320 Airport Terminal | (32,500) | | | (32,117) | |
| W339 | W339 Airport Runway | (52,000) | | | (32,592) | |
| W340 | W340 Airport Fuel Facilities | (29,700) | | | (18,368) | |
| 2120488 | AERO - Building Operations | | (30,600) | | 0 | |
| BO039 | BO039 Airport Terminal Building | (12,100) | | | (4,366) | |
| BO040 | BO040 Airport Toilet Facilities | (18,500) | | | (15,345) | |
| 2120489 | AERO - Building Maintenance | (4,400) | (9,700) | | 0 | |
| BM039 | BM039 Airport Terminal Building | (5,300) | | | (14,826) | Includes 2 new Gate Motors & New Fence |
| BM040 | BM040 Airport Toilet Facilities | | | | 0 | |
| 2120492 | AERO - Depreciation | | (134,200) | | (100,784) | |
| 2120498 | AERO - Staff Housing Costs Allocated | | (3,283) | | (3,076) | |
| 2120499 | AERO - Administration Allocated | | (13,536) | | (8,462) | |
| | | | (537,019) | | (383,785) | |
| OPERATING REVENUE | | | | | | |
| 3120400 | AERO - Contributions & Donations | | | 150,000 | 0 | |
| | Contribution to Runway Nodes Project | 150,000 | | | | |
| 3120410 | AERO - Grants | | | 150,000 | 17,619 | RADS Grant Unsuccessful - Project Deferred GST Correction - RAUP Grant - 2019/2020 |
| | Grant - Runway Nodes Project | | | | | RADS Grant Unsuccessful - Project Deferred |
| 3120420 | AERO - Airport Landing Fees & Charges | | | 200,000 | 135,617 | |
| 3120430 | AERO - Sale of Aviation Fuel | | | 200,000 | 111,686 | Accounts Pending |
| | | | | 700,000 | 264,922 | |
| TOTAL Transport - Aerodromes | | | 700,000 | (537,019) | 264,922 | (383,785) |

| Shire of Laverton - Statement of Financial Activity by Function & Activity For The Period Ending 28 February 2021 | | | | | | |
|--|---|---------------------------------|-----------|-------------------|----------|--|
| GL / Job | Description | 2020/2021 Adopted Annual Budget | | 2020/2021 Actuals | | Variance - Comment |
| | | Revenue | Expense | Revenue | Expense | |
| | TRANSPORT - AERODROMES | | | | | |
| | CAPITAL EXPENDITURE | | | | | |
| 4120430 | AERO - Plant & Equipment; Capital | | 0 | | 0 | |
| PE508 | P508 Runway Sweeper | | | | 0 | |
| 4120480 | AERO - Infrastructure Other | | (300,000) | | 0 | |
| IO951 | Airport Runway Turning Nodes | (300,000) | | | | |
| IO901 | Airport Apron Expansion & Additional Taxi-Way | 0 | | | | |
| 4120481 | AERO - Transfer to Reserves | | (14,000) | | (13,340) | RADS Grant Unsuccessful - Project Deferred |
| | Airport "Surplus" Operating Transfer | | | | 0 | |
| | Airport - Provision for Future Expansion | | | | | |
| | | | (314,000) | | (13,340) | |
| | CAPITAL REVENUE | | | | | |
| 5120481 | AERO - Transfers From Reserve | | 0 | | 0 | |
| | | | 0 | | 0 | |
| | TOTAL Transport - Aerodromes | | 0 | (314,000) | 0 | (13,340) |

| Shire of Laverton - Statement of Financial Activity by Function & Activity For The Period Ending 28 February 2021 | | | | | | |
|--|--|---------------------------------|--------------------|-------------------|--------------------|--------------------|
| GL / Job | Description | 2020/2021 Adopted Annual Budget | | 2020/2021 Actuals | | Variance - Comment |
| | | Revenue | Expense | Revenue | Expense | |
| TRANSPORT - TRAFFIC CONTROL (VEHICLE LICENSING) | | | | | | |
| OPERATING EXPENDITURE | | | | | | |
| 2120500 | LICENSING - Employee Costs - Wages, Salaries, Superannuation | | (66,031) | | (46,472) | |
| 2120502 | LICENSING - Employee Costs - Allowances; WC & FBT | | 0 | | 0 | |
| 2120504 | LICENSING - Employee Costs - Training & Development | | (5,000) | | 0 | |
| 2120506 | LICENSING - Employee Costs - Other | | 0 | | 0 | |
| 2120598 | LICENSING - Staff Housing Costs Allocated | | (3,283) | | (3,076) | |
| 2120599 | LICENSING - Administration Allocated | | (21,751) | | (13,597) | |
| | | | (96,065) | | (63,145) | |
| OPERATING REVENUE | | | | | | |
| 3120501 | LICENSING - Reimbursements | 5,000 | | 0 | | |
| 3120502 | LICENSING - Transport Licensing Commission | 10,000 | | 3,240 | | |
| 3120535 | LICENSING - Other Income Relating to Licensing | 0 | | 36 | | |
| | | 15,000 | | 3,275 | | |
| | TOTAL Transport - Licensing | 15,000 | (96,065) | 3,275 | (63,145) | |
| TRANSPORT - TRAFFIC CONTROL (VEHICLE LICENSING) | | | | | | |
| CAPITAL EXPENDITURE | | | | | | |
| 4120581 | LICENSING - Transfer to Reserves | | 0 | | 0 | |
| | | | 0 | | 0 | |
| CAPITAL REVENUE | | | | | | |
| 5120581 | LICENSING - Transfers From Reserve | 0 | | 0 | | |
| | | 0 | | 0 | | |
| | TOTAL Transport - Licensing | 0 | 0 | 0 | 0 | |
| | TOTAL TRANSPORT | 3,217,380 | (6,826,460) | 2,479,106 | (3,402,315) | |

| Shire of Laverton - Statement of Financial Activity by Function & Activity For The Period Ending 28 February 2021 | | | | | | |
|--|---|---------------------------------|------------------|-------------------|-----------------|--------------------|
| GL / Job | Description | 2020/2021 Adopted Annual Budget | | 2020/2021 Actuals | | Variance - Comment |
| | | Revenue | Expense | Revenue | Expense | |
| ECONOMIC SERVICES - ECONOMIC DEVELOPMENT | | | | | | |
| OPERATING EXPENDITURE | | | | | | |
| 2130100 | ECON DEV - Employee Costs - Wages; Salaries; Superannuation | | 0 | | 0 | |
| 2130102 | ECON DEV - Employee Costs - Allowances; WC & FBT | | 0 | | 0 | |
| 2130104 | ECON DEV - Employee Costs - Training & Development; Conferences | | 0 | | 0 | |
| 2130106 | ECON DEV - Employee Costs - Other | | 0 | | 0 | |
| 2130110 | ECON DEV - Motor Vehicle Expenses | | 0 | | 0 | |
| 2130115 | ECON DEV - Printing & Stationery | | 0 | | 0 | |
| 2130130 | ECON DEV - Insurance | | 0 | | 0 | |
| 2130140 | ECON DEV - Advertising & Promotions | | 0 | | 0 | |
| 2130152 | ECON DEV - Consultants | | (10,000) | | 0 | |
| | Consultants; Economic Development - Water Tower Risk Analysis | | | (10,000) | | |
| | Consultants; Laverton Shire Website - See Sch. 14 | | | | | |
| 2130170 | ECON DEV - Loan Interest Repayments | | (13,000) | | (5,452) | |
| | Loan Interest & Fees - Loan #80 - Main Street Underground Power | | | | | |
| 2130186 | ECON DEV - Expensed Minor Asset Purchases | | 0 | | 0 | |
| 2130187 | ECON DEV - Other Expenses | | (1,000) | | 0 | |
| | Community Loan Scheme | | | | | |
| ED001 | Council Land Development | | | | (520) | New Job Created |
| 2130188 | ECON DEV - Building Operations | | (12,800) | | (3,175) | |
| BO035 | BO035 Centrelink Building; Operations | | | | 0 | |
| 2130189 | ECON DEV - Building Maintenance | | (10,100) | | 0 | |
| BM035 | BM035 Centrelink Building; Maintenance | | | | (1,639) | |
| 2130192 | ECON DEV - Depreciation | | (141,500) | | (28,911) | |
| 2130198 | ECON DEV - Staff Housing Costs Allocated | | (3,283) | | (3,076) | |
| 2130199 | ECON DEV - Administration Allocated | | (13,536) | | (8,462) | |
| | | | (205,219) | | (51,234) | |
| OPERATING REVENUE | | | | | | |
| 3130101 | ECON DEV - Reimbursements | 0 | | 0 | | |
| 3130110 | ECON DEV - Grants | 0 | | 0 | | |
| 3130145 | ECON DEV - Other Income | 40,000 | | 26,667 | | |
| | Commercial Properties | | | | | |
| | | 40,000 | | 26,667 | | |
| TOTAL Economic Services - Community Development | | 40,000 | (205,219) | 26,667 | (51,234) | |

| Shire of Laverton - Statement of Financial Activity by Function & Activity | | | | | | |
|--|---|---------------------------------|---------------|-------------------|----------|---------------------|
| For The Period Ending 28 February 2021 | | | | | | |
| GL / Job | Description | 2020/2021 Adopted Annual Budget | | 2020/2021 Actuals | | Variance - Comment |
| | | Revenue | Expense | Revenue | Expense | |
| ECONOMIC SERVICES - ECONOMIC DEVELOPMENT | | | | | | |
| CAPITAL EXPENDITURE | | | | | | |
| 4130109 | ECON DEV - Land; Capital Purchase of surplus ALT land for redevelopment | | 0 | | 0 | |
| 4130110 | ECON DEV - Building; Capital | | 0 | | 0 | |
| 4130180 | ECON DEV - Infrastructure Other | | (75,000) | | 0 | |
| IO310 | IO310 Elevated Water Tank/Tower; Lookout; Carryover | (75,000) | | | 0 | |
| 4130181 | ECON DEV - Transfer to Reserves | | 0 | | 0 | |
| 4130182 | ECON DEV - Loan Principal Repayments Loan 80; Main Street Project | | (79,089) | | (39,155) | |
| | | | (154,089) | | (39,155) | |
| CAPITAL REVENUE | | | | | | |
| 5130150 | ECON DEV - Proceeds on Disposal of Assets | | | 0 | | New Account Created |
| 5130151 | ECON DEV - Realisation on Disposal of Assets | | 0 | | 0 | |
| 5130155 | ECON DEV - New Loan Borrowings | | 0 | | 0 | |
| 5130181 | ECON DEV - Transfer from Reserves | | 75,000 | | 0 | |
| | | | 75,000 | | 0 | |
| TOTAL Economic Services - Community Development | | | 75,000 | (154,089) | 0 | (39,155) |

| Shire of Laverton - Statement of Financial Activity by Function & Activity For The Period Ending 28 February 2021 | | | | | | |
|--|--|---------------------------------|-----------|-------------------|-----------|------------------------------------|
| GL / Job | Description | 2020/2021 Adopted Annual Budget | | 2020/2021 Actuals | | Variance - Comment |
| | | Revenue | Expense | Revenue | Expense | |
| | ECONOMIC SERVICES - TOURISM & AREA PROMOTION | | | | | |
| | OPERATING EXPENDITURE | | | | | |
| 2130200 | TOURISM - Employee Costs - Wages; Salaries; Superannuation | | 0 | | 0 | |
| 2130202 | TOURISM - Employee Costs - Allowances; WC & FBT | | 0 | | 0 | |
| 2130204 | TOURISM - Employee Costs - Training & Development; Conferences | | 0 | | 0 | |
| 2130206 | TOURISM - Employee Costs - Other | | 0 | | 0 | |
| 2130211 | TOURISM - Visitor Centre Contribution | | 0 | | 0 | |
| 2130215 | TOURISM - Printing & Stationery | | (4,000) | | (1,678) | |
| 2130216 | TOURISM - Postage & Freight | | (500) | | 0 | |
| 2130240 | TOURISM - Advertising & Area Promotion | | (63,330) | | (14,678) | |
| | Includes 1 Man, 1 Bike Concept | | | (10,000) | | |
| | Other Print Media | | | (53,330) | | |
| 2130241 | TOURISM - Subscriptions & Memberships | | (26,000) | | (25,000) | Annual OHDC Membership Paid |
| 2130242 | TOURISM - Festivals & Events | | (17,260) | | 0 | |
| | Laverton Celebrations | | | | | |
| V600 | V600 Anzac Day | | | (3,350) | | |
| V601 | V601 Australia Day | | | (1,890) | | |
| V602 | V602 Christmas Street Party | | | (1,520) | | Includes Grant Funding Expenditure |
| V603 | V603 Clean Up Australia Day | | | (1,200) | | |
| V604 | V604 Laverfest Markets | | | 0 | | |
| V605 | V605 Laverfest Ball | | | 0 | | |
| V606 | V606 Laverton Races | | | (2,000) | | |
| V607 | V607 NAIDOC Week | | | (1,000) | | |
| V608 | V608 Remembrance Day | | | (300) | | |
| V609 | V609 Other Festivals & Events | | | (6,000) | | |
| 2130252 | TOURISM - Consultants | | (14,000) | | 0 | |
| | Community Engagement - Tourism Plan | | | (6,000) | | |
| | Consultation & Implementation - Trails Plan | | | (8,000) | | |
| 2130286 | TOURISM - Expensed Minor Asset Purchases | | (5,000) | | 0 | |
| 2130288 | TOURISM - Sundry Maintenance/Operations | | 0 | | (64) | |
| 2130287 | TOURISM - Other Expenses | | 0 | | 0 | |
| 2130298 | TOURISM - Staff Housing Costs Allocated | | (6,567) | | (6,152) | |
| 2130299 | TOURISM - Administration Allocated | | (49,344) | | (30,847) | |
| | | | (186,001) | | (106,689) | |

| Shire of Laverton - Statement of Financial Activity by Function & Activity | | | | | | |
|--|---|---------------------------------|-----------|-------------------|-----------|---|
| For The Period Ending 28 February 2021 | | | | | | |
| GL / Job | Description | 2020/2021 Adopted Annual Budget | | 2020/2021 Actuals | | Variance - Comment |
| | | Revenue | Expense | Revenue | Expense | |
| OPERATING REVENUE | | | | | | |
| 3130201 | TOURISM - Reimbursements | 0 | | 3,263 | | |
| 3130210 | TOURISM - Grants | 114,000 | | 20,971 | | Wilurarra Creative Band Visit to Laverton Australia Day Funding Received |
| | Consultants | | 14,000 | | | |
| | Entry Statements | | 100,000 | | | |
| 3130235 | TOURISM - Other Income Relating to Tourism & Area Promotion | 0 | | 1,000 | | \$103,569 funded through LRCI |
| | Ticket Sales - Laverfest Ball | | | | | |
| | Contributions/Sponsorship - Laverfest Markets | | | | | |
| | | 114,000 | | 25,234 | | |
| | | | | | | |
| | | 114,000 | (186,001) | 25,234 | (106,689) | |
| TOTAL Economic Services - Tourism & Area Promotion | | | | | | |
| ECONOMIC SERVICES - TOURISM & AREA PROMOTION | | | | | | |
| CAPITAL EXPENDITURE | | | | | | |
| 4130280 | TOURISM - Infrastructure Other | | (100,000) | | 0 | |
| IO403 | Entry Statement Infrastructure & Garden - Bertia Drive | | | | (18,739) | \$103,569 funded through LRCI |
| 4130281 | TOURISM - Transfers to Reserve | | 0 | | 0 | |
| | | | (100,000) | | (18,739) | |
| | | | | | | |
| CAPITAL REVENUE | | | | | | |
| 5130281 | TOURISM - Transfer From Reserve | 0 | | 0 | | |
| | | 0 | 0 | 0 | 0 | |
| | | 0 | 0 | 0 | 0 | |
| | | 0 | (100,000) | 0 | (18,739) | |
| TOTAL Economic Services - Tourism & Area Promotion | | | | | | |

| Shire of Laverton - Statement of Financial Activity by Function & Activity For The Period Ending 28 February 2021 | | | | | | |
|--|---|---------------------------------|-----------|-------------------|----------|---|
| GL / Job | Description | 2020/2021 Adopted Annual Budget | | 2020/2021 Actuals | | Variance - Comment |
| | | Revenue | Expense | Revenue | Expense | |
| | ECONOMIC SERVICES - HERITAGE DEVELOPMENT & MAINTENANCE | | | | | |
| | OPERATING EXPENDITURE | | | | | |
| 2130300 | HERITAGE - Employee Costs - Wages; Salaries; Superannuation | | (10,720) | | (7,776) | |
| 2130302 | HERITAGE - Employee Costs - Allowances; WC & FBT | | (550) | | (509) | |
| 2130304 | HERITAGE - Employee Costs - Training & Development; Conferences | | 0 | | 0 | |
| 2130306 | HERITAGE - Employee Costs - Other | | 0 | | 0 | |
| 2130340 | HERITAGE - Advertising & Promotion | | 0 | | 0 | |
| 2130341 | HERITAGE - Subscriptions & Memberships | | (275) | | 0 | |
| 2130352 | HERITAGE - Consultants | | 0 | | 0 | |
| 2130365 | HERITAGE - Maintenance/Operations | | (27,900) | | 0 | |
| W331 | W331 Windarra Heritage Trail | | | | 0 | |
| W332 | W332 Golden Quest Discovery Trail | | | | 0 | |
| W333 | W333 History Walk | | | | 0 | |
| 2130386 | HERITAGE - Expensed Minor Asset Purchases | | (20,000) | | 0 | |
| | Laverton History Book | | | | | |
| | Heritage Collection | | | | | |
| 2130387 | HERITAGE - Other Expenses | | 0 | | 0 | |
| 2130388 | HERITAGE - Building Operations | | (27,700) | | (0) | |
| BO044 | BO044 Old Police Complex | | | | (7,305) | |
| BO041 | BO041 Old Court House (currently Men's Shed) | | | | (1,614) | |
| BO043 | BO043 Coach House | | | | (19,369) | Includes Sewerage Repairs - Budget Review |
| BO042 | BO042 Mt Morgan Municipal Chambers | | | | (1,108) | |
| BO045 | Old Gaol; Museum; 14 Eristoun Street - Operating | | | | (220) | |
| 2130389 | HERITAGE - Building Maintenance | | (14,700) | | 0 | |
| BM044 | BM044 Old Police Complex | | | | (195) | |
| BM041 | BM041 Old Court House (currently Men's Shed) | | | | (120) | |
| BM043 | BM043 Coach House | | | | (719) | |
| BM042 | BM042 Mt Morgan Municipal Chambers | | | | 0 | |
| BM045 | Old Gaol; Museum; 14 Eristoun Street - Maintenance | | | | 0 | |
| 2130392 | HERITAGE - Depreciation | | (6,000) | | (11,743) | |
| 2130398 | HERITAGE - Staff Housing Costs Allocated | | (3,283) | | (3,076) | |
| 2130399 | HERITAGE - Administration Allocated | | (13,536) | | (8,462) | |
| | | | (124,664) | | (62,216) | |

| Shire of Laverton - Statement of Financial Activity by Function & Activity | | | | | | |
|--|--|---------------------------------|------------------|-------------------|------------------|---|
| For The Period Ending 28 February 2021 | | | | | | |
| GL / Job | Description | 2020/2021 Adopted Annual Budget | | 2020/2021 Actuals | | Variance - Comment |
| | | Revenue | Expense | Revenue | Expense | |
| OPERATING REVENUE | | | | | | |
| 3130310 | HERITAGE - Grants | 168,000 | | 0 | | |
| | Coach House Remedial Works | 108,000 | | | | Funded under LRCI \$100,000 |
| | Coach House Solar Project | 40,000 | | | | Budget Review |
| | Grants for Proposed Works - Old Police Station | 20,000 | | | | Budget Review |
| 3130335 | HERITAGE - Other Income | 0 | | 608 | | |
| | Insurance Claim; Old Police Complex; Offsets GL: BC044 | 168,000 | | 608 | | |
| | TOTAL HERITAGE & DEVELOPMENT; OPERATING | 168,000 | (124,664) | 608 | (62,216) | |
| ECONOMIC SERVICES - HERITAGE DEVELOPMENT & MAINTENANCE | | | | | | |
| CAPITAL EXPENDITURE | | | | | | |
| 4130310 | HERITAGE - Building; Capital | | (180,000) | | 0 | |
| BC043 | BC043 Coach House Restoration; Carryover | | | | (213,778) | \$100,000 funded by LRCI |
| BC044 | BC044 Old Police Station; Restoration Works; | (150,000) | | | 0 | Quote Being sourced to complete works. Not awaiting grant funding. Adjustment at Budget Review. |
| BC045 | Old Court House Building Upgrade | 0 | | | 0 | |
| BC191 | Heritage Buildings Improvements | 0 | | | 0 | |
| 4130320 | HERITAGE - Furniture & Fittings; Capital | | 0 | | 0 | |
| 4130380 | HERITAGE - Infrastructure Other | | (80,000) | | 0 | |
| IO407 | Coach House Solar Project | (80,000) | | | 0 | Budget Review |
| 4130381 | HERITAGE - Transfers to Reserve | | 0 | | 0 | |
| | | | (260,000) | | (213,778) | |
| CAPITAL REVENUE | | | | | | |
| 5130381 | HERITAGE - Transfer From Reserve | 0 | | 0 | | |
| | | 0 | | 0 | | |
| | TOTAL HERITAGE & DEVELOPMENT; CAPITAL | 0 | (260,000) | 0 | (213,778) | |

| Shire of Laverton - Statement of Financial Activity by Function & Activity For The Period Ending 28 February 2021 | | | | | | |
|--|---|---------------------------------|-----------|-------------------|-----------|--------------------|
| GL / Job | Description | 2020/2021 Adopted Annual Budget | | 2020/2021 Actuals | | Variance - Comment |
| | | Revenue | Expense | Revenue | Expense | |
| ECONOMIC SERVICES - THE GREAT BEYOND VISITOR CENTRE | | | | | | |
| OPERATING EXPENDITURE | | | | | | |
| 2130400 | GREAT BEYOND - Employee Costs - Wages; Salaries; Superannuation | | (280,732) | | (165,901) | |
| 2130402 | GREAT BEYOND - Employee Costs - Allowances; WC & FBT Allowances | | (9,000) | | (8,326) | |
| | WC Insurance Premiums | | | | | |
| 2130404 | GREAT BEYOND - Employee Costs - Training & Development; Conferences | | (1,000) | | (500) | |
| 2130406 | GREAT BEYOND - Employee Costs - Other | | (1,200) | | (227) | |
| 2130415 | GREAT BEYOND - Printing & Stationery | | (500) | | (959) | |
| 2130422 | GREAT BEYOND - Security | | (8,000) | | 0 | |
| 2130439 | GREAT BEYOND - Voucher Redemption | | (50) | | (1,251) | |
| 2130440 | GREAT BEYOND - Advertising & Promotion | | (10,525) | | (2,516) | |
| 2130441 | GREAT BEYOND - Subscriptions & Memberships | | (1,650) | | (1,207) | |
| 2130452 | GREAT BEYOND - Consultants | | 0 | | 0 | |
| 2130465 | GREAT BEYOND - Maintenance/Operations | | 0 | | 0 | |
| | W307 Gardens & Surrounds - Sch. 11 | | | | | |
| 2130470 | GREAT BEYOND - Loan Interest Repayments | | (16,000) | | (1,047) | |
| | New Loan - 1 Repayment Only | | | | | |
| 2130485 | GREAT BEYOND - Expensed Minor Asset Purchases | | (2,400) | | 0 | |
| | I-Pads | | | | | |
| 2130486 | GREAT BEYOND - Cafe Consumables | | (40,000) | | (30,697) | |
| | Café Costs; Purchase of coffee, milk, general supplies for resale | | | | | |
| 2130487 | GREAT BEYOND - Other Expenses | | (40,000) | | (31,788) | |
| | Souvenirs; Gift Shop | | | | | |
| | Gold Rush Tours | | | | | |
| | Merchandise; Gift Shop | | | | | |
| | GB Books; CDs & Videos | | | | | |
| | GB T-Shirts & Clothing | | | | | |
| | GB Signage | | | | | |
| | GB Maps & Map Books | | | | | |

| Shire of Laverton - Statement of Financial Activity by Function & Activity For The Period Ending 28 February 2021 | | | | | | |
|--|---|---------------------------------|------------------|-------------------|------------------|--|
| GL / Job | Description | 2020/2021 Adopted Annual Budget | | 2020/2021 Actuals | | Variance - Comment |
| | | Revenue | Expense | Revenue | Expense | |
| 2130488 | GREAT BEYOND - Building Operations | | (29,350) | 0 | | |
| BO006 | BO006 Visitor Centre & Exhibition Hall | (20,000) | | | (9,001) | |
| BO007 | BO007 Great Beyond Toilets | (9,350) | | | (338) | |
| 2130489 | GREAT BEYOND - Building Maintenance | | (14,300) | 0 | | |
| BM006 | BM006 Visitor Centre & Exhibition Hall | (11,100) | | | (14,793) | Costs Associated with Temporary Facility |
| BM007 | BM007 Great Beyond Toilets | (3,200) | | | 0 | |
| 2130492 | GREAT BEYOND - Depreciation | | (15,500) | | (17,859) | |
| 2130498 | GREAT BEYOND - Staff Housing Costs Allocated | | (11,615) | | (10,881) | |
| 2130499 | GREAT BEYOND - Administration Allocated | | (24,791) | | (15,498) | |
| | | | (506,613) | | (312,791) | |
| OPERATING REVENUE | | | | | | |
| 3130400 | GREAT BEYOND - Contributions & Donations | 0 | | 0 | | |
| 3130410 | GREAT BEYOND - Grants | 1,293,955 | | 750,000 | | Stage 2 Claimed |
| | Great Beyond; Stage 2 Expansion; Offset by Job: BC026 ex DPIRD Note - Includes \$293,955 Balance of Advance from DPIRD - 2019/2020 | 1,293,955 | | | | |
| | Hall of Fame Screens & Audio Equipment; Carryover | | | | | |
| 3130420 | GREAT BEYOND - Fees & Charges | 1,000 | | 80 | | |
| | Hall of Fame Entrance Fees | | | | | |
| 3130435 | GREAT BEYOND - Other Income | 1,000 | | 853 | | |
| 3130437 | GREAT BEYOND - Cafe Sales - GST Inc. | 40,000 | | 58,202 | | Budget Review |
| 3130438 | GREAT BEYOND - Cafe Sales - GST Free | 1,000 | | 916 | | |
| 3130439 | GREAT BEYOND - Merchandise Sales | 28,000 | | 35,015 | | Budget Review |
| 3130441 | GREAT BEYOND - Gold Rush Tours | 12,000 | | 12,158 | | |
| 3130442 | Great Beyond Suspense | 0 | | 0 | | |
| 3130443 | GREAT BEYOND - Voucher Sales | 200 | | 2,443 | | |
| | | 1,377,155 | | 859,666 | | |
| TOTAL Economic Services - Great Beyond | | 1,377,155 | (506,613) | 859,666 | (312,791) | |

| Shire of Laverton - Statement of Financial Activity by Function & Activity For The Period Ending 28 February 2021 | | | | | | |
|--|---|---------------------------------|--------------------|-------------------|------------------|---|
| GL / Job | Description | 2020/2021 Adopted Annual Budget | | 2020/2021 Actuals | | Variance - Comment |
| | | Revenue | Expense | Revenue | Expense | |
| ECONOMIC SERVICES - THE GREAT BEYOND VISITOR CENTRE | | | | | | |
| CAPITAL EXPENDITURE | | | | | | |
| 4130410 | GREAT BEYOND - Building; Capital | | (2,600,000) | | | |
| BC026 | Great Beyond Expansion | | | | 0 | |
| BC006 | BC006 Great Beyond; Stage 2 Expansion; Offset by GL: 3130410 | (2,600,000) | | | (201,323) | Work Commenced - Refer Council Item 22/10 |
| BC016 | Great Beyond Visitors Centre Lighting & Building Improvements | | | | 0 | Refer to Budget Review for Comments |
| 4130420 | GREAT BEYOND - Furniture & Fittings; Capital | | 0 | | 0 | |
| FF006 | FF006 Furnishings, Fixtures & Fittings - Explorers Hall Of Fame | 0 | | | 0 | |
| 4130481 | GREAT BEYOND - Transfers to Reserve | | (58,070) | | 0 | |
| 4130482 | GREAT BEYOND - Loan Principal Repayments | | | | 0 | |
| | New Loan - 1 Repayment Only | | (2,658,070) | | (201,323) | |
| CAPITAL REVENUE | | | | | | |
| 5130455 | GREAT BEYOND - New Loan Borrowings | 1,300,000 | | 1,300,000 | | Loan Funded - 20 November 2020 |
| | New Loan - Great Beyond; Stage 2 Expansion | | | | | |
| 5130481 | GREAT BEYOND - Transfer From Reserve | 0 | | 0 | 0 | |
| | | 0 | | 0 | 0 | |
| TOTAL Economic Services - Great Beyond | | 1,300,000 | (2,658,070) | 1,300,000 | (201,323) | |

| Shire of Laverton - Statement of Financial Activity by Function & Activity For The Period Ending 28 February 2021 | | | | | | |
|--|--|---------------------------------|-----------|-------------------|-----------|--------------------------|
| GL / Job | Description | 2020/2021 Adopted Annual Budget | | 2020/2021 Actuals | | Variance - Comment |
| | | Revenue | Expense | Revenue | Expense | |
| ECONOMIC SERVICES - COMMUNITY RESOURCE CENTRE | | | | | | |
| OPERATING EXPENDITURE | | | | | | |
| 2130500 | CRC - Employee Costs - Wages; Salaries; Superannuation | | (141,348) | | (80,755) | |
| 2130502 | CRC - Employee Costs - Allowances; WC & FBT WC Insurance Premiums | | (5,000) | | (4,626) | |
| 2130504 | CRC - Employee Costs - Training & Development; Conferences | | (10,000) | | (98) | |
| 2130506 | CRC - Employee Costs - Other | | (1,000) | | (2,802) | |
| 2130515 | CRC - Printing & Stationery | | (15,000) | | (10,042) | |
| 2130521 | CRC - Information Technology | | (5,000) | | 0 | |
| 2130530 | CRC - Insurance | | 0 | | 0 | |
| 2130540 | CRC - Advertising & Promotion | | (5,000) | | 0 | |
| 2130541 | CRC - Subscriptions & Memberships | | (100) | | (2,250) | |
| 2130586 | CRC - Expensed Minor Asset Purchases IT Hardware; CRC; 3 x All In One Desktops | | (5,000) | | 0 | |
| 2130587 | CRC - Other Expenses | | (39,000) | | (0) | |
| CRC001 | Mining Sponsorship Expenses | (4,000) | | | (2,950) | |
| CRC002 | Horizon Power - Christmas Lights Expenses | (3,000) | | | 0 | |
| CRC005 | SLO3 - Community Activities & Initiatives | (1,500) | | | (784) | |
| CRC006 | SLO2 - Business & Economic Workshops & Initiatives | (1,500) | | | (1,490) | |
| CRC007 | Seniors Morning Tea | (1,000) | | | (196) | |
| CRC008 | Better Beginnings Program | (2,000) | | | (645) | |
| CRC009 | NAIDOC - CRC Contribution | (1,000) | | | 0 | |
| CRC010 | CRC - Other Expenses General Includes Relocation Provision | (25,000) | | | (6,532) | |
| CRC011 | CRC - VC Services Grant Expenses | | (22,900) | | 0 | New Job |
| 2130588 | CRC - Building Operations | | | | 0 | |
| BO061 | BO061 Utilities; Cleaning; Insurance CRC Floor Rental - 50/50 split - CRC/Library | (11,500) | | | (18,192) | |
| BO071 | New CRC - Utilities; Cleaning; Insurance | (11,400) | | | (2,285) | Budget Review New Job |
| 2130589 | CRC - Building Maintenance | | (2,000) | | 0 | |
| BM061 | BM061 Minor Building Maintenance | (2,000) | | | (574) | |
| BM071 | New CRC - Minor Building Maintenance | | | | (2,858) | New Job |
| 2130598 | CRC - Staff Housing Costs Allocated | | (3,283) | | (3,076) | |
| 2130599 | CRC - Administration Allocated | | (13,536) | | (8,462) | |
| | | | (268,167) | | (148,616) | |

| Shire of Laverton - Statement of Financial Activity by Function & Activity For The Period Ending 28 February 2021 | | | | | | |
|--|---|---------------------------------|------------------|-------------------|------------------|-------------------------------|
| GL / Job | Description | 2020/2021 Adopted Annual Budget | | 2020/2021 Actuals | | Variance - Comment |
| | | Revenue | Expense | Revenue | Expense | |
| OPERATING REVENUE | | | | | | |
| 3130500 | CRC - Contributions & Donations | 6,500 | | 46 | | |
| | CRC Sponsorship - Programs - Mining Companies | | | | | |
| 3130502 | CRC - Commission (Excl. DoT Licencing) | 0 | | 0 | | |
| 3130510 | CRC - Grants | 115,000 | | 90,687 | | First Three Quarters Received |
| | CRC Support Unit Funding Grant - DPIRD | | 115,000 | | | |
| | CRC Operating Grants - Trainee | | | | | |
| 3130520 | CRC - Fees & Charges | 0 | | 9 | | |
| 3130535 | CRC - Other Income | 8,000 | | 3,577 | | |
| | Sturt Pea Advertising | | 3,000 | | | |
| | Secretarial/Internet Access | | 500 | | | |
| | Equipment & Conference Area Hire | | 2,000 | | | |
| | Sale of Stock Purchased | | 1,000 | | | |
| | General Income | | 1,000 | | | |
| | Photo Lab Printing | | 500 | | | |
| | | 129,500 | | 94,319 | | |
| TOTAL Economic Services - Community Resource Centre | | 129,500 | (288,167) | 94,319 | (148,616) | |
| ECONOMIC SERVICES - COMMUNITY RESOURCE CENTRE (CRC) | | | | | | |
| CAPITAL EXPENDITURE | | | | | | |
| 4130510 | CRC - Building, Capital | | 0 | | 0 | |
| BC013 | Construct New Community Resource Centre | | | | 0 | |
| 4130520 | CRC - Furniture & Fittings | | 0 | | 0 | |
| FF308 | FF308 Floor Air Conditioning Unit x 1 | | | | 0 | |
| 4130530 | CRC - Plant & Equipment: Capital | | 0 | | 0 | |
| 4130581 | CRC - Transfers to Reserve | | 0 | | 0 | |
| CAPITAL REVENUE | | | | | | |
| 5130581 | CRC - Transfer From Reserve | 0 | | 0 | | |
| | | 0 | | 0 | | |
| TOTAL Economic Services - Community Resource Centre | | 0 | 0 | 0 | 0 | |

| Shire of Laverton - Statement of Financial Activity by Function & Activity For The Period Ending 28 February 2021 | | | | | | |
|--|--|---------------------------------|-----------------|-------------------|----------------|--------------------|
| GL / Job | Description | 2020/2021 Adopted Annual Budget | | 2020/2021 Actuals | | Variance - Comment |
| | | Revenue | Expense | Revenue | Expense | |
| ECONOMIC SERVICES - BUILDING SERVICES | | | | | | |
| OPERATING EXPENDITURE | | | | | | |
| 2130642 | BUILDING - Contract Building Services | | (20,000) | | (8,221) | |
| 2130652 | BUILDING - Consultants | | 0 | | 0 | |
| 2130699 | BUILDING - Administration Allocated | | (20,000) | | (8,221) | |
| OPERATING REVENUE | | | | | | |
| 3130602 | BUILDING - Commission - BSL & BCITF | 0 | | 68 | | |
| 3130619 | BUILDING - Building License Fees | 500 | | 4,587 | | |
| 3130620 | BUILDING - Fees & Charges | 0 | | 0 | | |
| 3130621 | BUILDING - Private Swimming Pool Inspection Fees | 0 | | 0 | | |
| 3130635 | BUILDING - Other Income | 500 | | 4,655 | | |
| TOTAL Economic Services - Building Services | | 500 | (20,000) | 4,655 | (8,221) | |
| ECONOMIC SERVICES - BUILDING SERVICES | | | | | | |
| CAPITAL EXPENDITURE | | | | | | |
| 4130681 | BUILDING - Transfers to Reserve | | 0 | | 0 | |
| CAPITAL REVENUE | | | | | | |
| 5130650 | BUILDING - Proceeds on Disposal of Assets | 0 | | 0 | | |
| 5130681 | BUILDING - Transfer From Reserve | 0 | | 0 | | |
| TOTAL Economic Services - Building Services | | 0 | 0 | 0 | 0 | |

| Shire of Laverton - Statement of Financial Activity by Function & Activity For The Period Ending 28 February 2021 | | | | | | |
|--|---|---------------------------------|--------------------|-------------------|--------------------|--------------------------------------|
| GL / Job | Description | 2020/2021 Adopted Annual Budget | | 2020/2021 Actuals | | Variance - Comment |
| | | Revenue | Expense | Revenue | Expense | |
| ECONOMIC SERVICES - RURAL SERVICES | | | | | | |
| OPERATING EXPENDITURE | | | | | | |
| 2130735 | RURAL - Noxious Weed Control | | (22,700) | | 0 | |
| W351 | Weed Control; Shire Staff | | | | 0 | |
| W352 | Regional Cactus & Feral Animal Control | (2,700) | | | 0 | |
| 2130765 | RURAL - Standpipe Maintenance/Operations | | (1,500) | | 0 | No action unless approved by Council |
| 2130787 | RURAL - Other Expenditure | | 0 | | 0 | |
| 2130798 | RURAL - Staff Housing Costs Allocated | | 0 | | 0 | |
| 2130799 | RURAL - Administration Allocated | | (13,536) | | (8,462) | |
| | | | (37,736) | | (8,462) | |
| OPERATING REVENUE | | | | | | |
| 3130765 | RURAL - Standpipe income | 0 | | 0 | 0 | |
| 3130735 | RURAL - Other Income | 0 | | 0 | 0 | |
| | | 0 | | 0 | 0 | |
| | TOTAL Economic Services - Rural Services | 0 | (37,736) | 0 | (8,462) | |
| ECONOMIC SERVICES - RURAL SERVICES | | | | | | |
| CAPITAL EXPENDITURE | | | | | | |
| 4130780 | RURAL - Infrastructure Other | | 0 | | 0 | |
| 4130781 | RURAL - Transfer to Reserve | | 0 | | 0 | |
| | | | 0 | | 0 | |
| CAPITAL REVENUE | | | | | | |
| 5130781 | RURAL - Transfers From Reserve | | 0 | | 0 | |
| | | 0 | | 0 | 0 | |
| | TOTAL Economic Services - Rural Services | 0 | 0 | 0 | 0 | |
| | TOTAL ECONOMIC SERVICES | 3,204,155 | (4,520,559) | 2,311,148 | (1,171,223) | |

| Shire of Laverton - Statement of Financial Activity by Function & Activity For The Period Ending 28 February 2021 | | | | | | |
|--|--|---------------------------------|-----------------|-------------------|-----------------|---|
| GL / Job | Description | 2020/2021 Adopted Annual Budget | | 2020/2021 Actuals | | Variance - Comment |
| | | Revenue | Expense | Revenue | Expense | |
| OTHER PROPERTY & SERVICES - PRIVATE WORKS | | | | | | |
| OPERATING EXPENDITURE | | | | | | |
| 2140187 | PRIVATE - Private Works Expenses | | (6,000) | | (29,956) | To be followed up |
| 2140190 | PRIVATE - Community Bus Expenditure | | (2,000) | | (4,876) | |
| 2140192 | PRIVATE - Community Bus Depreciation | | 0 | | 0 | |
| 2140198 | PRIVATE - Staff Housing Costs Allocated | | (3,283) | | (3,076) | |
| 2140199 | PRIVATE - Administration Allocated | | (13,536) | | (8,462) | |
| | | | (24,819) | | (46,369) | |
| OPERATING REVENUE | | | | | | |
| 3140120 | PRIVATE - Private Works Income | 6,000 | | 10,808 | | Accounts Pending? - Refer to EMTS for follow up |
| 3140121 | PRIVATE - Sale of Fuel | 0 | | 0 | | |
| 3140122 | PRIVATE - Hire of Community Bus | 2,000 | | 749 | | |
| | | 8,000 | | 11,558 | | |
| | TOTAL Other Property & Services - Private Works | 8,000 | (24,819) | 11,558 | (46,369) | |
| OTHER PROPERTY & SERVICES - PRIVATE WORKS | | | | | | |
| CAPITAL EXPENDITURE | | | | | | |
| 5140181 | PRIVATE - Transfers From Reserve | | 0 | | 0 | |
| | | | 0 | | 0 | |
| CAPITAL REVENUE | | | | | | |
| 4140181 | PRIVATE - Transfer to Reserve | 0 | | 0 | | |
| | | 0 | | 0 | | |
| | TOTAL Other Property & Services - Private Works | 0 | 0 | 0 | 0 | |

| Shire of Laverton - Statement of Financial Activity by Function & Activity For The Period Ending 28 February 2021 | | | | | | |
|--|--|---------------------------------|-----------|-------------------|-----------|--|
| GL / Job | Description | 2020/2021 Adopted Annual Budget | | 2020/2021 Actuals | | Variance - Comment |
| | | Revenue | Expense | Revenue | Expense | |
| | OTHER PROPERTY & SERVICES - PUBLIC WORKS OVERHEADS | | | | | |
| | OPERATING EXPENDITURE | | | | | |
| 2140200 | PWOH - Employee Costs - Wages; Salaries; Superannuation | | (486,005) | | (347,379) | |
| 2140202 | PWOH - Employee Costs - Allowances; WC & FBT WC Insurance Premiums FBT | (40,000) (7,000) | (47,000) | | (37,885) | |
| 2140204 | PWOH - Employee Costs - Training & Development; Conferences | | (33,500) | | (24,139) | |
| 2140206 | PWOH - Employee Costs - Other (Excl. WC Premiums) Includes Pre-Employment Medicals, Prof. Clothing, Vaccs, etc. | | (15,000) | | (10,997) | Includes EMTS - Relocation Expenses |
| 2140210 | PWOH - Motor Vehicle Expenses | | (25,000) | | (19,014) | |
| 2140215 | PWOH - Printing & Stationery | | (6,000) | | (670) | |
| 2140221 | PWOH - Information Technology Includes New Phones (Satellite & Trace Tracker) & AutoCAD 3D Civil | | (25,000) | | (21,615) | |
| 2140223 | PWOH - Personal Leave | | (48,896) | | (22,442) | |
| 2140224 | PWOH - Annual Leave | | (92,903) | | (43,911) | |
| 2140225 | PWOH - Public Holidays | | (46,783) | | (17,512) | |
| 2140226 | PWOH - Long Service Leave | | (10,000) | | (12,023) | Payout on Resignation |
| 2140227 | PWOH - RDOs | | 0 | | 0 | |
| 2140228 | PWOH - Supervision | | 0 | | 0 | |
| 2140229 | PWOH - Insurances (Except Workers Comp) | | (1,150) | | (600) | |
| 2140230 | PWOH - OHS & Toolbox Meetings | | (25,426) | | (861) | |
| 2140240 | PWOH - Advertising & Promotion | | (1,000) | | (245) | |
| 2140261 | PWOH - Engineering & Technical Support | | 0 | | 0 | |
| 2140265 | PWOH - Maintenance/Operations | | 0 | | 0 | |
| 2140285 | PWOH - Legal Expenses | | 0 | | 0 | |
| 2140286 | PWOH - Expensed Minor Asset Purchases | | (5,300) | | (688) | |
| 2140287 | PWOH - Other Expenses | | (5,000) | | (10,673) | Fuel Tax Credits Consultancy - AIT (Budget Review) |
| 2140290 | PWOH - Expendable Tools | | (2,000) | | (1,594) | |
| 2140291 | PWOH - Loss on Disposal of Assets | | (2,000) | | 0 | |
| 2140292 | PWOH - Depreciation | | 0 | | 0 | |
| 2140293 | PWOH - Less - Allocated to Works (PWOs) | | 1,423,030 | | 763,287 | |
| 2140298 | PWOH - Staff Housing Costs Allocated | | (55,824) | | (52,298) | |
| 2140299 | PWOH - Administration Allocated | | (491,243) | | (307,097) | |
| | | | (2,000) | | (168,355) | |

| Shire of Laverton - Statement of Financial Activity by Function & Activity For The Period Ending 28 February 2021 | | | | | | |
|--|---|---------------------------------|-----------------|-------------------|------------------|--------------------|
| GL / Job | Description | 2020/2021 Adopted Annual Budget | | 2020/2021 Actuals | | Variance - Comment |
| | | Revenue | Expense | Revenue | Expense | |
| OPERATING REVENUE | | | | | | |
| 3140200 | PWOH - Long Service Leave Recoup | 0 | 0 | 0 | 0 | |
| 3140201 | PWOH - Other Reimbursements | 0 | 0 | 1,889 | 1,889 | |
| 3140290 | PWOH - Profit on Disposal of Assets | 0 | 0 | 0 | 0 | |
| | | 0 | 0 | 1,889 | 1,889 | |
| | TOTAL Other Property & Services - Public Works Overheads | 0 | (2,000) | 1,889 | (168,355) | |
| OTHER PROPERTY & SERVICES - PUBLIC WORKS OVERHEADS | | | | | | |
| CAPITAL EXPENDITURE | | | | | | |
| 4140230 | PWOH - Plant & Equipment; Capital | | (70,000) | | 0 | |
| PE702 | Toyota Landcruiser 200 Series - EMTS | | | | (91,605) | |
| 4140281 | PWOH - Transfer to Reserve | | | 0 | 0 | |
| | | | (70,000) | | (91,605) | |
| CAPITAL REVENUE | | | | | | |
| 5140250 | PWOH - Proceeds on Disposal of Assets | 45,000 | | 67,273 | | |
| 5140251 | PWOH - Realisation on Disposal of Assets | (45,000) | | 0 | | |
| 5140281 | PWOH - Transfers From Reserve | 0 | | 0 | | |
| | | 0 | | 67,273 | | |
| | TOTAL Other Property & Services - Public Works Overheads | 0 | (70,000) | 67,273 | (91,605) | |

| Shire of Laverton - Statement of Financial Activity by Function & Activity For The Period Ending 28 February 2021 | | | | | | |
|--|---|---------------------------------|------------|-------------------|----------------|-----------------------------------|
| GL / Job | Description | 2020/2021 Adopted Annual Budget | | 2020/2021 Actuals | | Variance - Comment |
| | | Revenue | Expense | Revenue | Expense | |
| <u>OTHER PROPERTY & SERVICES - PLANT OPERATION COSTS</u> | | | | | | |
| <u>OPERATING EXPENDITURE</u> | | | | | | |
| 2140300 | POC - Internal Plant Repairs - Wages & O/Head | | (324,860) | | (167,914) | |
| 2140311 | POC - External Parts & Repairs | | (180,000) | | (112,947) | |
| 2140312 | POC - Fuels & Oils | | (350,000) | | (119,777) | |
| 2140313 | POC - Tyres & Tubes | | (30,000) | | (8,239) | |
| 2140316 | POC - Licences/Registrations | | (15,000) | | (654) | |
| 2140317 | POC - Insurance | | (35,000) | | (39,943) | Full Year Allocations for 2020/21 |
| 2140318 | POC - Expendable Tools/Consumables | | (10,000) | | (3,266) | |
| | POC - Maintenance/Operations | | | | | |
| | POC - Expenses Minor Asset Purchases | | | | | |
| 2140392 | POC - Depreciation | | 0 | | 0 | |
| 2140394 | POC - LESS Plant Operation Costs Allocated to Works | | 944,859 | | 588,028 | |
| | | | (1) | | 135,289 | |
| <u>OPERATING REVENUE</u> | | | | | | |
| 3140301 | POC - Reimbursements | 0 | | 0 | | |
| 3140310 | POC - Fuel Tax Credits Grant Scheme | 75,000 | | 71,570 | | |
| | | 75,000 | | 71,570 | | |
| TOTAL Other Property & Services - Plant Operating Costs | | 75,000 | (1) | 71,570 | 135,289 | |
| <u>OTHER PROPERTY & SERVICES - PLANT OPERATING COSTS</u> | | | | | | |
| <u>CAPITAL EXPENDITURE</u> | | | | | | |
| | | | 0 | | 0 | |
| <u>CAPITAL REVENUE</u> | | | | | | |
| | | | | | | |
| | | 0 | | 0 | | |
| TOTAL Other Property & Services - Plant Operating Costs | | 0 | 0 | 0 | 0 | |

| Shire of Laverton - Statement of Financial Activity by Function & Activity For The Period Ending 28 February 2021 | | | | | | |
|--|---|---------------------------------|-------------|-------------------|-----------|---|
| GL / Job | Description | 2020/2021 Adopted Annual Budget | | 2020/2021 Actuals | | Variance - Comment |
| | | Revenue | Expense | Revenue | Expense | |
| | OTHER PROPERTY & SERVICES - GENERAL ADMINISTRATION OVERHEADS | | | | | |
| | OPERATING EXPENDITURE | | | | | |
| 2140400 | ADMIN - Employee Costs - Wages; Salaries; Superannuation | | (1,024,110) | | (618,263) | |
| 2140402 | ADMIN - Employee Costs - Allowances; WC & FBT WC Insurance Premiums FBT | (35,000) (45,000) | (80,000) | | (35,094) | |
| 2140404 | ADMIN - Employee Costs - Training & Development; Conferences | | (20,000) | | (6,333) | |
| 2140406 | ADMIN - Employee Costs - Other | | (50,000) | | (54,908) | Includes Novated Leases - Budget Review |
| 2140410 | ADMIN - Motor Vehicle Expenses | | (25,000) | | (8,313) | |
| 2140415 | ADMIN - Printing & Stationery | | (15,000) | | (10,933) | |
| 2140416 | ADMIN - Postage & Freight | | (1,500) | | (965) | |
| 2140421 | ADMIN - Information Technology Web Site & General IT Support via Psitech IT Vision - Annual Licence Fee & Support | (40,000) (45,000) | (85,000) | | (53,591) | |
| 2140426 | ADMIN - Office Equipment Mfce | | 0 | | 0 | |
| 2140427 | ADMIN - Records Management | | (2,000) | | 0 | |
| 2140430 | ADMIN - Insurances (Other than Bld & W/Comp) | | (50,000) | | (47,213) | Full Year Allocations for 2020/21 |
| 2140440 | ADMIN - Advertising & Promotion | | (2,000) | | (4,742) | |
| 2140441 | ADMIN - Subscriptions & Memberships | | (20,000) | | (16,435) | |
| 2140452 | ADMIN - Consultants | | (125,000) | | (75,137) | |
| | Financial Management Services | (20,000) | | | | |
| | Statutory Compliance; Tender 17/17; Council Cont. - Shared Services | (75,000) | | | | |
| | IR & HR Consultancy | (6,000) | | | | |
| | Asset Management Plan | | | | | |
| | Other | | | | | |
| 2140465 | ADMIN - Maintenance/Operations | | 0 | | 0 | |
| 2140484 | ADMIN - Audit Fees Audit Fees; General Office of Auditor General; Increased Audit Scope; Legislated | (30,000) (30,000) | (60,000) | | (1,950) | |
| 2140485 | ADMIN - Legal Expenses | | | | | |
| 2140486 | ADMIN - Expensed Minor Asset Purchases Upgrade Various IT Equipment - Laptops & Desktops | (20,000) | (20,000) | | (2,440) | |

| Shire of Laverton - Statement of Financial Activity by Function & Activity For The Period Ending 28 February 2021 | | | | | | | | | |
|--|--|---------------------------------|-----------------|-------------------|----------------|---|--|--|--|
| GL / Job | Description | 2020/2021 Adopted Annual Budget | | 2020/2021 Actuals | | Variance - Comment | | | |
| | | Revenue | Expense | Revenue | Expense | | | | |
| 2140487 | ADMIN - Other Expenses | | (3,000) | | (376) | | | | |
| 2140488 | ADMIN - Building Operations | | (77,100) | | 0 | | | | |
| BO001 | BO001 Administration; Utilities; Insurance; Cleaning | (77,100) | | | (40,712) | | | | |
| 2140489 | ADMIN - Building Maintenance | | (14,500) | | 0 | | | | |
| BM001 | BM001 Administration Office Maintenance | (14,500) | | | (28,091) | Includes Electrical/Air Conditioners Repair - Refer to #3140401 below | | | |
| 2140491 | ADMIN - Loss on Disposal of Assets | | (2,000) | | 0 | | | | |
| 2140492 | ADMIN - Depreciation | | (29,000) | | (31,479) | | | | |
| 2140498 | ADMIN - Admin Staff Housing Costs Allocated | | (65,699) | | (61,549) | | | | |
| 2140499 | ADMIN - Administration Overheads Recovered | | 1,749,909 | | 1,093,943 | | | | |
| | | | (31,000) | | (6,209) | | | | |
| OPERATING REVENUE | | | | | | | | | |
| 3140401 | ADMIN - Reimbursements | | | | | | | | |
| 3140402 | ADMIN - Reimbursements (GST Free) | 10,000 | | 57,010 | | Includes Electrical/Air Conditioners Claim/Reimbursement | | | |
| 3140420 | ADMIN - Fees & Charges | 10,000 | | 21,464 | | Includes Novated Leases - Budget Review | | | |
| 3140435 | ADMIN - Other Income | 0 | | 0 | | | | | |
| | Other | 1,000 | | 20,289 | | Includes Novated Leases - Budget Review | | | |
| | ESL Administration Fee - Sch. 5 | 2,500 | | | | | | | |
| 3140490 | ADMIN - Profit on Disposal of Assets | 0 | | 22,825 | | Refer to PWOH above - Vehicle Swap | | | |
| | | 21,000 | | 121,588 | | | | | |
| TOTAL Other Property & Services - General Administration Overheads | | 21,000 | (31,000) | 121,588 | (6,209) | | | | |

| Shire of Laverton - Statement of Financial Activity by Function & Activity For The Period Ending 28 February 2021 | | | | | | |
|--|---|---------------------------------|-----------------|-------------------|----------|------------------------------------|
| GL / Job | Description | 2020/2021 Adopted Annual Budget | | 2020/2021 Actuals | | Variance - Comment |
| | | Revenue | Expense | Revenue | Expense | |
| OTHER PROPERTY & SERVICES - GENERAL ADMINISTRATION OVERHEADS | | | | | | |
| CAPITAL EXPENDITURE | | | | | | |
| 4140410 | ADMIN - Building; Capital | | 0 | | 0 | |
| BC001 | Admin Office Building Improvements | | 0 | | 0 | |
| 4140420 | ADMIN - Furniture & Fittings; Capital | | 0 | | 0 | |
| 4140430 | ADMIN - Plant & Equipment; Capital | | (60,000) | | 0 | 0 New Vehicle Ordered |
| PE701 | Toyota Prado - DCEO | (60,000) | | | 0 | |
| PE514 | Toyota Landcruiser 200 series GXL 4WD Admin CEO | | | | 0 | |
| 4140481 | ADMIN - Transfers To Reserve | | 0 | | 0 | |
| | | | (60,000) | | 0 | |
| CAPITAL REVENUE | | | | | | |
| 5140450 | ADMIN - Proceeds on Disposal of Assets | 45,000 | | 0 | | New Vehicle Ordered |
| 5140451 | ADMIN - Realisation on Disposal of Assets | (45,000) | | (67,273) | | Refer to PWOH above - Vehicle Swap |
| 5140481 | ADMIN - Transfers From Reserve | 0 | | 0 | | |
| | | 0 | | (67,273) | | |
| TOTAL Other Property & Services - General Administration Overheads | | 0 | (60,000) | (67,273) | 0 | |

| Shire of Laverton - Statement of Financial Activity by Function & Activity For The Period Ending 28 February 2021 | | | | | | |
|--|---|---------------------------------|----------------|-------------------|-----------------|---------------------------------|
| GL / Job | Description | 2020/2021 Adopted Annual Budget | | 2020/2021 Actuals | | Variance - Comment |
| | | Revenue | Expense | Revenue | Expense | |
| | OTHER PROPERTY & SERVICES - SALARIES & WAGES | | | | | |
| | OPERATING EXPENDITURE | | | | | |
| 2140500 | SAL - Gross Salary & Wages | | (3,660,000) | | (2,099,270) | |
| 2140501 | SAL - Less Salaries & Wages Allocated | | 3,660,000 | | 2,099,270 | |
| 2140502 | SAL - Salary Sacrifice Superannuation | | 0 | | 0 | |
| 2140503 | SAL - Workers Compensation Expense | | (1,000) | | (80,006) | |
| 2140504 | SAL - Unallocated Salaries & Wages | | 0 | | 0 | |
| | | | (1,000) | | (80,006) | |
| | OPERATING REVENUE | | | | | |
| 3140501 | SAL - Reimbursement - Workers Compensation | 1,000 | | 41,765 | | |
| 3140502 | SAL - Reimbursement - Parental Leave | 0 | | 0 | | Reimbursement Account/s Pending |
| | | 0 | | 0 | | |
| | TOTAL Other Property & Services - Salaries & Wages | 1,000 | (1,000) | 41,765 | (80,006) | |

| Shire of Laverton - Statement of Financial Activity by Function & Activity For The Period Ending 28 February 2021 | | | | | | |
|--|---|---------------------------------|---------|-------------------|---------|-------------------------------------|
| GL / Job | Description | 2020/2021 Adopted Annual Budget | | 2020/2021 Actuals | | Variance - Comment |
| | | Revenue | Expense | Revenue | Expense | |
| | OTHER PROPERTY & SERVICES - UNCLASSIFIED ITEMS | | | | | |
| | OPERATING EXPENDITURE | | | | | |
| 2140660 | UNCLASS - Unclassified Expenditure | | 0 | | 0 | |
| 2140661 | UNCLASS - Loss on revaluation of assets | | 0 | | 0 | New Account - Balance Day - 30 June |
| | | | 0 | | 0 | |
| | OPERATING REVENUE | | | | | |
| 3140635 | UNCLASS - Unclassified Income | | 0 | | 0 | |
| | | | 0 | | 0 | |
| | TOTAL Other Property & Services - Unclassified | | 0 | | 0 | 0 |
| | OTHER PROPERTY & SERVICES - UNCLASSIFIED | | | | | |
| | CAPITAL EXPENDITURE | | | | | |
| 4140650 | UNCLASS - Transfers To Reserve | | 0 | | 0 | |
| | | | 0 | | 0 | |
| | CAPITAL REVENUE | | | | | |
| 5140650 | UNCLASS - Transfers From Reserve | | 0 | | 0 | |
| | | | 0 | | 0 | |
| | TOTAL Other Property & Services - Unclassified | | 0 | | 0 | 0 |

| Shire of Laverton - Statement of Financial Activity by Function & Activity For The Period Ending 28 February 2021 | | | | | | |
|--|---|---------------------------------|--------------|-------------------|-------------|--------------------|
| GL / Job | Description | 2020/2021 Adopted Annual Budget | | 2020/2021 Actuals | | Variance - Comment |
| | | Revenue | Expense | Revenue | Expense | |
| | OTHER PROPERTY & SERVICES - MATERIALS/STORES | | | | | |
| | OPERATING EXPENDITURE | | | | | |
| 2140700 | Stock on Hand - 1 July | | 0 | | 0 | |
| 2140701 | Stock/Fuel Purchases | | (350,000) | | (68,998) | |
| 2140702 | Stock/Fuel issued/allocated | | 350,000 | | 108,475 | |
| 2140703 | Stock on Hand - 30 June | | 0 | | 0 | |
| | | | 0 | | 39,477 | |
| | OPERATING REVENUE | | | | | |
| | | 0 | | 0 | | |
| | | | | | | |
| | TOTAL Other Property & Services - Materials/Stores | 0 | 0 | 0 | 39,477 | |
| | TOTAL OTHER PROPERTY & SERVICES | 105,000 | (188,820) | 248,369 | (217,778) | |
| Grand Total | | 14,397,355 | (17,044,099) | 11,961,590 | (7,467,983) | |

**11.1.3 AUDIT AND RISK COMMITTEE RECOMMENDATION - 2020 COMPLIANCE
AUDIT RETURN (CAR)**

| | |
|------------------------------------|--|
| SUBMISSION TO: | Ordinary meeting of the Council 25 March 2021 |
| DISCLOSURE OF INTEREST: | The author has no financial interest in the matter before the Council. |
| AUTHOR: | Phil Marshall – Deputy Chief Executive Officer |
| SENIOR OFFICER: | Peter Naylor – Chief Executive Officer |
| PREVIOUS MEETING REFERENCE: | Not Applicable |

MATTER UNDER CONSIDERATION BY THE COUNCIL

That the Audit and Risk Committee has recommend the CAR to the Council for submission to the Department of Local Government, Sport and Cultural Industries

ATTACHMENTS:

| | |
|--------------------|-----------------------------------|
| ARC250321 11.1.3.A | 2020 Compliance Audit Return |
| ARC250321 11.1.3.B | Summary of Laverton Audit Matters |

BACKGROUND

Each year, Council is required to complete an annual compliance audit return (CAR) for the calendar year immediately preceding (1 January to 31 December) as published by the Department for Local Government and Communities. The CAR is then to be reviewed by the Audit Committee and a report presented to Council prior to the adoption of the CAR.

This year, the CAR was reviewed and completed by Moore Australia. Tanya Browning, Manager Local Government Advisory, from Moore Australia attended the Shire offices 12 January 2021, during which time the CAR was completed through interviews with senior staff and the inspection of various documents and records including:

- Minute books
- Tender Register
- Financial Interest & Return Register
- Complaints Register
- Delegations Register
- Council's website

The CAR is one of the tools that allow Council to monitor how the organisation is functioning regarding compliance with the *Local Government Act 1995* and provides the Audit and Risk Committee the opportunity to report to Council any cases of non-compliance or where full compliance was not achieved.

This process also provides opportunity for the Audit and Risk Committee to consider matters that may require further review within ongoing risk framework assessments and actions.

Through the completion of the 2020 CAR, there were instances of non-compliance noted, particularly relating to matters which relate to recent changes to legislation, and to procurement under \$250,000 where insufficient evidence was available to support compliance with Council's purchasing policy. It was noted with management it is very difficult to declare during the review period the appropriate number of quotations had

been obtained for every purchase (particularly low value purchases) in accordance with the purchasing policy.

A summary of matters noted during the completion of the 2020 CAR is attached for information. The attached summary also notes general improvement opportunities to systems and processes which were identified through the completion of the CAR. These improvements may assist the Shire in its risk management activities and endeavours towards continual improvement of administrative and compliance functions.

STATUTORY ENVIRONMENT

Local Government Act 1995

Section 2.7(2) – Provides that Council is to oversee the allocation of local government finances and resources and to determine the local government policies.

Section 3.1 – Provides that the general function of the local government is to provide for the good government of persons in its district.

Section 7.13(1)(i) of the *Local Government Act 1995* refers to the provisions within regulations with regard to audits.

Regulation 14 of the *Local Government (Audit) Regulations 1996* provides:

- (1) A local government is to carry out a compliance audit for the period 1 January to 31 December in each year.
- (2) After carrying out a compliance audit the local government is to prepare a compliance audit return in a form approved by the Minister.
- (3A) The local government's audit committee is to review the compliance audit return and is to report to the council the results of that review.
- (3) After the audit committee has reported to the council under subregulation (3A), the compliance audit return is to be —
 - (a) presented to the council at a meeting of the council; and
 - (b) adopted by the council; and
 - (c) recorded in the minutes of the meeting at which it is adopted.

Regulation 14 of the *Local Government (Audit) Regulations 1996* details the requirements about certifying the CAR and issuing to the Departmental CEO.

POLICY IMPLICATIONS

There are no policy implications to this report.

RISK MANAGEMENT IMPLICATIONS

5x5 RISK MATRIX

| | | | | | | |
|--------------------|------------------------|-----------------|---------------|---------------|---------------|------------------|
| PROBABILITY | Highly Probable | 5 Moderate | 10 Major | 15 Major | 20 Severe | 25 Severe |
| | Probable | 4 Moderate | 8 Moderate | 12 Major | 16 Major | 20 Severe |
| | Possible | 3 Minor | 6 Moderate | 9 Moderate | 12 Major | 15 Major |
| | Unlikely | 2 Minor | 4 Moderate | 6 Moderate | 8 Moderate | 10 Major |
| | Rare | 1 Minor | 2 Minor | 3 Minor | 4 Moderate | 5 Moderate |
| | | Very Low | Low | Medium | High | Very High |
| | | IMPACT | | | | |

As the Council is meeting the statutory requirements, the risk is considered low, however, with the item as outlined in point 1 of the Financial Implications, the risk is considered high and needs clarification as soon as possible.

FINANCIAL IMPLICATIONS

There are no financial implications to this report.

STRATEGIC IMPLICATIONS

Objectives:

A financially strong and knowledgeable Shire, leading an empowered community.

- Financial ratios
- Long term financial viability

CONSULTATION

Peter Naylor – Chief Executive Officer
 Moore Stephens who prepared the CAR.

COMMENT

This report was required to be reviewed by the Audit and Risk Committee before being considered by the Council and the recommendation reflects this.

VOTING REQUIREMENTS

Simple majority decision of Council required.

RESOLUTION

COUNCIL DECISION/PROCEDURAL MOTION

MOVED: Cr R Ryles SECONDED: Cr R Weldon

That Council accepts the recommendation from the Audit and Risk Committee in the adoption of the 2020 Compliance Audit Return shown as ARC250321.11.1.3.A and further that the Council authorises the Shire President and Chief Executive Officer to sign the Compliance Audit Return on behalf of the Council and submit the signed return to the Department of Local Government, Sport and Cultural Industries in accordance with section 14 of the Local Government (Audit) Regulations 1996.

CARRIED 6/0



Laverton - Compliance Audit Return 2020

Certified Copy of Return

Please submit a signed copy to the Director General of the Department of Local Government, Sport and Cultural Industries together with a copy of the relevant minutes.

| Commercial Enterprises by Local Governments | | | | | |
|---|--------------------------------|---|----------|----------|-----------------|
| No | Reference | Question | Response | Comments | Respondent |
| 1 | s3.59(2)(a) F&G Regs 7,9,10 | Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2020? | N/A | | Moore Australia |
| 2 | s3.59(2)(b) F&G Regs 7,8,10 | Has the local government prepared a business plan for each major land transaction that was not exempt in 2020? | N/A | | Moore Australia |
| 3 | s3.59(2)(c) F&G Regs 7,8,10 | 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 2020? | N/A | | Moore Australia |
| 4 | s3.59(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 2020? | N/A | | Moore Australia |
| 5 | s3.59(5) | During 2020, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority? | N/A | | Moore Australia |



| Delegation of Power/Duty | | | | | |
|--------------------------|--------------------------------|--|----------|---|-----------------|
| No | Reference | Question | Response | Comments | Respondent |
| 1 | s5.16 | Were all delegations to committees resolved by absolute majority? | N/A | Audit Committee has not delegated authority | Moore Australia |
| 2 | s5.16 | Were all delegations to committees in writing? | N/A | | Moore Australia |
| 3 | s5.17 | Were all delegations to committees within the limits specified in section 5.17? | N/A | | Moore Australia |
| 4 | s5.18 | Were all delegations to committees recorded in a register of delegations? | N/A | | Moore Australia |
| 5 | s5.18 | Has council reviewed delegations to its committees in the 2019/2020 financial year? | N/A | | Moore Australia |
| 6 | s5.42(1) & s5.43 Admin Reg 18G | Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the Act? | Yes | | Moore Australia |
| 7 | s5.42(1) | Were all delegations to the CEO resolved by an absolute majority? | Yes | Item 11.1.6 OMC 27/2/20 resolution 200227.08 | Moore Australia |
| 8 | s5.42(2) | Were all delegations to the CEO in writing? | Yes | Delegations are in writing and signed within the delegations register. The register is available to all staff in the administration office. | Moore Australia |
| 9 | s5.44(2) | Were all delegations by the CEO to any employee in writing? | Yes | Delegations are in writing and signed within the delegations register. The register is available to all staff in the administration office. | Moore Australia |
| 10 | s5.16(3)(b) & s5.45(1)(b) | Were all decisions by the council to amend or revoke a delegation made by absolute majority? | N/A | | Moore Australia |
| 11 | s5.46(1) | Has the CEO kept a register of all delegations made under Division 4 of the Act to the CEO and to employees? | Yes | | Moore Australia |
| 12 | s5.46(2) | Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2019/2020 financial year? | Yes | | Moore Australia |
| 13 | s5.46(3) Admin Reg 19 | Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record in accordance with Admin Reg 19? | Yes | | Moore Australia |

| Disclosure of Interest | | | | | |
|------------------------|-----------|----------|----------|----------|------------|
| No | Reference | Question | Response | Comments | Respondent |



| No | Reference | Question | Response | Comments | Respondent |
|----|------------------------------------|--|----------|----------|-----------------|
| 1 | s5.67 | Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69, did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter? | Yes | | Moore Australia |
| 2 | s5.68(2) & s5.69 (5) Admin Reg 21A | Were all decisions regarding participation approval, including the extent of participation allowed and, where relevant, the information required by Admin Reg 21A, recorded in the minutes of the relevant council or committee meeting? | N/A | | Moore Australia |
| 3 | s5.73 | Were disclosures under section sections 5.65, 5.70 or 5.71A(3) recorded in the minutes of the meeting at which the disclosures were made? | N/A | | Moore Australia |
| 4 | s5.75 Admin Reg 22, Form 2 | Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day? | Yes | | Moore Australia |
| 5 | s5.76 Admin Reg 23, Form 3 | Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2020? | Yes | | Moore Australia |
| 6 | s5.77 | On receipt of a primary or annual return, did the CEO, or the mayor/president, give written acknowledgment of having received the return? | Yes | | Moore Australia |
| 7 | s5.88(1) & (2)(a) | Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76? | Yes | | Moore Australia |
| 8 | s5.88(1) & (2)(b) Admin Reg 28 | 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, in the form prescribed in Admin Reg 28? | Yes | | Moore Australia |
| 9 | s5.88(3) | When a person ceased to be a person required to lodge a return under sections 5.75 and 5.76, did the CEO remove from the register all returns relating to that person? | Yes | | Moore Australia |
| 10 | s5.88(4) | Have all returns removed from the register in accordance with section 5.88(3) 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? | Yes | | Moore Australia |
| 11 | s5.89A(1), (2) & (3) Admin Reg 28A | Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B, in the form prescribed in Admin Reg 28A? | Yes | | Moore Australia |
| 12 | s5.89A(5) & (5A) | Did the CEO publish an up-to-date version of the gift register on the local government's website? | Yes | | Moore Australia |



Department of
Local Government, Sport
and Cultural Industries

| No | Reference | Question | Response | Comments | Respondent |
|----|---------------------------------------|---|----------|----------|-----------------|
| 13 | s5.89A(6) | When a person ceases to be a person who is required to make a disclosure under section 5.87A or 5.87B, did the CEO remove from the register all records relating to that person? | Yes | | Moore Australia |
| 14 | s5.89A(7) | Have copies of all records removed from the register under section 5.89A (6) been kept for a period of at least five years after the person ceases to be a person required to make a disclosure? | N/A | | Moore Australia |
| 15 | Rules of Conduct Reg 11(1), (2) & (4) | Where a council member had an interest that could, or could reasonably be perceived to, adversely affect the impartiality of the person, did they disclose the interest in accordance with Rules of Conduct Reg 11(2)? | Yes | | Moore Australia |
| 16 | Rules of Conduct Reg 11(6) | Where a council member disclosed an interest under Rules of Conduct Reg 11 (2) was the nature of the interest recorded in the minutes? | Yes | | Moore Australia |
| 17 | s5.70(2) & (3) | 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? | Yes | | Moore Australia |
| 18 | s5.71A & s5.71B (5) | Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under s5.71A(1) 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? | N/A | | Moore Australia |
| 19 | s5.71B(6) & s5.71B(7) | Was any decision made by the Minister under subsection 5.71B(6) recorded in the minutes of the council meeting at which the decision was considered? | N/A | | Moore Australia |
| 20 | s5.103 Admin Regs 34B & 34C | Has the local government adopted a code of conduct in accordance with Admin Regs 34B and 34C to be observed by council members, committee members and employees? | Yes | | Moore Australia |
| 21 | Admin Reg 34B(5) | Has the CEO kept a register of notifiable gifts in accordance with Admin Reg 34B(5)? | Yes | | Moore Australia |



Department of
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and Cultural Industries

| Disposal of Property | | | | | |
|----------------------|-------------------------|---|----------|---|-----------------|
| No | Reference | Question | Response | Comments | Respondent |
| 1 | s3.58(3) | 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) (unless section 3.58(5) applies)? | No | An error with a non-compliant disposal relating to a trade in was identified. Systems and processes are being reviewed to minimise risk of future non-compliance. | Moore Australia |
| 2 | s3.58(4) | Where the local government disposed of property under section 3.58(3), did it provide details, as prescribed by section 3.58(4), in the required local public notice for each disposal of property? | N/A | | Moore Australia |
| Elections | | | | | |
| No | Reference | Question | Response | Comments | Respondent |
| 1 | Elect Regs 30G(1) & (2) | 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? | Yes | | Moore Australia |
| 2 | Elect Regs 30G(3) & (4) | Did the CEO remove any disclosure of gifts forms relating to an unsuccessful candidate, or a successful candidate that completed their term of office, from the electoral gift register, and retain those forms separately for a period of at least two years? | N/A | No entries recorded in register therefore none to remove | Moore Australia |
| 3 | Elect Regs 30G(5) & (6) | Did the CEO publish an up-to-date version of the electoral gift register on the local government's official website in accordance with Elect Reg 30G(6)? | N/A | No entries recorded in register | Moore Australia |
| Finance | | | | | |
| No | Reference | Question | Response | Comments | Respondent |
| 1 | s7.1A | Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the Act? | Yes | Item 11.1.7 OMC 24/10/19 resolution 191024.09 | Moore Australia |
| 2 | s7.1B | Where the council delegated to its audit committee any powers or duties under Part 7 of the Act, did it do so by absolute majority? | N/A | Audit Committee has no delegated authority | Moore Australia |
| 3 | s7.3(1) & s7.6(3) | Was the person or persons appointed by the local government to be its auditor appointed by an absolute majority decision of council? | No | Audits are under the Office of the Auditor General | Moore Australia |



| No | Reference | Question | Response | Comments | Respondent |
|----|-----------------|--|----------|--|-----------------|
| 4 | s7.3(3) | Was the person(s) appointed by the local government under s7.3(1) to be its auditor a registered company auditor or an approved auditor? | No | Audits are under the Office of the Auditor General | Moore Australia |
| 5 | s7.9(1) | Was the auditor's report for the financial year ended 30 June 2020 received by the local government by 31 December 2020? | No | Audit remained ongoing at conclusion of reporting period. | Moore Australia |
| 6 | s7.12A(3) | Where the local government determined that matters raised in the auditor's report prepared under s7.9 (1) of the Act required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters? | Yes | 18/19 audit report received during reporting period. Report to Audit Committee item 4.2 23/4/20, received by Council item 8.2 OMC held 23/4/20 | Moore Australia |
| 7 | s7.12A(4)(a) | 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? | Yes | 18/19 audit report received during reporting period. Report to Audit Committee item 4.2 23/4/20, received by Council item 8.2 OMC held 23/4/20 | Moore Australia |
| 8 | s7.12A(4)(b) | Where the local government was required to prepare a report under s.7.12A(4)(a), was a copy of the report given to the Minister within three months of the audit report being received by the local government? | No | Management to review and investigate any required action | Moore Australia |
| 9 | s7.12A(5) | Within 14 days after the local government gave a report to the Minister under s7.12A(4)(b), did the CEO publish a copy of the report on the local government's official website? | No | Management to review and investigate any required action | Moore Australia |
| 10 | Audit Reg 7 | Did the agreement between the local government and its auditor include the objectives and scope of the audit, a plan for the audit, details of the remuneration and expenses paid to the auditor, and the method to be used by the local government to communicate with the auditor? | No | Audits are under the Office of the Auditor General | Moore Australia |
| 11 | Audit Reg 10(1) | Was the auditor's report for the financial year ending 30 June received by the local government within 30 days of completion of the audit? | No | Audit remained ongoing at conclusion of reporting period | Moore Australia |



| Integrated Planning and Reporting | | | | | |
|-----------------------------------|--------------------------|--|----------|---|-----------------|
| No | Reference | Question | Response | Comments | Respondent |
| 1 | Admin Reg 19C | Has the local government adopted by absolute majority a strategic community plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section? | Yes | SCP adopted 2016-2026 adopted 21/07/16. Major review commenced during 2020 through engagement of consultants | Moore Australia |
| 2 | Admin Reg 19DA (1) & (4) | Has the local government adopted by absolute majority a corporate business plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section? | Yes | CBP 2019-2023 Item 11.1.5 OMC 27/06/2019 (resolution 190627.09) | Moore Australia |
| 3 | Admin Reg 19DA (2) & (3) | Does the corporate business plan comply with the requirements of Admin Reg 19DA(2) & (3)? | Yes | | Moore Australia |

| Local Government Employees | | | | | |
|----------------------------|------------------------------------|--|----------|---|-----------------|
| No | Reference | Question | Response | Comments | Respondent |
| 1 | Admin Reg 18C | Did the local government approve a process to be used for the selection and appointment of the CEO before the position of CEO was advertised? | N/A | | Moore Australia |
| 2 | s5.36(4) & s5.37 (3) Admin Reg 18A | Were all CEO and/or senior employee vacancies advertised in accordance with Admin Reg 18A? | N/A | Advertising occurred during 2019 (reported in 2019 CAR) | Moore Australia |
| 3 | Admin Reg 18E | Was all information provided in applications for the position of CEO true and accurate? | N/A | | Moore Australia |
| 4 | Admin Reg 18F | 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)? | N/A | | Moore Australia |
| 5 | s5.37(2) | Did the CEO inform council of each proposal to employ or dismiss senior employee? | Yes | EMTS appointed item 14.1.1 OMC held 27/02/2020 | Moore Australia |
| 6 | s5.37(2) | 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? | N/A | | Moore Australia |



| Official Conduct | | | | | |
|------------------|-----------|--|----------|---------------------------|-----------------|
| No | Reference | Question | Response | Comments | Respondent |
| 1 | s5.120 | Has the local government designated a senior employee as defined by section 5.37 to be its complaints officer? | N/A | CEO is complaints officer | Moore Australia |
| 2 | s5.121(1) | 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)? | Yes | | Moore Australia |
| 3 | s5.121(2) | Does the complaints register include all information required by section 5.121 (2)? | Yes | | Moore Australia |
| 4 | s5.121(3) | Has the CEO published an up-to-date version of the register of the complaints on the local government's official website? | Yes | No entries recorded | Moore Australia |

| Optional Questions | | | | | |
|--------------------|-----------------------------------|--|----------|---|-----------------|
| No | Reference | Question | Response | Comments | Respondent |
| 1 | Financial Management Reg 5 (2)(c) | Did the CEO review the appropriateness and effectiveness of the local government's financial management systems and procedures in accordance with Financial Management Reg 5(2)(c) within the three years prior to 31 December 2020? If yes, please provide the date of council's resolution to accept the report. | No | Consultants engaged to perform review from 11 January 2020 (site visit undertaken 12-15 January 2021) | Moore Australia |
| 2 | Audit Reg 17 | 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 Audit Reg 17 within the three years prior to 31 December 2020? If yes, please provide date of council's resolution to accept the report. | Yes | Audit & Risk Committee Meeting 13/12/2018 (resolution 181213.03) and presented to OMC 13/12/2018 (resolution 181213.04) | Moore Australia |
| 3 | s5.87C(2) | Where a disclosure was made under sections 5.87A or 5.87B, was the disclosure made within 10 days after receipt of the gift? | N/A | | Moore Australia |
| 4 | s5.87C | Where a disclosure was made under sections 5.87A or 5.87B, did the disclosure include the information required by section 5.87C? | N/A | | Moore Australia |
| 5 | s5.90A(2) | Did the local government prepare and adopt by absolute majority a policy dealing with the attendance of council members and the CEO at events? | No | Draft policy has been prepared to be considered by Council | Moore Australia |



Department of
Local Government, Sport
and Cultural Industries

| No | Reference | Question | Response | Comments | Respondent |
|----|---------------------------|---|----------|--|-----------------|
| 6 | s.5.90A(5) | Did the CEO publish an up-to-date version of the attendance at events policy on the local government's official website? | No | As above | Moore Australia |
| 7 | s5.96A(1), (2), (3) & (4) | Did the CEO publish information on the local government's website in accordance with sections 5.96A(1), (2), (3), and (4)? | No | External consultant has reviewed and provided improvements to be implemented where compliance gaps exist | Moore Australia |
| 8 | s5.128(1) | Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members? | Yes | | Moore Australia |
| 9 | s5.127 | Did the local government prepare a report on the training completed by council members in the 2019/2020 financial year and publish it on the local government's official website by 31 July 2020? | Yes | | Moore Australia |
| 10 | s6.4(3) | By 30 September 2020, did the local government submit to its auditor the balanced accounts and annual financial report for the year ending 30 June 2020? | N/A | | Moore Australia |

Tenders for Providing Goods and Services

| No | Reference | Question | Response | Comments | Respondent |
|----|--|--|----------|---|-----------------|
| 1 | F&G Reg 11A(1) & (3) | Does the local government have a current purchasing policy that complies with F&G Reg 11A(3) in relation to contracts for other persons to supply goods or services where the consideration under the contract is, or is expected to be, \$250,000 or less or worth \$250,000 or less? | Yes | | Moore Australia |
| 2 | F&G Reg 11A(1) | Did the local government comply with its current purchasing policy 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? | No | Cannot guarantee compliance has occurred with all purchasing activities below \$250,000 | Moore Australia |
| 3 | s3.57 F&G Reg 11 | Subject to F&G Reg 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 F&G Reg 11(1)? | Yes | | Moore Australia |
| 4 | F&G Regs 11(1), 12(2), 13, & 14(1), (3), and (4) | When regulations 11(1), 12(2) or 13 required tenders to be publicly invited, did the local government invite tenders via Statewide public notice in accordance with F&G Reg 14(3) and (4)? | Yes | | Moore Australia |



Department of
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and Cultural Industries

| No | Reference | Question | Response | Comments | Respondent |
|----|---------------------|--|----------|--|-----------------|
| 5 | F&G Reg 12 | Did the local government comply with F&G Reg 12 when deciding to enter into multiple contracts rather than a single contract? | N/A | | Moore Australia |
| 6 | F&G Reg 14(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? | Yes | | Moore Australia |
| 7 | F&G Regs 15 & 16 | Did the local government's procedure for receiving and opening tenders comply with the requirements of F&G Regs 15 and 16? | Yes | | Moore Australia |
| 8 | F&G Reg 17 | Did the information recorded in the local government's tender register comply with the requirements of F&G Reg 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website? | Yes | | Moore Australia |
| 9 | F&G Reg 18(1) | Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender? | N/A | | Moore Australia |
| 10 | F&G Reg 18(4) | 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? | Yes | | Moore Australia |
| 11 | F&G Reg 19 | Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted? | Yes | | Moore Australia |
| 12 | F&G Regs 21 & 22 | Did the local government's advertising and expression of interest processes comply with the requirements of F&G Regs 21 and 22? | N/A | No EOIs with intent to proceed to tender sought during review period | Moore Australia |
| 13 | F&G Reg 23(1) & (2) | 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? | N/A | | Moore Australia |
| 14 | F&G Reg 23(3) | Were all expressions of interest that were not rejected assessed by the local government? | N/A | | Moore Australia |
| 15 | F&G Reg 23(4) | After the local government considered expressions of interest, did the CEO list each person considered capable of satisfactorily supplying goods or services as an acceptable tenderer? | N/A | | Moore Australia |
| 16 | F&G Reg 24 | Did the CEO give each person who submitted an expression of interest a notice in writing of the outcome in accordance with F&G Reg 24? | N/A | | Moore Australia |



Department of
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and Cultural Industries

| No | Reference | Question | Response | Comments | Respondent |
|----|---------------------------------|---|----------|--|-----------------|
| 17 | F&G Regs 24AD(2) & (4) and 24AE | Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice in accordance with F&G Reg 24AD(4) and 24AE? | N/A | No panels invited during review period | Moore Australia |
| 18 | F&G Reg 24AD(6) | 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? | N/A | | Moore Australia |
| 19 | F&G Reg 24AF | Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with the requirements of F&G Reg 16, as if the reference in that regulation to a tender were a reference to a pre-qualified supplier panel application? | N/A | | Moore Australia |
| 20 | F&G Reg 24AG | Did the information recorded in the local government's tender register about panels of pre-qualified suppliers comply with the requirements of F&G Reg 24AG? | N/A | | Moore Australia |
| 21 | F&G Reg 24AH(1) | 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? | N/A | | Moore Australia |
| 22 | F&G Reg 24AH(3) | 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? | N/A | | Moore Australia |
| 23 | F&G Reg 24AI | Did the CEO send each applicant written notice advising them of the outcome of their application? | N/A | | Moore Australia |
| 24 | F&G Regs 24E & 24F | Where the local government gave regional price preference, did the local government comply with the requirements of F&G Regs 24E and 24F? | Yes | | Moore Australia |

I certify this Compliance Audit Return has been adopted by council at its meeting on _____

Signed Mayor/President, Laverton

Signed CEO, Laverton

Shire of Laverton 2020 Compliance Audit Return – Summary of Matters Noted

| Question No. | Section/Topic | Matters Identified / Improvements | Reportable in GAR (Y/N) |
|--------------|----------------------|--|-------------------------|
| 1 | Disposal of Property | <p>Our testing noted an instance where an asset was not disposed of in accordance with section 3.58 of the <i>Local Government Act 1995</i> and the <i>Local Government (Functions and General) Regulations 1996</i>. This was noted to be the result of a plant item being traded at the same time of purchasing a new plant item. Although the purchasing policy and legislative requirements allowed for the new plant item to be purchased without going to tender, the disposition of the traded plant item is not captured by these same exclusions.</p> | Y |
| | | <p>Improvement: Ensure future asset disposals are in accordance with the requirements of section 3.58 of the <i>Local Government Act 1995</i> and the <i>Local Government (Functions and General) Regulations 1996</i>.</p> | |
| 8 & 9 | Finance | <p>A significant adverse trend was identified during the 2018-19 audit. A report was:</p> <ul style="list-style-type: none"> • A report was prepared with management comments, but not may not be sufficient to satisfy the requirement of stating actions intended to be taken; • The above mentioned report was considered by the audit committee and Council; • The report was not submitted to the Minister; and • The report was not published on the official local government website. <p>as required by legislation.</p> | Y |
| | | <p>Improvement: Prepare a report for consideration by the Audit Committee and Council, forward to the Minister after adoption, and publish the report on the Shire's website. Ensure any future reports are prepared and published as required by section 7.12A of the <i>Local Government Act 1995</i>.</p> | |
| 5 & 6 | Optional Questions | <p>A policy relating to attendance at events has not been prepared / adopted by Council.</p> | Y |
| | | <p>Improvement: Review and adopt draft attendance at events policy to comply with section 5.90 of the <i>Local Government Act 1995</i>. Publish the policy on the Shire's website as required.</p> | |
| 8 | Optional Questions | <p>A general policy for Councillors attending conferences etc was adopted in 1999. This policy has not been updated since that time</p> | Y |
| | | <p>Improvement: Review and adopt draft policy for Ongoing Elected Member Professional Development to comply with section 5.128 of the <i>Local Government Act 1995</i>. Publish the policy on the Shire's website as required.</p> | |



Shire of Laverton 2020 Compliance Audit Return – Summary of Matters Noted

| Question No. | Section/Topic | Matters Identified / Improvements | Reportable in CAR (Y/N) |
|--------------|--------------------|---|-------------------------|
| 7 | Optional Questions | <p>Not all Local Laws published on website as required. DLGSC Local Law register notes following local laws:</p> <ul style="list-style-type: none"> ◦ Fencing Amendment Local Law 2014 (published) ◦ Fencing Local Law 2013 (published) ◦ Dogs Local Law (published) ◦ Local Government Property Local Law 2018 (published) ◦ Health Local Laws 1999 (published) ◦ Removal and Disposal of Obstructing Animals or Vehicles (not published) ◦ Shire of Laverton Cemetery By-laws (not published) ◦ Standing Orders Draft Model No. 4 (not published) <p>Local Public and Statewide Public notice is not consistently published on the website as required.</p> <p>Up to date copies of Council policies are not all available on the local government website. The 2018 policy manual is currently uploaded, although some policies have since undergone review which have not yet been updated to the website during 2020.</p> <p>Agenda for council and committee meetings are not maintained on the website as required by legislation.</p> <p>Improvements: Upload copies of local laws to the official local government website for compliance. Copies of required local laws may be available from the Local Laws Register on DLGSC website.</p> <p>Ensure all notices relating to local public notice and statewide public notice is published on the website to comply with sections 1.7 & 1.8 of the <i>Local Government Act 1995</i>. Consider a mechanism/report trail for future compliance checks to be performed.</p> <p>Publish up to date version of each policy of the Shire on the official local government website as required by regulation 29C (2)(c) <i>Local Government (Administration) Regulations 1996</i>.</p> <p>Consider consistently filing or providing information on webpages for direction on where information can be sourced.</p> | Y |
| 9 | Optional Questions | <p>A report detailing training for elected members is not available on the Shire website as required by legislation.</p> <p>Improvement: Prepare and publish report on local government website for 2019/20 detailing training for elected members as required by s5.127 of the <i>Local Government Act 1995</i>. Ensure future reports are published to the local government website within one month of the EOFY to which the report relates.</p> | Y |



Shire of Laverton 2020 Compliance Audit Return – Summary of Matters Noted

| Question No. | Section/Topic | Matters Identified / Improvements | Reportable in GAR (Y/N) |
|--------------|--|---|-------------------------|
| 2 | Tenders for Providing Goods and Services | <p>Non-compliance between procurement thresholds and purchasing requirements for low value purchases has possibly occurred during the review period. It was noted with management it is very difficult to declare during the review period the appropriate number of quotations had been obtained for every purchase (particularly low value purchases) in accordance with the purchasing policy.</p> <p>Improvement: Review systems and controls to minimise risks of non compliance with adopted purchasing policy.</p> | Y |
| - | Model Standards | <p>We noted the Shire is yet to adopt the model standards prescribed under regulation 18FA of <i>Local Government (Administration) Regulations 1996</i>. We accept the Shire has 3 months from the date gazetted to adopt the model standards.</p> <p>Improvement: We suggest the requirements of Sections 5.39, 5.39A, 5.39B and 5.39C of the <i>Local Government Act 1995</i> be reviewed and measures be implemented to ensure compliance.</p> | N |
| - | Code of Conduct | <p>Regulations gazette on the 3 February 2021 introduced minimum requirements for an employee code of conduct and introduced a model Code of Conduct for Council members.</p> <p>Improvement: Adopt a new Code of Conduct for employees in accordance with the employee code regulations and the Model Code of Conduct for Council members by 3 May 2021</p> | N |
| - | 2018/19 Annual Report | <p>The 2018/19 Annual Report was accepted by Council at its meeting held 23 April 2020. The 2018/19 annual report appears to have been uploaded to the Shire's website on 19 June 2020.</p> <p>Improvement: Ensure future annual reports are received as required by legislation. A copy of the annual report is also required to be uploaded to the website within 14 days after being accepted by Council.</p> | N |

11.2 ENVIRONMENTAL HEALTH/BUILDING SURVEYOR BUSINESS

11.3 WORKS AND SERVICES BUSINESS

11.4 PLANNING AND DEVELOPMENT BUSINESS

12. ELECTED MEMBERS' MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

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

13.1 LATE ITEM 13.1.1 BE RECEIVED

RESOLUTION

COUNCIL DECISION/PROCEDURAL MOTION

MOVED: Cr R Prentice

SECONDED: Cr S Weldon

Late items 13.1.1 be recieved

CARRIED 6/0

13.1.1 LOT 322 (6) BURT STREET LAVERTON – UNFIT FOR HUMAN HABITATION

| | |
|--|--|
| SUBMISSION TO: | Ordinary Meeting of Council, 25 March 2021 |
| DISCLOSURE OF INTEREST: | The author has no financial interest in this matter |
| OWNER/APPLICANT: | Laverton Police, 20 October 2020 |
| AUTHOR: | Dave Hadden, Environmental Health Officer/Building Surveyor |
| PREVIOUS MEETING REFERENCE: | OMC261120.11.2.1 |

MATTER FOR CONSIDERATION

To engage McLeods Barristers and Solicitors to commence prosecution proceedings against the owner of 6 Burt Street, Laverton.

ATTACHMENTS

Nil

APPLICANT'S SUBMISSION

Not applicable.

BACKGROUND

Council determined to serve an Unfit for Human Habitation Notice against the owner of 6 Burt Street Laverton at its November 2020 Council Meeting. The notice required the owner to either renovate the home to a habitable condition or demolish by the 28 February 2021.

STATUTORY ENVIRONMENT

Part V — Dwellings

Division 1 — Houses unfit for occupation

135. Dwellings unfit for habitation

(1) Any local government may, of its own motion, and shall, when required by order of the Chief Health Officer by notice in writing, declare that any house, or any specified part thereof, is unfit for human habitation.

(2) The notice may direct that such house or part thereof shall not, after a time to be specified in the notice, be inhabited or occupied by any person.

(3) The notice shall be affixed to some conspicuous part of the house, and a copy of such notice shall be served upon the owner or occupier thereof.

136. Such house not to be let or occupied

Any person who, after the expiration of the specified time, inhabits or occupies, or suffers to be inhabited or occupied, such house or part thereof, commits an offence.

137. Condemned building to be amended or removed

A notice may be served by the local government upon the owner of such house directing him, within a time limited by such notice, either to amend the same in some specified manner or take down and remove the same

Provided that —

- (i) the notice may direct the owner to take down and remove the house, without giving him the alternative of amending the same; and
- (ii) any person aggrieved by any notice under this section may apply to the State Administrative Tribunal for a review of the decision.

POLICY IMPLICATIONS

Council has no policies in respect to this matter.

FINANCIAL IMPLICATIONS

Financial costs may be in the order of \$1,200.00 to \$1,500.00 associated with McLeods representation.

STRATEGIC IMPLICATIONS

The recommendation of this report has no strategic implications for Council.

CONSULTATION

Nil.

COMMENT

The dwelling remains in an uninhabitable condition and appears the owner has not made any attempt to comply with the notice. As such, staff recommend that McLeods Barristers and Solicitors be engaged to commence prosecution proceedings against the owner of 6 Burt Street Laverton for noncompliance with the Health Unfit for Human Habitation Notice dated 27 November 2020.

VOTING REQUIREMENTS

Simple majority decision of Council required.

RESOLUTION

COUNCIL DECISION/PROCEDURAL MOTION

MOVED: Cr S Weldon SECONDED: Cr R Ryles

That Council:

- a) **Engage McLeods Barristers and Solicitors to commence prosecution proceedings against the owner of 6 Burt Street Laverton, for noncompliance with the Unfit for Human Habitation Notice served on 27 November 2020**

CARRIED 6/0



WESTERN AUSTRALIA POLICE FORCE

LAVERTON POLICE STATION

29 AUGUSTA STREET, LAVERTON
WESTERN AUSTRALIA 6440
TELEPHONE: (08) 9038 2777

Ref: RE: Mr. Miao JING CHEN (Thomas) - 6 Burt Street,
LAVERTON WA 6440
Inquiries: Mark.LANG2@police.wa.gov.au

To

Environmental Health Office
Mcleods Barristers and Solicitors
Department of Mines, Industry Regulation and Safety – Consumer Protection

RE: Mr. Miao JING CHEN (Thomas) - 6 Burt Street, Laverton WA 6440

I am writing in regards to misconduct by landlord Mr. Miao JING CHEN and his residential address of 6 Burt Street, Laverton WA 6440.

I would like to bring to your attention several breaches of statute law and illegal activity conducted by Mr. Miao JING CHEN whilst being the owner of 6 Burt Street, Laverton WA 6440. Furthermore, I would like to mention additional breaches at his other residential addresses of;

14 Burt Street, Laverton WA 6440
13A Cable Street, Laverton WA 6440
13B Cable Street, Laverton WA 6440

6 Burt Street, Laverton WA 6440

I have been a Police Officer in Laverton since December 2019. Since then, I have had extensive dealings with the address of 6 Burt Street, Laverton WA 6440. During the regular attendance, I observed that the address was in no way fit for human habitation and that it posed an immense risk to the safety and wellbeing of any person who lived in there, including small children.

On 20 October 2020, I notified the Environmental Health Office that the address of 6 Burt Street, Laverton WA 6440 was a house unfit for human habitation.

I am now aware that since that date, the Environmental Health Office has inspected the address of 6 Burt Street, Laverton WA 6440 and declared it unfit for human habitation.

I have continuously observed persons coming and going from 6 Burt Street, Laverton WA 6440 from December 2020 to March 2021. Mr. Miao JING CHEN was present on dates in December, January and March and was actively allowing persons to occupy the address. I am now aware that the address was declared uninhabitable during this period.

At the start of March 2021, I observed that Mr. Miao JING CHEN returned to Laverton for which I assume was for the purpose of completing work on 6 Burt Street, Laverton WA 6440. Upon his arrival, human activity within 6 Burt Street, Laverton WA 6440 began to heavily escalate. This led me to inquire into the legality of it being inhabited.

I conducted inquiries which revealed that the address was still deemed uninhabitable.

My findings revealed that alarmingly, Mr. Miao JING CHEN has continued to allow persons to occupy 6 Burt Street, Laverton WA 6440. And further, Mr. Miao JING CHEN has formed an illegal tenancy agreement leasing the address to new unregistered tenants, Karina MITCHELL and Marlene MITCHELL in which he has targeted their vulnerable state and pressured them into signing an unlawful lease agreement, all while still obtaining rent from the ex-tenant, Lloyd SULLIVAN.

In conclusion of my inquiries, I have developed the following timeline:

December 2020 to February 2021:

Unknown persons have been continuously occupying 6 Burt Street, Laverton WA 6440.

February 2021 to 9 March 2021:

Roderick JENNINGS and Janita PHILLIPS have been occupying 6 Burt Street, Laverton WA 6440 under a verbal agreement with Mr. Miao JING CHEN.

9 March 2021 to 15 March 2021:

Karina MITCHELL and Marlene MITCHELL have been occupying 6 Burt Street, Laverton WA 6440 under an illegal lease agreement with Mr. Miao JING CHEN.

As a result of my inquiries, I have obtained the following physical material to assist your office(s) in your investigation and/or prosecution:

- i. Statement of First-Class Constable LANG PD16152
- ii. Statement of Karina MITCHELL (occupant)
- iii. Statement of Marlene MITCHELL (occupant)
- iv. Residential Tenancy Agreement – Karina MITCHELL
- v. Copy of MyGov Deductions – Karina MITCHELL
- vi. Copy of MyGov Deductions – Marlene MITCHELL
- vii. Email account from Jezaire KELLY (witness)

For your reference, below is a running sheet of my inquiries into persons occupying 6 Burt Street, Laverton WA 6440 whilst it was declared uninhabitable and how the above-mentioned timeline and material was obtained.

FRI 05-MAR-2021:

Police Witnessed Persons Occupying Address:

I observed persons I know to be Roderick JENNINGS and Janita PHILLIPS occupying 6 Burt Street, Laverton WA 6440.

SAT 06-MAR-2021:

Police Witnessed Persons Occupying Address:

I observed persons I know to be Roderick JENNINGS and Janita PHILLIPS occupying 6 Burt Street, Laverton WA 6440.

SUN 07-MAR-2021:

Police Witnessed Persons Occupying Address / Attended Address:

At about 2.09pm, I received a telephone call from Mr. Miao JING CHEN reporting damage to 6 Burt Street, LAVERTON WA 6440. Western Australia Police Force Computer Aided Dispatch (CAD) reference LWP21030700201010 refers.

First-Class Constable CURTIS and I attended the address where we were met by Mr. Miao JING CHEN who was in company with Roderick JENNINGS and Janita PHILLIPS.

During conversation, Mr. Miao JING CHEN advised me that Roderick JENNINGS and Janita PHILLIPS were now living at the address, and that overnight someone had broken the front door while they were sleeping. It was to my understanding that associates of Roderick JENNINGS and Janita PHILLIPS had damaged the door.

At the time, I assumed that the address must have been cleared by the Environmental Health Office for Roderick JENNINGS and Janita PHILLIPS to be living in it.

MON 08-MAR-2021:

Police Witnessed Persons Occupying Address:

I observed persons I know to be Roderick JENNINGS and Janita PHILLIPS occupying 6 Burt Street, Laverton WA 6440.

TUE 09-MAR-2021:

Police Witnessed Persons Occupying Address:

I heard nuisance noise coming from 6 Burt Street, Laverton WA 6440.

WED 10-MAR-2021:

Police Witnessed Persons Occupying Address:

I heard nuisance noise coming from 6 Burt Street, Laverton WA 6440.

THUR 11-MAR-2021:

Police Witnessed Persons Occupying Address:

At 5.00pm, I was informed by Senior Constable MAGUIRE that Mr. Miao JING CHEN had leased 6 Burt Street, Laverton WA 6440 to Karina MITCHELL and her 10-year-old daughter.

At 5.15pm, I attended 6 Burt Street, Laverton WA 6440. I observed Mr. Miao JING CHEN standing outside of the address with Gino KENDA 24-NOV-1983 and Tara KENDA 17-MAR-1983. Karina MITCHELL 23-NOV-1979, Daniel RICHARDS 21-AUG-1987, Lloyd SULLIVAN 13-MAR-1968 and Kingsley WILLIAMS 01-JAN-1974 were at the address and alcohol was being consumed.

I spoke with Mr. Miao JING CHEN where he told me that Karina MITCHELL was now living at the address as "her mother speaks good English and told me that she is a good tenant and will pay". I spoke to Karina MITCHELL who confirmed that she was now living at the address.

At 6.40pm, a large party was occurring within and outside the address. Loud music, anti-social behaviour and alcohol consumption. I observed Mr. Miao JING CHEN, Karina MITCHELL, Daniel RICHARDS, Kingsley WILLIAMS and others to be at the address.

FRI 12-MAR-2021:

Police Witnessed Persons Occupying Address:

I observed white Kia motor vehicle registration KBC683R parked under the garage of the address, Gino KENDA, Tara KENDA and their young children were at the address walking in and out all day.

At about 4.00pm, a large party occurred at the address, I observed 10-15 anti-social people including Karina MITCHELL at the address walking in and out. Loud screaming could be heard and alcohol consumption observed.

SAT 13-MAR-2021:

Police Witnessed Persons Occupying Address:

At about 7.00am, I observed white Kia motor vehicle registration KBC683R parked in the car port of 6 Burt Street, Laverton WA 6440.

Police Attended Address:

At about 11.22am, I attended 6 Burt Street, Laverton WA 6440. I entered the address under provisions of the Health (Miscellaneous Provisions) Act 1911. I observed mattresses and bedding set up in the house for human habitation. I did not observe any notice fixed to the address (I am now aware this notice has been removed by an unknown person).

Account of Karina MITCHELL:

At about 11.38am, I spoke to the 'new tenant' Karina MITCHELL on Macpherson Place, Laverton. This conversation is recorded on police body worn video camera.

Karina MITCHELL stated:

- On Tuesday (9 March 2021) the owner (Thomas) approached her and said she could rent 6 Burt Street.
- She was to pay \$220 per fortnight in rent with the first week free.
- The owner constantly asked her to sign the lease agreement so she signed it.
- The owner tried to get her Centrelink number and MyGov number.
- She moved into the address on Wednesday (10 March 2021).

Account of Gino KENDA / Tara KENDA:

At about 12.05pm, I stopped and spoke with white Kia motor vehicle registration KBC683R in Laverton. I spoke with Gino KENDA, Tara KENDA and their young children.

Gino KENDA stated:

- He and his family are from Warburton WA and are currently staying with Karina MITCHELL at 6 Burt Street, Laverton.
 - The owner of 6 Burt Street, Laverton is leasing the house to Karina and she is now living there, he and his wife are temporarily staying there with Karina.
 - He stated that the address is not safe and that the owner should be charged.
- I advised Gino to seek other accommodation as he is committing an offence, he acknowledged this.

Residential Tenancy Agreement obtained:

At about 1.18pm, I spoke with Karina MITCHELL in Laverton. Karina took me to 6 Burt Street, Laverton WA 6440 where she voluntarily surrendered the Residential Tenancy Agreement that Mr. Miao JING CHEN, she and her mother signed. Residential Tenancy Agreement showed:

- An agreement entered into by Mr. Miao JING CHEN, Karina MITCHELL and Marlene MITCHELL for the lease of 6 Burt Street, Laverton WA 6440.
- The Lease started on 9 March 2021
- The rent for which was \$220 per week (\$440 per fortnight) payed into Mr. Miao JING CHEN's bank account from Centrepay accounts of both Karina MITCHELL and Marlene MITCHELL.
- The Residential Tenancy Agreement was signed by Mr. Miao JING CHEN on 9 March 2021, Karina MITCHELL and Marlene MITCHELL on 10 March 2021.

Statement of Karina MITCHELL obtained:

At about 2.58pm, Karina MITCHELL provided me with a statement detailing the following:

- On 9 March 2021, Karina MITCHELL approached Thomas (Mr. Miao JING CHEN) and asked if he had a house she could rent.
- Mr. Miao JING CHEN advised her that he had 6 Burt Street, Laverton WA 6440. Roderick JENNINGS and Janita PHILLIPS were going to sign the lease however she could sign it instead.
- On 10 March 2021, Karina MITCHELL and her mother Marlene MITCHELL spoke to Mr. Miao JING CHEN where he told them they could move into 6 Burt Street, Laverton WA 6440.
- Karina MITCHELL moved her belongings into the address.
- On 11 March 2021, Mr. Miao JING CHEN made a telephone call to Karina MITCHELL and asked her to sign a Residential Tenancy Agreement.
- Mr. Miao JING CHEN, Karina MITCHELL and Marlene MITCHELL met at the Community Resource Centre.
- Mr. Miao JING CHEN pressured and coached Karina MITCHELL and Marlene MITCHELL into setting up a direct debit from their my gov account. \$220 per fortnight each (\$440 per fortnight between them both).
- Mr. Miao JING CHEN, Karina MITCHELL and Marlene MITCHELL signed a Residential Tenancy Agreement.

SUN 15-MAR-2021:

Inquiries at Community Resource Centre: Account of Employee Jezaire KELLY

At about 9.00am, I attended the Laverton Community Resource Centre in regard to CCTV footage and witness observations of Mr. Miao JING CHEN with Karina MITCHELL and Marlene MITCHELL.

I spoke to Laverton Community Resource Centre employee Jezaire KELLY 03-MAR-1999 who stated that:

-On Wednesday 10 March 2021, Mr. Miao JING CHEN brought Karina MITCHELL into the Community Resource Centre.

-Karina MITCHELL appeared to be distressed. Mr. Miao JING CHEN was pushy and forced Karina MITCHELL to sign a Tenancy Agreement and set up a MyGov deduction to his bank account.

-Later, Mr. Miao JING CHEN brought Karina MITCHELL and Marlene MITCHELL to the Community Resource Centre where he did the same with Marlene MITCHELL.

-Marlene MITCHELL advised Jezaire the poor condition of the house.

-Mr. Miao JING CHEN was pushy and stated he needed their money.

-Mr. Miao JING CHEN was quick to help Karina MITCHELL and Marlene MITCHELL set up a direct debit to his bank account however would not help them set up rental assistance.

-Mr. Miao JING CHEN was racist and arrogant towards Karina MITCHELL and Marlene MITCHELL.

Inquiries at Community Resource Centre: Cancellation of MyGov Direct Debit / Summaries Obtained

At about 9.15am, Karina MITCHELL attended the Laverton Community Resource Centre where Jezaire KELLY helped her cancel her and Marlene MITCHELL's direct debits.

Karina MITCHELL provided;

-A copy of Karina MITCHELL's direct debit summary

-A copy of Marlene MITCHELL's direct debit summary

Account / Statement of Marlene MITCHELL:

At about 10.30am, I spoke to Marlene MITCHELL and further obtained a statement from her. Marlene stated:

-Last week, her daughter Karina MITCHELL approached her and told her they got a house.

-The next day, Karina took her to 6 Burt Street, Laverton.

-They both spoke with the owner. He let them stay in the house.

-They stayed in the house, she noticed the walls were damaged and windows were smashed.

-The next day, the owner took them to the Community Resource Centre where he made them sign paperwork and set up a direct debit.

-She felt pressured and was being treated unfairly.

Account of Ex-Tenant Lloyd SULLIVAN - still paying rent:

I attended 14 Burt Street, Laverton WA 6440 and spoke with the ex-tenant of 6 Burt Street, Lloyd SULLIVAN. Lloyd SULLIVAN would not comment on the character of Mr. Miao JING CHEN however stated that he is still paying \$400 per fortnight to Mr. Miao JING CHEN for lease of 6 Burt Street even though he no longer lives there.

Account of Ex-Ex-Tenant Irwin SULLIVAN – Treated unfairly

I spoke to the ex-ex tenant of 6 Burt Street, Irwin SULLIVAN who lived in the address prior to Lloyd

SULLIVAN. Irwin told me that he got caught in a lease for 2 years at the address paying \$400 per fortnight.

For the entire 2 years, he did not have any hot water. Eventually he got out of the lease and Lloyd

SULLIVAN took over.

Account of Roderick SULLIVAN

I spoke with Roderick SULLIVAN about he and Janita PHILLIPS living at the address. Roderick stated:

-He and Janita lived at the address for 2-3 weeks and were paying Lloyd SULLIVAN rent.

-Thomas was okay with them living at the address so long as Lloyd SULLIVAN was okay with it.

-Roderick was not wanting to provide a statement about living at the address.

Upon becoming aware that 6 Burt Street, Laverton WA 6440 was declared uninhabitable, I was alarmed that Mr. Miao JING CHEN was allowing persons to reside in the address and then to coerce persons into entering into an unlawful tenancy agreement.

As per the above information, it appears that Mr. Miao JING CHEN is taking advantage of vulnerable people to gain a financial benefit, of almost somewhat \$840 per fortnight in an uninhabited home.

Additional Addresses

I am aware that Mr. Miao JING CHEN is also the owner and controller of the following addresses in Laverton;

14 Burt Street, Laverton WA 6440
13A Cable Street, Laverton WA 6440
13B Cable Street, Laverton WA 6440

I and other Police Officers from Laverton Police Station have regularly attended all three of the addresses. During our attendance, it has been noted the very poor living conditions that the occupants are exposed to.

14 Burt Street, Laverton WA 6440

It is to my knowledge that the ex-tenant of 6 Burt Street, Laverton WA 6440, Lloyd SULLIVAN, has now relocated to Mr. Miao JING CHEN's address of 14 Burt Street, Laverton WA 6440. This address is under the lease of Lloyd SULLIVAN's partner Anne WALKABOUT. I am aware that the condition of this house exposes the occupants to filth and mould.

13A Cable Street, Laverton WA 6440

I am aware that 13A Cable Street, Laverton WA 6440 is in an extremely unsanitary state. I am now aware that this address has been released to new occupants Christopher EDWARDS and Tanya ROBERTSON (0492 593 804) in the same unsanitary state.

I have engaged with both Christopher EDWARDS and Tanya ROBERTSON out of courtesy where they have advised me of the following;

-Both Christopher EDWARDS and Tanya ROBERTSON signed a lease to both pay \$280 each per fortnight, a total of \$560 per fortnight to Mr. Miao JING CHEN.

-The address has no hot water system and Mr. Miao JING CHEN has advised Christopher EDWARDS and Tanya ROBERTSON to purchase one themselves.

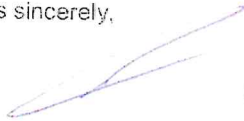
-Mr. Miao JING CHEN has left paint at the address and asked Christopher EDWARDS and Tanya ROBERTSON to paint the address themselves.

In conclusion, Mr. Miao JING CHEN appears to be primarily focused on financial gain and has no due care to the occupants or their wellbeing. I am concerned Mr. Miao JING CHEN has targeted vulnerable aboriginal persons and extorted them for financial gain.

Thank you for your investigation into Mr. Miao JING CHEN, 6 Burt Street, LAVERTON WA 6440 and other residential addresses controlled by him. I hope that this information and physical material will assist you with investigation and/or prosecution of Mr. Miao JING CHEN.

Should you require any further information, please don't hesitate to contact me on (08) 9088 2777 or Mark.LANG2@police.wa.gov.au

Yours sincerely,



1/2
16152

Mark LANG
First Class Constable PD16152
Laverton Police Station

17 March 2021

14. ITEMS FOR CONSIDERATION BEHIND CLOSED DOORS

Nil

15. NEXT MEETING

The next Ordinary Meeting of Council will be held on Thursday, 22 April 2021 at the Shire of Laverton Council Chambers, commencing at 5.00pm

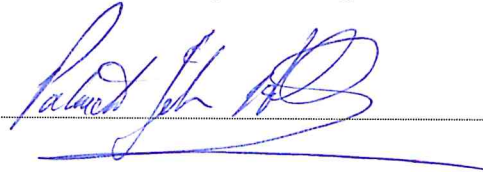
16. CLOSURE OF MEETING

There being no further business, the President declared the meeting closed at 5:59pm.

17. CERTIFICATION OF MINUTES

I, Patrick Hill, hereby certify that the Minutes of the Ordinary Meeting of Council held on 25 March 2021 are confirmed as a true and correct record, as per the Council resolution of the Ordinary Meeting of Council held on 22 April 2021.

SIGNED:



DATED:

22/4/2021
