



AGENDA

Ordinary Council Meeting

To be held in Council Chambers, Wolfram Street Westonia
Thursday 18th April 2024
Commencing 3.30pm

Dear Councillors,

The next Ordinary Meeting of the Council of the Shire of Westonia will be held on 18th April 2024 the Council Chambers, Wolfram Street, Westonia.

Lunch – 1.00pm

Concept Meeting – 1.30pm – 3.00pm

Afternoon Tea – 3.00 pm –3.30 pm

Council Meeting – 3.30 pm

BILL PRICE

CHIEF EXECUTIVE OFFICER

16 April 2024



Disclaimer

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

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

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

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

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



SHIRE OF WESTONIA
A vibrant community lifestyle

STRATEGIC COMMUNITY

SNAPSHOT

PLAN

2018-2028

CORE DRIVERS

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

OUR VALUES

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

Inclusiveness – Be receptive, proactive, and responsive.

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

Communication – Create opportunities for consultation with the broad community.

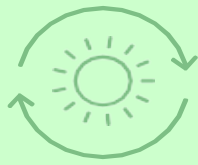
OUR VISION

A vibrant community lifestyle

MISSION

Provide leadership and direction for the community.

ECONOMIC



Support growth and progress, locally and regionally...

Efficient transport connectivity in and around our Shire.

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

Facilitate local business retention and growth.

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

SOCIAL



Provide community facilities and promote social Interaction...

Plan for community growth and changing demographics.

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

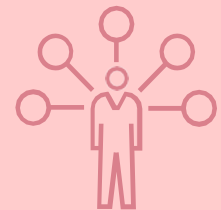
Our community has the opportunity to be active, socialised and connected.

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

Natural spaces are preserved and bring us value.

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

GOVERNANCE



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

Be progressive and capture opportunities.

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

The community receives services in a timely manner.

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

Financial resources meet the ongoing needs of the community.

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

Shire of Westonia: -
A vibrant community lifestyle.



TABLE OF CONTENTS

1. DECLARATION OF OPENING	5
2. ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE	5
3. PUBLIC QUESTION TIME (3.35PM – 3.50PM)	5
4. APPLICATIONS FOR LEAVE OF ABSENCE	5
5. CONFIRMATION OF PREVIOUS MINUTES	5
6. RECEIVAL OF MINUTES	5
7. PRESIDENT/COUNCILLORS ANNOUNCEMENTS	6
8. DECLARATION OF INTEREST	6
9. MATTERS REQUIRING A COUNCIL DECISION	7
9.1. GOVERNANCE, ADMINISTRATION AND FINANCIAL SERVICES	7
9.1.1 ACCOUNTS FOR PAYMENT – MARCH 2024	7
9.1.2 MONTHLY STATEMENT OF FINANCIAL ACTIVITY– MARCH 2024	9
9.1.3 GST RECONCILIATION REPORT – MARCH 2024	11
9.1.4 DISPOSAL OF PROPERTY – 38 DIORITE STREET WESTONIA	12
9.2 COMMUNITY AND REGULATIONS	14
9.2.1 MERREDIN & DISTRICTS JUNIOR FOOTBALL ASSOCIATION (COLTS)	14
9.2.2 CONTRACT– POOL KIOSK & ABLUTION BUILDING	16
9.3 WORKS AND SERVICES	18
9.4 ENVIRONMENTAL HEALTH, PLANNING AND BUILDING SERVICES	19
10. ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN	20
11. NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY A DECISION OF THE MEETING	20
12. DATE AND TIME OF NEXT MEETING	20
13. MEETING CLOSURE	20

1. DECLARATION OF OPENING

The President, Cr Crees welcomed Councillors and staff and declared the meeting open at 3.30pm.

2. ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE

Councillors:

Cr RM Crees	<i>Shire President</i>
Cr RA Della Bosca	<i>Deputy Shire President</i>
Cr DL Simmonds	
Cr DL Geier	
Cr WJ Huxtable	
Cr A Faithfull	

Staff:

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

Members of the Public:

Apologies:

Approved Leave of Absence:

3. PUBLIC QUESTION TIME (3.35PM – 3.50PM)

NIL

4. APPLICATIONS FOR LEAVE OF ABSENCE

NIL

5. CONFIRMATION OF PREVIOUS MINUTES

OFFICER RECOMMENDATIONS

That the minutes of the Ordinary Meeting of Council held on 21st March 2024 be confirmed as a true and correct record.

6. RECEIVAL OF MINUTES

OFFICER RECOMMENDATIONS

Nil

7. PRESIDENT/COUNCILLORS ANNOUNCEMENTS

President, Cr Crees advised having attended the following meetings:

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

Councillor Geier advised having attended the following meetings:

Councillor Simmonds advised having attended the following meetings:

Councillor Faithfull advised having attended the following meetings:

Councillor Huxtable advised having attended the following meetings:

8. DECLARATION OF INTEREST

In accordance with Section 5.65 of the *Local Government Act 1995* the following disclosures of **Financial** interest were made at the Council meeting held on **18th April 2024**.

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

In accordance with Section 5.65 of the *Local Government Act 1995* the following disclosures of **Closely Association Person and Impartiality** interest were made at the Council meeting held on **18th April 2024**.

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



In accordance with Section 5.60B and 5.65 of the *Local Government Act 1995* the following disclosures of **Proximity. interest** were made at the Council meeting held on **18th April 2024**.

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

9. MATTERS REQUIRING A COUNCIL DECISION

9.1. GOVERNANCE, ADMINISTRATION AND FINANCIAL SERVICES

9.1.1 ACCOUNTS FOR PAYMENT – MARCH 2024

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

Purpose of the Report

- Executive Decision Legislative Requirement

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

Background

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

Comment

Attached is a copy of Accounts for Payment for the month of March 2024 The credit card/ Fuel Card statements currently show: -

MasterCard Transactions

CEO March 2024 \$1,273.44 associated with the purchase Starlink Internet Service – CEO, 1049451 - Cloud Anti Spam Recurring, 1038203 - Office 365 Exchange Online Plan Recurring, 1047021 - Microsoft 365 Business Basic Recurring, Dinner with Medical Immersion Coordinator, Microsoft 365 Business Standard Recurring, MBAM Managed Endpoint & Subs recurring March-April, Activ8me Internet service Feb - June Beer & Wine for Chambers and Card Fee & Interest Charges

DCEO March 2024 \$2,130.79 associated with the purchase of BWS = Brendon /Jodie Post Employment Drinks, Battery W-10 For Netgear Sierra Wireless Router Nighthawk M1 MR1100 5040mAh 3.8V, Double Tree by Hilton - Accommodation & Meals - Budget Workshop Jasmine 22/2/2024 Heather 29/2/2024, Replacement Pillows for Dongas, Accu-Chek Performa 100 & Freestyle Optimum Strips, WESSYBBQ - 12 Mths License, Student Immersion Dinner & Dessert Ingredients, Volcano Red - Landscaping Stone, Community Health & Wellbeing Officer Advertisement – Seek and Card Fee & Interest Charges

Fuel Card Transactions

CEO January 2024 \$ Nil

DCEO January 2024 \$ Nil

Construction Supervisor January 2024 \$142.43 associated with the purchase of Diesel 01/03/24 WT111 BP Bellevue, 15/03/2024 WT111 BP Lakes

Statutory Environment

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

Policy Implications

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

Strategic Implications

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

Financial Implications

Expenditure in accordance with the 2023/2024 Annual Budget.

Voting Requirements



Simple Majority



Absolute Majority

OFFICER RECOMMENDATIONS

That March 2024 accounts submitted to today's meeting on Municipal vouchers from DD4074 to DD4098 and Electronic Fund Transfers EFT6768 to EFT6832 (inclusive of Department of Planning and Infrastructure / Creditor and Bank Fees Directly Debited and Visa Card Payments) totalling \$387,001.25 be passed for payment.

List of Accounts Due & Submitted to Council March 2024

Ch/EFT	Date	Name	Description	Amount	Bank	Type
896	01/03/2024	FEE - BANK FEES	BANK FEES	-159.18	1	FEE
438	01/03/2024	FEE - BANK FEES	BANK FEES	-0.80	2	FEE
EFT6768	08/03/2024	Karin M LOVE	HACC Services	-67.96	1	CSH
EFT6769	08/03/2024	Avon Waste	Waste Removal	-2122.04	1	CSH
EFT6770	08/03/2024	Westonia Progress Association Inc.	Fuel Purchased	-9004.62	1	CSH
EFT6771	08/03/2024	Toll Transport Pty Ltd	Freight	-69.81	1	CSH
EFT6772	08/03/2024	Two Dogs Home Hardware	Consumables & Exp Tools	-96.18	1	CSH
EFT6773	08/03/2024	Westonia Tavern	Accommodation	-1775.00	1	CSH
EFT6774	08/03/2024	Invision	Training - Chantelle	-1650.00	1	CSH
EFT6775	08/03/2024	Liberty Oil rural Pty Ltd	Diesel Purchased	-7518.40	1	CSH
EFT6776	08/03/2024	Hersey's Safety Pty Ltd	Safety Equipment	-439.62	1	CSH
EFT6777	08/03/2024	Extra Mile Writing	School Redevelopment Project	-2587.65	1	CSH
EFT6778	08/03/2024	Dylan Copeland	Clearing Permits	-669.90	1	CSH
EFT6779	08/03/2024	Great Southern Fuel Supplies	Fuel & Oils	-440.02	1	CSH
EFT6780	08/03/2024	Dalcon (Dalwallinu Concrete Pty Ltd)	Supply of Culverts	-1880.40	1	CSH
EFT6781	08/03/2024	Australia Post	Postage	-48.98	1	CSH
EFT6782	08/03/2024	Ramsay Construction Pty Ltd	Building Services	-1518.00	1	CSH
EFT6783	08/03/2024	Ancor Electrical	Electrical Work Old Miners Hall	-6387.43	1	CSH
EFT6784	08/03/2024	Wessie Pty Ltd Atf: The Geier Family Trust	Hire Water Cart	-14960.00	1	CSH
EFT6785	08/03/2024	Trans-plus	Roller Hire	-4950.00	1	CSH
EFT6786	08/03/2024	McWilliam Clan Pty Ltd t/a D & T McWilliam	Water Cart Hire	-4312.00	1	CSH
EFT6787	08/03/2024	CORSIGN WA PTY LTD	Signs	-1833.70	1	CSH
EFT6788	08/03/2024	Repco	Battery	-967.51	1	CSH
EFT6789	08/03/2024	WA Contract Ranger Services P/L	Ranger Services	-418.00	1	CSH
EFT6790	08/03/2024	Integrity Management Solutions Pty Ltd	Attain complete Starter	-8250.00	1	CSH
EFT6791	08/03/2024	Comfort style Merredin	HACC Services	-3576.00	1	CSH
EFT6792	08/03/2024	MACE Services Pty Ltd	Roller Doors Seniors	-5500.00	1	CSH
EFT6793	08/03/2024	Lite n'Easy	HACC Services	-608.46	1	CSH
DD4074.1	08/03/2024	Water Corporation	Water Usage & Service Charges	-4358.13	1	CSH
DD4075.1	08/03/2024	Water Corporation	Water Usage & Service Charges	-21661.39	1	CSH
DD4076.1	08/03/2024	Synergy	Power Usage	-7235.89	1	CSH

List of Accounts Due & Submitted to Council March 2024

Ch/EFT	Date	Name	Description	Amount	Bank	Type
DD4079.1	10/03/2024	Aware Super - Accumulation	Payroll deductions	-5622.08	1	CSH
DD4079.2	10/03/2024	BT Panorama Super	Superannuation contributions	-221.20	1	CSH
DD4079.3	10/03/2024	C-Bus	Superannuation contributions	-1238.98	1	CSH
DD4079.4	10/03/2024	MLC Masterkey	Superannuation contributions	-296.28	1	CSH
DD4079.5	10/03/2024	AUSTRALIANSUPER	Superannuation contributions	-1161.35	1	CSH
DD4079.6	10/03/2024	MLC Navigator Retirement Plan	Superannuation contributions	-115.83	1	CSH
DD4079.7	10/03/2024	Australian Retirement Trust	Superannuation contributions	-296.19	1	CSH
DD4079.8	10/03/2024	HESTA	Superannuation contributions	-52.06	1	CSH
PAYS	12/03/2024	Payroll	Salaries & Wages	-42116.86	1	CSH
EFT6794	12/03/2024	Services Australia Child Support	Payroll deductions	-787.65	1	CSH
DD4085.1	14/03/2024	Bendigo Business Mastercard	Various	-3404.23	1	CSH
Direct	15/03/2024	Deputy Commissioner of Taxation	BAS FEB24	-26592.00	1	CSH
EFT6795	15/03/2024	STACEY GEIER	BOND REFUND	-160.00	1	CSH
EFT6796	15/03/2024	Brendan Ferguson	BOND REFUND	-300.00	1	CSH
EFT6797	15/03/2024	Karin M LOVE	HACC Services	-115.96	1	CSH
EFT6798	15/03/2024	Ron Bateman & Co	Consumables	-361.84	1	CSH
EFT6799	15/03/2024	Extra Mile Writing	Grant Assistance	-430.95	1	CSH
EFT6800	15/03/2024	Westonia Community Cooperative Limited	February Purchases	-1723.95	1	CSH
EFT6801	15/03/2024	Brownley's Plumbing & Gas	Annual Backflow Testing	-2964.50	1	CSH
EFT6802	15/03/2024	Market Creations	Web Hosting	-968.00	1	CSH
EFT6803	15/03/2024	McWilliam Clan Pty Ltd t/a D & T McWilliam	Watercart Hire	-4851.00	1	CSH
EFT6804	15/03/2024	Combined Tyres Pty Ltd	Tyres	-385.00	1	CSH
EFT6805	15/03/2024	MACA Infrastructure	Warralakin Stabilisation	-36157.44	1	CSH
EFT6806	15/03/2024	Out West Mechanical	Repairs 140WT	-7312.17	1	CSH
EFT6807	15/03/2024	Lite n'Easy	HACC Service	-354.14	1	CSH
EFT6808	15/03/2024	Acumentis Pty Ltd	Property Valuation	-1100.00	1	CSH
DD4086.1	18/03/2024	TELSTRA CORPORATION LIMITED	/Telephone Usage	-1658.01	1	CSH
896	21/03/2024	FEE - BANK FEES	BANK FEES	-11.87	1	FEE
DD4093.1	24/03/2024	Aware Super - Accumulation	Payroll deductions	-5515.70	1	CSH
DD4093.2	24/03/2024	BT Panorama Super	Superannuation contributions	-235.95	1	CSH
DD4093.3	24/03/2024	C-Bus	Superannuation contributions	-1238.98	1	CSH

List of Accounts Due & Submitted to Council March 2024

Ch/EFT	Date	Name	Description	Amount	Bank	Type
DD4093.4	24/03/2024	MLC Masterkey	Superannuation contributions	-296.28	1	CSH
DD4093.5	24/03/2024	AUSTRALIANSUPER	Superannuation contributions	-937.45	1	CSH
DD4093.6	24/03/2024	MLC Navigator Retirement Plan	Superannuation contributions	-111.54	1	CSH
DD4093.7	24/03/2024	HESTA	Superannuation contributions	-196.71	1	CSH
DD4093.8	24/03/2024	Australian Retirement Trust	Superannuation contributions	-296.19	1	CSH
DD4093.9	24/03/2024	Amp Flexible Lifetime Super	Superannuation contributions	-41.71	1	CSH
896	25/03/2024	2VNET - 2VNET MONTHLY MAINTENANCE FEE	2VNET MONTHLY MAINTENANCE FEE	-578.95	1	FEE
	25/03/2024	Payroll	Salaries & Wages	-40176.62	1	PAY
EFT6809	26/03/2024	Services Australia Child Support	Payroll deductions	-787.65	1	CSH
EFT6810	26/03/2024	2V.NET IT Solutions	Lenovo i5 Tiny Desktop Workstation	-1830.00	1	CSH
EFT6811	26/03/2024	Australian Communications and Media Authority	Retransmission - 42 Wolfram St Lic # 1154859/1	-46.00	1	CSH
EFT6812	26/03/2024	Westrac Pty Ltd	WT158 - troubleshoot & calibrate aircon fan speed as per Out West Mechanical request	-6744.10	1	CSH
EFT6813	26/03/2024	Aquatic Services WA P/I	2023 Pool Pre start service	-2465.10	1	CSH
EFT6814	26/03/2024	Fuel Distributors Of Western Australia Pty Ltd	4,000L Diesel delivered to tanker on Daddow Property Warralakin Road	-7377.20	1	CSH
EFT6815	26/03/2024	Trans-plus	Float Broken down Truck to Daimlers Perth.	-2711.50	1	CSH
EFT6816	26/03/2024	Combined Tyres Pty Ltd	March Purchases - ComV	-275.00	1	CSH
EFT6817	26/03/2024	Lite n'Easy	March Meals - Bill Huxtable	-102.33	1	CSH
DD4098.1	27/03/2024	Synergy	Power Usage & Supply	-4632.99	1	CSH
896	28/03/2024	TPORT - DEPT TRANSPORT LICENSING	DEPT TRANSPORT LICENSING	-6520.40	1	FEE
896	28/03/2024	FEE - BANK FEES	BANK FEES	-7.50	1	FEE
EFT6818	28/03/2024	Toll Transport Pty Ltd	Freight	-295.96	1	CSH
EFT6819	28/03/2024	BOC Limited	Argo shield	-120.69	1	CSH
EFT6820	28/03/2024	Local Pest Control	Pest Control	-489.00	1	CSH
EFT6821	28/03/2024	A.D. Engineering International	Carrabin Info Bay	-89.10	1	CSH
EFT6822	28/03/2024	Marketforce	Public Notice Advert	-385.41	1	CSH
EFT6823	28/03/2024	Wessie Pty Ltd Atf: The Geier Family Trust	Asphalt works	-1815.00	1	CSH
EFT6824	28/03/2024	Betta Roads Pty Ltd	Polycom Stabilisation	-33792.00	1	CSH
EFT6825	28/03/2024	McWilliam Clan Pty Ltd t/a D & T McWilliam	Water Cart Hire	-2156.00	1	CSH
EFT6826	28/03/2024	Scintex Pty Ltd	Fogger Maintenance	-325.00	1	CSH

List of Accounts Due & Submitted to Council March 2024



Ch/EFT	Date	Name	Description	Amount	Bank	Type
EFT6827	28/03/2024	Highway Construction Pty Ltd	Security Deposit Return	-6500.00	1	CSH
EFT6828	28/03/2024	MACE Services Pty Ltd	Trailer Tyres	-343.20	1	CSH
EFT6829	28/03/2024	Schoen Podiatry	HACC Service	-200.00	1	CSH
EFT6830	28/03/2024	Unicare	HACC Products	-207.30	1	CSH
EFT6831	28/03/2024	Envirorubber Solutions Pty Ltd	HACC Product	-938.30	1	CSH
EFT6832	28/03/2024	Lite n'Easy	Meals	-391.83	1	CSH
				-387001.25		

The above list of accounts has been paid under delegation, by the Chief Executive Officer, since the previous list of accounts. Municipal D/Debits from DD4074 to DD4098 and Electronic Fund Transfers EFT6768 to EFT6832 (Inclusive of Department for Planning and Infrastructure / Creditor and Bank Fees Directly Debited and Credit Card Payments) totalling \$387,001.25 submitted to each member of the Council on Thursday 18th April 2024, have been checked and are fully supported by vouchers and duly certified invoices with checks being carried out as to prices, computations and costing.



CHIEF EXECUTIVE OFFICER

9.1.2 MONTHLY STATEMENT OF FINANCIAL ACTIVITY– MARCH 2024

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

Purpose of the Report

- Executive Decision Legislative Requirement

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

Background

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

Comment

The Monthly Statement of Financial Activity for the period ending March 2024 is attached for Councillor information, and consists of:

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

Statutory Environment

General Financial Management of Council
Council 2023/2024 Budget
Local Government (Financial Management) Regulation 34 1996
Local Government Act 1995 section 6.4

Policy Implications

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

Strategic Implications

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

Financial Implications

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

Voting Requirements

Simple Majority

Absolute Majority

OFFICER RECOMMENDATIONS

That Council adopt the Monthly Financial Report for the period ending March 2024 and note any material variances greater than \$10,000 or 15%.

SHIRE OF WESTONIA

MONTHLY FINANCIAL REPORT

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

For the period ended 31 March 2024

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

TABLE OF CONTENTS

Statements required by regulation

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

SHIRE OF WESTONIA
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2024

	Supplementary Information	Adopted Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.
OPERATING ACTIVITIES							
Revenue from operating activities							
General rates	9	1,169,900	1,169,900	1,169,450	(450)	(0.04%)	
Grants, subsidies and contributions	11	1,190,700	956,681	809,371	(147,310)	(15.40%)	▼
Fees and charges		1,108,250	926,959	989,272	62,313	6.72%	▲
Interest revenue		224,800	127,872	130,983	3,111	2.43%	
Other revenue		64,550	56,345	46,062	(10,283)	(18.25%)	▼
Profit on asset disposals	6	23,000	8,000	8,128	128	1.60%	
		3,781,200	3,245,757	3,153,266	(92,491)	(2.85%)	
Expenditure from operating activities							
Employee costs		(1,348,918)	(769,354)	(834,593)	(65,239)	(8.48%)	▼
Materials and contracts		(1,165,264)	(1,158,238)	(1,182,191)	(23,953)	(2.07%)	▼
Utility charges		(513,559)	(234,783)	(270,278)	(35,495)	(15.12%)	▼
Depreciation		(1,832,250)	(1,828,420)	(1,260,066)	568,354	31.08%	▲
Insurance		(165,100)	(148,415)	(146,526)	1,889	1.27%	
Other expenditure		(61,500)	(35,770)	(31,984)	3,786	10.58%	▲
Loss on asset disposals	6	(362,000)	0	0	0	0.00%	
		(5,448,591)	(4,174,980)	(3,725,638)	449,342	10.76%	
Non-cash amounts excluded from operating activities	Note 2(b)	2,171,250	1,980,878	1,251,938	(728,940)	(36.80%)	▼
Amount attributable to operating activities		503,859	1,051,655	679,566	(372,089)	(35.38%)	
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and contributions	12	931,500	635,920	633,578	(2,342)	(0.37%)	
Proceeds from disposal of assets	6	0	0	93,000	93,000	0.00%	▲
		931,500	635,920	726,578	90,658	14.26%	
Outflows from investing activities							
Payments for property, plant and equipment	5	(2,819,500)	(841,600)	(890,285)	(48,685)	(5.78%)	▼
Payments for construction of infrastructure	5	(2,114,000)	(1,741,473)	(1,088,482)	652,991	37.50%	▲
Amount attributable to investing activities		(4,002,000)	(1,947,153)	(1,252,189)	694,964	35.69%	
FINANCING ACTIVITIES							
Inflows from financing activities							
Transfer from reserves	4	1,260,000	260,000	260,000	0	0.00%	
		1,260,000	260,000	260,000	0	0.00%	
Outflows from financing activities							
Transfer to reserves	4	(110,500)	(92,601)	(92,601)	0	0.00%	
		(110,500)	(92,601)	(92,601)	0	0.00%	
Amount attributable to financing activities		1,149,500	167,399	167,399	0	0.00%	
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year		2,068,210	2,068,210	2,068,210	0	0.00%	
Amount attributable to operating activities		503,859	1,051,655	679,566	(372,089)	(35.38%)	▼
Amount attributable to investing activities		(4,002,000)	(1,947,153)	(1,252,189)	694,964	35.69%	▲
Amount attributable to financing activities		1,149,500	167,399	167,399	0	0.00%	
Surplus or deficit after imposition of general rates		(280,431)	1,340,111	1,662,986	322,875	24.09%	▲

KEY INFORMATION

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

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

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

SHIRE OF WESTONIA
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 MARCH 2024

	Supplementary Information	30 June 2024	31 March 2024
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	6,407,298	5,881,557
Trade and other receivables		374,268	266,427
Inventories	7	19,308	(28,901)
TOTAL CURRENT ASSETS		6,800,874	6,119,083
NON-CURRENT ASSETS			
Inventories		40,339	40,339
Property, plant and equipment		13,360,027	13,701,562
Infrastructure		43,562,879	43,855,172
TOTAL NON-CURRENT ASSETS		56,963,245	57,597,073
TOTAL ASSETS		63,764,119	63,716,156
CURRENT LIABILITIES			
Trade and other payables	8	245,390	118,625
Employee related provisions	10	201,888	221,846
TOTAL CURRENT LIABILITIES		447,278	340,471
NON-CURRENT LIABILITIES			
Employee related provisions		55,211	55,211
TOTAL NON-CURRENT LIABILITIES		55,211	55,211
TOTAL LIABILITIES		502,489	395,682
NET ASSETS		63,261,630	63,320,472
EQUITY			
Retained surplus		21,776,326	22,002,567
Reserve accounts	4	4,397,554	4,230,156
Revaluation surplus		37,087,750	37,087,749
TOTAL EQUITY		63,261,630	63,320,472

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 MARCH 2024

1 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 13 to these financial statements.

Judgements and 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 believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

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

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

SIGNIFICANT ACCOUNTING POLICES

Significant accounting policies utilised in the preparation of these statements are as described within the 2023-24 Annual Budget. Please refer to the adopted budget document for details of these policies.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 31 March 1934

SHIRE OF WESTONIA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2024

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

	Supplementary Information	Adopted Budget Opening 30 June 2023	Last Year Closing 30 June 2023	Year to Date 31 March 2024
(a) Net current assets used in the Statement of Financial Activity				
Current assets				
Cash and cash equivalents	3	\$ 2,008,873	\$ 6,407,298	\$ 5,881,557
Trade and other receivables		368,120	374,268	266,427
Other financial assets		4,397,554	0	0
Inventories	7	19,308	19,308	(28,901)
		6,793,855	6,800,874	6,119,083
Less: current liabilities				
Trade and other payables	8	(240,276)	(245,390)	(118,625)
Employee related provisions	10	(201,888)	(201,888)	(221,846)
		(442,164)	(447,278)	(340,471)
Net current assets		6,351,691	6,353,597	5,778,612
Less: Total adjustments to net current assets	Note 2(c)	(4,285,387)	(4,285,387)	(4,115,626)
Closing funding surplus / (deficit)		2,066,304	2,068,210	1,662,986

(b) Non-cash amounts 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*.

		Adopted Budget	YTD Budget (a)	YTD Actual (b)
Non-cash amounts excluded from operating activities				
		\$	\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals	6	(23,000)	151,421	(8,128)
Add: Loss on asset disposals	6	362,000	1,037	0
Add: Depreciation		1,832,250	1,828,420	1,260,066
Total non-cash amounts excluded from operating activities		2,171,250	1,980,878	1,251,938

(c) Current assets and liabilities excluded from budgeted deficiency

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

		Adopted Budget Opening 30 June 2023	Last Year Closing 30 June 2023	Year to Date 31 March 2024
Adjustments to net current assets				
Less: Reserve accounts	4	(4,397,555)	(4,397,555)	(4,230,156)
Add: Current liabilities not expected to be cleared at the end of the year:				
- Current portion of employee benefit provisions held in reserve	4	112,168	112,168	114,530
Total adjustments to net current assets	Note 2(a)	(4,285,387)	(4,285,387)	(4,115,626)

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.

SHIRE OF WESTONIA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2024

3 EXPLANATION OF MATERIAL VARIANCES

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

The material variance adopted by Council for the 2023-24 year is \$10,000 or 5.00% whichever is the greater.

Description	Var. \$	Var. %	
	\$	%	
Revenue from operating activities			
Grants, subsidies and contributions	(147,310)	(15.40%)	▼
Fees and charges	62,313	6.72%	▲
Interest revenue	0	0.00%	
Other revenue	(10,283)	(18.25%)	▼
Expenditure from operating activities			
Employee costs	(65,239)	(8.48%)	▼
Materials and contracts	(23,953)	(2.07%)	▼
Utility charges	(35,495)	(15.12%)	▼
Depreciation	568,354	31.08%	▲
Other expenditure	3,786	10.58%	▲
Non-cash amounts excluded from operating activities	(728,940)	(36.80%)	▼
Inflows from investing activities			
Proceeds from disposal of assets	93,000	0.00%	▲
Outflows from investing activities			
Payments for property, plant and equipment	(48,685)	(5.78%)	▼
Payments for construction of infrastructure	652,991	37.50%	▲
Surplus or deficit after imposition of general rates	322,875	24.09%	▲
Due to variances described above			

	Timing Variance
	Material Variance

Schedule 03 General Purpose Funding

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Comment
Rates Income								
Operating Expense								
03	03100	ABC Costs- Rate Revenue	32,000	20,500	18,689	(1,812)	(9)%	
03	03101	Rate Notice Stationery expense	500	250	273	23	9%	
03	03102	Rates Recovery - Legal Expenses	1,500	100	92	(9)	(9)%	
03	03103	Valuation Expenses and Title Searches E	4,000	530	554	24	4%	
03	03107	Rates Written-off	500	320	334	14	4%	
			38,500	21,700	19,940	(1,760)		
Operating Income								
03	03104	General Rates Levied	(1,165,000)	(1,165,000)	(1,164,518)	482	(0)%	
03	03105	Ex-Gratia Rates Received	(4,900)	(4,900)	(4,931)	(31)	1%	
03	03106	Penalty Interest Raised on Rates	(2,800)	(10,872)	(14,148)	(3,276)	30%	Penalty Interest Raised Monthly
03	03109	Instalment Interest Received	(2,000)	(2,000)	(1,887)	113	(6)%	
03	03110	Rates Administration Fee Received	(1,000)	(1,000)	(948)	52	(5)%	
03	03112	Other Revenue	(500)	(500)	(660)	(160)	32%	
			(1,176,200)	(1,184,272)	(1,187,093)	(2,821)		
Other General Purpose Funding								
Operating Expense								
03	03210	Bank Fees Expense	5,000	4,583	4,932	349	8%	
			5,000	4,583	4,932	349		
Operating Income								
03	03201	Grants Commission Grant Received - Ge	(40,000)	(37,000)	(37,251)	(251)	1%	
03	03202	Grants Commission Grant Received- Roa	(250,000)	(23,994)	(24,014)	(20)	0%	
03	03204	Interest Received	(220,000)	(115,000)	(114,948)	52	(0)%	
03	03205	Other General Purpose funding received	(250)	0	(0)	(0)		
			(510,250)	(175,994)	(176,212)	(218)		
TOTAL OPERATING EXPENDITURE			43,500	26,283	24,873	(1,410)		
TOTAL OPERATING INCOME			(1,686,450)	(1,360,266)	(1,363,305)	(3,039)		

Schedule 04 Governance

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Comment
Members Of Council								
Operating Expense								
04	04100	Members Travelling Expenses paid	1,000	500	248	(252)	(50)%	
04	04101	Members Conference Expenses	15,000	13,500	13,330	(170)	(1)%	
04	04102	Council Election Expenses	2,500	0	0	0		
04	04103	President's Allowance paid	5,600	2,800	2,300	(500)	(18)%	
04	04104	Members Refreshments & Receptions E:	17,500	16,497	17,509	1,012	6%	
04	04105	Members - Insurance	15,000	15,000	15,000	(0)	(0)%	
04	04106	Members - Subscriptions	73,000	54,729	59,882	5,153	9%	
04	04107	Members - Donation & Gifts	3,000	2,250	1,203	(1,047)	(47)%	
04	04108	Members Telephone Subsidy Paid	1,200	1,200	1,496	296	25%	
04	04109	Members Sitting Fees Paid	23,400	11,700	11,705	5	0%	
04	04110	Consultant Fees Expense	40,000	10,000	10,757	757	8%	
04	04111	Training Expenses of Members	3,000	3,000	5,542	2,542	85%	
04	04112	Maintenance - Council Chambers	3,200	2,385	1,177	(1,208)	(51)%	
04	04113	ABC Costs- Relating to Members	80,200	51,227	45,771	(5,456)	(11)%	
04	04114	Audit Fees expense	27,000	27,000	29,090	2,090	8%	
04	04118	Advertising	3,000	1,000	1,048	48	5%	
04	04120	Public Relations/ Promotions	2,500	0	0	0		
04	04199	Depreciation - Members of Council	50	0	0	0		
			316,150	212,788	216,058	3,270		
Operating Income								
04	04121	Contributions, Reimbursements	(1,000)	0	0	0		
04	04122	Photocopying	(100)	0	0	0		
04	04124	Sale of Electoral Rolls	(50)	0	0	0		
			(1,150)	0	0	0		
		TOTAL OPERATING EXPENDITURE	316,150	212,788	216,058	3,270		
		TOTAL OPERATING INCOME	(1,150)	0	0	0		

Schedule 05 Law, Order & Public Safety

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Comment
Fire Prevention								
Operating Expense								
05	05100	ABC Costs- Fire Prevention	24,000	20,000	21,367	1,367	7%	
05	05101	Bush Fire Control Maintenance Plant & I	10,000	9,245	9,972	727	8%	
05	05102	Bush Fire Control Maintenance Land & E	1,500	1,300	1,306	6	0%	
05	05103	Bush Fire Control	1,000	0	0	0		
05	05104	Bush Fire Control Insurance	16,500	16,500	18,902	2,402	15%	
05	05112	Bush Fire Clothing, Training & Accs.	3,200	0	0	0		
05	05113	Utilities Communication & Power	7,000	2,687	2,739	52	2%	
05	05114	Other Goods & Services	1,000	664	642	(22)	(3)%	
05	05199	Depreciation - Fire Prevention	15,500	14,292	15,974	1,682	12%	
			79,700	64,688	70,903	6,215		
Operating Income								
05	05106	Bush Fire Reimbursements	0	0	0	0		
05	05107	FESA Operating Grant	(35,000)	(26,250)	(24,885)	1,365	(5)%	
05	05108	Edna May MOU Emergency Services	(13,500)	(10,125)	(10,227)	(102)	1%	
05	05111	FESA ESL Admin Fee	(4,000)	(4,000)	(4,400)	(400)	10%	
			(52,500)	(40,375)	(39,512)	863		
Capital Expense								
05	5110	Purchase Plant Fire Prevention	0	0	0	0		
			0	0	0	0		
Animal Control								
Operating Expense								
05	05200	Expenses Relating to Animal Control	0	0	0	0		
05	05201	Animal Control - Ranger Expense	5,000	2,500	2,850	350	14%	
			5,000	2,500	2,850	350		
Operating Income								
05	05202	Fines and Penalties - Animal Control	(100)	0	0	0		
05	05203	Dog Registration Fees	(750)	(750)	(736)	14	(2)%	
05	05301	Income Relating to Other Law	(50)	0	0	0		
			(900)	(750)	(736)	14		
TOTAL OPERATING EXPENDITURE			84,700	67,188	73,753	6,565		
TOTAL OPERATING INCOME			(53,400)	(41,125)	(40,248)	877		
TOTAL CAPITAL EXPENDITURE			0	0	0	0		

Schedule 07 Health

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Comment
Health-HACC								
Operating Expense								
07	07110	HCS -Salaries	50,000	45,000	46,445	1,445	3%	
07	07112	Expenses Relating to Health HCS	50,000	43,670	43,478	(192)	(0)%	
07	07114	HCS - ABC Costs	64,000	35,000	35,589	589	2%	
			164,000	123,670	125,511	1,841		
Operating Income								
07	07101	Service Fee	(160,000)	(147,000)	(147,246)	(246)	0%	
			(160,000)	(147,000)	(147,246)	(246)		
Preventative Services - Administration & Inspections								
Operating Expense								
07	07400	ABC Costs- Preventative Services - Adm	16,000	10,997	9,344	(1,653)	(15)%	
07	07404	Analytical Expenses	400	360	360	0	0%	
07	07406	Contract - EHO Expense	8,000	5,428	6,130	702	13%	
			24,400	16,785	15,834	(951)		
Operating Income								
07	07401	Income Relating to Preventative Service:	0	0	0	0		
07	07407	Reimbursement	(100)	0	0	0		
			(100)	0	0	0		
Preventative Services - Pest Control								
Operating Expense								
07	07500	Mosquito Control Preventative Services	2,500	1,875	1,805	(70)	(4)%	
			2,500	1,875	1,805	(70)		
Preventative Services -Other								
Operating Expense								
07	07600	Ambulance Services - Other	2,000	1,664	1,231	(433)	(26)%	
07	07601	Medical Rooms & Dr Expense - Other	9,000	9,000	11,763	2,763	31%	
08	08600	ABC Costs- Other Welfare	56,000	18,644	19,344	700	4%	
			67,000	29,308	32,339	3,031		
Operating Income								
07	07602	Reimbursement Rural Health West	(9,500)	(6,500)	(6,458)	42	(1)%	
			(9,500)	(6,500)	(6,458)	42		
Other Health								
Operating Expense								
07	07700	Nurse Practitioner Clinic	43,800	24,841	23,748	(1,093)	(4)%	
07	07799	Depreciation - Health	2,100	1,575	1,531	(44)	(3)%	
			45,900	26,416	25,279	(1,137)		
Operating Income								
07	07701	WAPHA /Other Funding	(45,000)	0	0	0		
07	07703	User Pay Fee Nurse Practitioner Services	(20,000)	(7,497)	(7,871)	(374)	5%	
07	07704	Medicare Benefits	(10,000)	(4,000)	(4,087)	(87)	2%	
			(75,000)	(11,497)	(11,958)	(461)		
Capital Expense								
07	07702	Purchase Buildings - Medical Centre Upg	25,000	0	0	0		
			25,000	0	0	0		
Capital Income								
07	07603	WAPHA - Medical Centre Upgrades Inco	(25,000)	(25,000)	(25,000)	0	0%	
			(25,000)	(25,000)	(25,000)	0		
		TOTAL OPERATING EXPENDITURE	303,800	198,054	200,768	2,714		
		TOTAL OPERATING INCOME	(244,600)	(164,997)	(165,662)	(665)		
		TOTAL CAPITAL INCOME	(25,000)	(25,000)	(25,000)	0		
		TOTAL CAPITAL EXPENDITURE	25,000.00	0.00	0.00	0.00		

Schedule 08 Education & Welfare

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Comment
Pre-Schools								
Operating Expense								
08	08100	Expenses Relating to Schools	16,000	16,000	33,370	17,370	109%	
08	08101	Westonia Primary School	75,000	75,000	79,991	4,991	7%	Increase in Allocation for Cleaning Kerry Lyne French, New Purchase of Beds
08	08199	Depreciation - School	14,000	10,503	10,286	(217)	(2)%	
			105,000	101,503	123,647	22,144		
Operating Income								
08	08103	Income School Facility/Main Building	(22,000)	(22,000)	(22,276)	(276)	1%	Hire of Units to Highway Construction/Main Roads
08	08105	Income Unit Accomodation	(135,000)	(135,000)	(146,346)	(11,346)	8%	
08	08107	LotteryWest /Menshed	(200,000)	0	0	0		
			(357,000)	(157,000)	(168,621)	(11,621)		
Capital Expense								
08	08104	Purchase Land & Buildings- Seniors civic	200,000	8,000	8,036	36	0%	
			200,000	8,000	8,036	36		
Other Education								
Capital Expense								
08	08203	Purchase Furniture & Equipment	0	0	0	0		
			0	0	0	0		
Aged & Disabled - Senior Citizens								
Operating Expense								
08	08401	Seniors Activities	7,500	400	420	20	5%	
08	08402	Wheatbelt Agcare	500	500	500	0	0%	
			8,000	900	920	20		
Operating Income								
08	08403	Income Relating to Aged & Disabled - Se	(5,000)	0	0	0		
			(5,000)	0	0	0		
TOTAL OPERATING EXPENDITURE			113,000	102,403	124,567	22,164		
TOTAL OPERATING INCOME			(362,000)	(157,000)	(168,621)	(11,621)		
TOTAL CAPITAL EXPENDITURE			200,000	8,000	8,036	36		

Schedule 09 Housing

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Comment
Staff Housing								
Operating Expense								
09	09100	Staff Housing - ABC Costs	24,000	15,000	14,301	(699)	(5)%	
09	09101	Maintenance 20 Diorite St -Rental	4,850	3,618	2,876	(742)	(21)%	
09	09102	Maintenance 11 Quartz St - Swimming P	7,800	5,814	4,982	(832)	(14)%	
09	09104	Maintenance 37 Diorite St - Rental	4,500	3,357	3,061	(296)	(9)%	
09	09105	Maintenance 7 Quartz St - Plant Operatr	6,500	4,860	2,045	(2,815)	(58)%	
09	09107	Staff House Costs Allocated to Works	0	0	3,055	3,055		
09	09108	Depreciation - Staff Housing	53,000	39,336	38,396	(940)	(2)%	
09	09109	Maintenance 13 Pyrite Street -Plant Op€	7,450	5,562	3,542	(2,020)	(36)%	
09	09201	Maintenance 4 Quartz St - Plant Operatr	8,300	6,201	2,473	(3,728)	(60)%	
09	09211	Maintenance 301 Pyrite Street - CEO	25,300	5,607	5,527	(80)	(1)%	
			141,700	89,355	80,260	(9,095)		
Operating Income								
09	09121	Income 20 Diorite St -Rental	(10,000)	(8,497)	(9,500)	(1,003)	12%	
09	09122	Income 11 Quartz St - Senior Finance	(2,100)	(1,575)	(1,770)	(195)	12%	
09	09124	Income 37 Diorite St - Rental	(4,400)	(3,294)	(3,230)	64	(2)%	
09	09125	Income 7 Quartz St - Plant Operator	(2,100)	(1,575)	(1,520)	55	(3)%	
09	09129	Reimbursements	0	0	0	0		
09	09130	Income 13 Pyrite Street -Plant Operator	(2,100)	(1,575)	(1,800)	(225)	14%	
09	09220	Income 4 Quartz St - Plant Operator	(2,100)	(1,575)	(1,900)	(325)	21%	
09	09230	Income 301 Pyrite Street - CEO	0	0	(540)	(540)		
			(22,800)	(18,091)	(20,260)	(2,169)		
Other Housing								
Operating Expense								
09	09200	Other Housing - ABC Costs	24,000	15,900	14,301	(1,599)	(10)%	
09	09202	Maintenance 55 Wolfram St -Ramelius F	800	594	1,686	1,092	184%	
09	09203	Maintenance - Lifestyle	19,500	14,544	7,683	(6,861)	(47)%	
09	09206	Maintenance Quartz Street Age Units	12,150	9,036	4,687	(4,349)	(48)%	
09	09208	Maintenance - 17 Pyrite Street JV Units	13,350	9,936	8,738	(1,198)	(12)%	
09	09212	Rental Lifestyle Village - Westonia Progr	18,100	16,497	18,096	1,599	10%	
09	09236	Depreciation Other Housing	60,500	41,294	41,704	410	1%	
			148,400	107,801	96,895	(10,906)		
Other Housing								
Operating Income								
09	09221	Income 55 Wolfram St -Ramelius Resour	(20,000)	(16,619)	(14,453)	2,166	(13)%	
09	09222	Income - Lifestyle	(86,500)	(64,845)	(66,534)	(1,689)	3%	
09	09227	Income 17Pyrite St - JV Units	(9,200)	(6,885)	(8,430)	(1,545)	22%	
09	09231	Income - Ramelius Resources Lease Carr	(24,000)	(22,000)	(18,132)	3,868	(18)%	
09	09238	Income -Age Units Quartz Street	(17,600)	(13,176)	(17,340)	(4,164)	32%	
09	09298	Profit on Sale of Asset	0	0	0	0		
			(157,300)	(123,525)	(124,890)	(1,365)		
Capital Expense								
09	09127	Purchase - Staff Housing - Shed 4 Quart	40,000	0	0	0		
09	09128	Purchase Land & Buildings - New Staff H	160,000	0	0	0		
			200,000	0	0	0		
Capital Income								
09	09237	Income -Sale of 37 Diorite St, Westonia	0	0	0	0		
			0	0	0	0		
		TOTAL OPERATING EXPENDITURE	290,100	197,156	177,155	(20,001)		
		TOTAL OPERATING INCOME	(180,100)	(141,616)	(142,590)	(974)		
		TOTAL CAPITAL INCOME	0	0	0	0		
		TOTAL CAPITAL EXPENDITURE	200,000	0	0	0		

Schedule 10 Community Amenities

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Comment
Sanitation - Household Refuse								
Operating Expense								
10	10100	ABC Costs- Household Refuse	24,000	15,000	14,016	(984)	(7)%	
10	10103	Domestic Refuse Collection	13,000	8,664	9,919	1,255	14%	
10	10105	Refuse Collection Public Bins	10,000	7,997	9,256	1,259	16%	
10	10106	Refuse Maintenance	26,469	14,348	12,411	(1,937)	(14)%	
10	10107	Waste Oil Recycling	500	0	0	0		
10	10108	Containers for Change Recycling Bins	5,500	5,500	7,182	1,682	31%	
			79,469	51,509	52,784	1,275		
Operating Income								
10	10120	Income Relating to Sanitation - Househc	(14,000)	(14,000)	(13,624)	376	(3)%	
10	10122	Drum-Muster	0	0	0	0		
			(14,000)	(14,000)	(13,624)	376		
Other Community Amenities								
Operating Expense								
10	10704	Maintenance - Public Conveniences	9,000	6,450	5,454	(996)	(15)%	
10	10706	Maintenance - Grave Digging	11,000	8,235	4,261	(3,974)	(48)%	
10	10799	Depreciation - Community Services	19,400	14,544	14,488	(56)	(0)%	
			39,400	29,229	24,204	(5,026)		
Operating Income								
10	10701	Income Relating to Other Community Ar	0	0	0	0		
10	10708	Cemetery Fees	(1,000)	(1,000)	(1,929)	(929)	93%	
			(1,000)	(1,000)	(1,929)	(929)		
Capital Expenditure								
10	10702	Purchase Land & Buildings - Niche Wall (15,000	0	0	0		
			15,000	0	0	0		
TOTAL OPERATING EXPENDITURE			118,869	80,738	76,988	(3,750)		
TOTAL OPERATING INCOME			(1,000)	(1,000)	(1,929)	(929)		
TOTAL CAPITAL EXPENDITURE			15,000	0	0	0		

Schedule 11 Recreation & Culture

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Comment
Public Halls & Civic Centres								
Operating Expense								
11	11100	ABC Costs- Public Halls & Civic Centres	80,200	48,464	46,246	(2,218)	(5)%	
11	11104	Maintenance - Public Halls	19,750	14,787	16,323	1,536	10%	
11	11105	Maintenance - Complex/ Gym	38,000	28,485	22,083	(6,402)	(22)%	
11	11106	Maintenance - Wanderers Stadium	22,700	22,482	23,789	1,307	6%	
11	11107	MOU Westonia Progress Payment	30,000	45,000	53,240	8,240	18%	Missed Payment to Progress MOU Q2 21/22
11	11199	Depreciation - Public Halls	67,500	50,625	50,754	129	0%	
			258,150	209,843	212,434	2,591		
Operating Income								
11	11110	Income Relating to Public Halls & Civic C	(200)	(100)	(100)	0	0%	
11	11111	Income Edna May MOU 33%	(17,500)	(16,497)	(18,533)	(2,036)	12%	
11	11112	Income Charges Stadium	(700)	0	(50)	(50)		
11	11114	Income Edna May MOU WPA 67%	(30,000)	(31,500)	(37,622)	(6,122)	19%	Increase in contribution received via MOU- Edna May
			(48,400)	(48,097)	(56,306)	(8,209)		
Capital Expense								
11	11102	Purchase Land & Buildings - Sun Deck	20,000	0	0	0		
11	11103	Purchase Furniture & Equipment -Gener	12,500	0	0	0		
			32,500	0	0	0		
Swimming Pool								
Operating Expense								
11	11207	Maintenance Westonia Swimming Pool	31,000	31,000	40,263	9,263	30%	
11	11208	Chlorine Expenses	2,000	2,000	3,534	1,534	77%	
11	11209	Management Contract Charges	75,000	61,000	61,431	431	1%	
11	11210	Water Charges	7,000	5,500	5,409	(91)	(2)%	
11	11299	Depreciaton - Swimming Pool	44,700	23,526	22,537	(989)	(4)%	
			159,700	123,026	133,174	10,148		
Capital Expense								
11	11204	Purchase Land & Buildings -Kiosk/Abluti	1,350,000	3,000	3,000	0	0%	
11	11205	Purchase Furniture & Equipment - Swim	0	0	0	0		
			1,350,000	3,000	3,000	0		
Other Recreation & Sport								
Operating Expense								
11	11307	Maintenance - Playground, Tennis & Bo	289,559	174,033	161,791	(12,242)	(7)%	Increase Water Charges to Recreation Oval
11	11308	Maintenance - Recreation Oval	21,809	21,809	42,322	20,513	94%	
11	11399	Depreciation - Other Rec & Sport	35,800	35,800	42,572	6,772	19%	
			347,168	231,642	246,685	15,043		
Operating Income								
11	11302	Marquee Hire Charges	(100)	(100)	(1,100)	(1,000)	1,000%	
			(100)	(100)	(1,100)	(1,000)		
Capital Income								
11	11301	DFES Grant	(12,500)	0	0	0		
11	11310	Bowling Green Redevelopment - LRCIP T	(722,000)	(492,000)	(492,589)	(589)	0%	
11	11211	LRCIP - Round 3	(361,000)	(311,000)	(310,690)	310	(0)%	
			(1,095,500)	(803,000)	(803,279)	(279)		
Capital Expense								
11	11303	Purchase Land & Buildings - Bowling Gre	0	0	0	0		
11	11304	Purchase Furniture & Equipment - Other	0	0	0	0		
11	11309	Bowling Green Redevelopment - CAPITA	200,000	200,000	220,103	20,103	10%	Overspend On Bowling Green Redevelopment project
			200,000	200,000	220,103	20,103		
Television and Rebroadcasting								
Operating Expense								
11	11401	Maintenance - Television and Rebroadc	1,000	750	1,029	279	37%	
11	11499	Depreciation - TV & Radio	5,500	4,122	4,081	(41)	(1)%	
			6,500	4,872	5,110	238		
Capital Expense								
11	11404	Purchase Furniture & Equipment - Telev	0	0	0	0		
			0	0	0	0		

Schedule 11 Recreation & Culture

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Comment
Other Recreation & Sport								
Operating Expense								
11	11504	Library Salaries	19,500	14,616	14,709	93	1%	
11	11505	Library Expenses	3,500	3,110	2,070	(1,040)	(33)%	
			23,000	17,726	16,779	(947)		
Operating Income								
11	11501	Income Relating to Libraries	0	0	0	0		
11	11502	Fines & Penalties Charged	0	0	0	0		
			0	0	0	0		
Capital Expense								
11	11503	Purchase Furniture & Equipment - Librai	0	0	0	0		
			0	0	0	0		
Other Culture								
Operating Expense								
11	11605	Nature Reserve Management	20,000	17,466	17,337	(129)	(1)%	
11	11606	Maintenance Walgoolan Gazebo	600	572	591	19	3%	
			20,600	18,038	17,928	(110)		
Operating Income								
11	11602	Income Charges History Books	(200)	(100)	(136)	(36)	36%	
11	11604	Ramelius Common Management - Inco	0	0	0	0		
			(200)	(100)	(136)	(36)		
Capital Expense								
11	11603	Purchase Furniture & Equipment - PlayG	5,000	1,000	1,000	0	0.0%	
11	11609	Projector Upgrades- Old Hall Movie The:	0	0	12,047	12,047		Grant Received in 22/23
			5,000	1,000	13,047	12,047		
TOTAL OPERATING EXPENDITURE			815,118	605,147	632,110	26,963		
TOTAL OPERATING INCOME			(48,600)	(48,197)	(56,442)	(8,245)		
TOTAL CAPITAL INCOME			(1,095,500)	(803,000)	(803,279)	(279)		
TOTAL CAPITAL EXPENDITURE			1,587,500	204,000	236,150	32,150		

Schedule 12 Transport

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Comment
Streets Roads Bridges & Depot Construction								
Capital Expense								
12	12101	Roads Construction Council	1,129,500	273,000	272,365	(635)	(0)%	
12	12103	MRWA Project Construction	609,500	357,000	356,992	(8)	(0)%	
12	12104	Roads to Recovery Construction	325,000	243,747	245,661	1,914	1%	
12	12108	Footpath Construction	50,000	3,000	2,613	(387)	(13)%	
			2,114,000	876,747	877,632	885		
Streets Roads Bridges & Depot Maintenance								
Operating Expense								
12	12202	Power - Street Lighting	8,500	5,664	5,158	(506)	(9)%	
12	12203	Maintenance - GRM	674,504	373,772	370,791	(2,981)	(1)%	
12	12204	Maintenance - Depot	45,000	45,000	45,823	823	2%	
12	12205	Maintenance - Footpaths	500	0	0	0		
12	12206	Traffic Signs Maintenance	17,000	14,735	14,773	38	0%	
12	12208	Townsite Beautification	35,000	35,000	50,981	15,981	46%	Townsite Works
12	12219	RRG Expenses	0	0	0	0		
12	12299	Depreciation - Street, Roads, Bridges	1,017,200	783,314	788,280	4,966	1%	
			1,797,704	1,257,485	1,275,805	18,320		
Operating Income								
12	12211	Grant - MRWA Project	0	0	0	0		
12	12212	Grant - MRWA Direct	(155,000)	(155,000)	(158,490)	(3,490)	2%	
12	12213	Grant - MRWA Specific	(406,500)	(310,920)	(310,920)	0	0%	
12	12216	Grant - Roads to Recovery	(325,000)	(325,000)	(322,658)	2,342	(1)%	
			(886,500)	(790,920)	(792,068)	(1,148)		
Capital Expense								
12	12218	Electric Car Charging Station - CAPITAL	50,000	50,000	67,725	17,725	35.4%	Overspend On Electric Car Charging Station project
12	12220	L&B Depot Shed	15,000	0	0	0		
			65,000	50,000	67,725	17,725		
Road Plant Purchase								
Operating Expense								
12	12359	Loss on Sale of Asset	362,000	0	0	0		
			362,000	0	0	0		
Operating Income								
12	12398	Profit on Sale of Asset	0	0	0	0		
			0	0	0	0		
Road Plant Purchase								
Capital Expense								
12	12308	Prime Movers - CAPITAL	452,000	452,000	450,942	(1,058)	(0)%	
12	14213	Construction Supervisor Vehicle - CAPIT	60,000	0	0	0		
12	12305	Side Tipper & Dolly - CAPITAL	0	0	0	0		
			512,000	452,000	450,942	(1,058)		
Aerodromes								
Operating Expense								
12	12604	Airport Maintenance	5,300	3,972	1,975	(1,997)	(50)%	
			5,300	3,972	1,975	(1,997)		
Operating Income								
12	12601	Income Relating to Aerodromes	(100)	0	0	0		
			(100)	0	0	0		
Capital Expense								
12	12605	Airport Land - CAPITAL	0	0	0	0		
			0	0	0	0		
		TOTAL OPERATING EXPENDITURE	2,165,004	1,261,457	1,277,780	16,323		
		TOTAL OPERATING INCOME	(886,600)	(790,920)	(792,068)	(1,148)		
		TOTAL CAPITAL EXPENDITURE	2,691,000	1,378,747	1,396,299	17,552		

Schedule 13 Economic Services

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Comment
Rural Services								
Operating Expense								
13	13100	ABC Costs- Rural Services	0	0	3,874	3,874		
13	13119	Project TBA	0	0	0	0		
13	13123	NRM Contract	5,000	1,000	1,088	88	9%	
13	13125	Noxious Weed Control	2,000	0	0	0		
13	13126	Wild Dog Contribution	0	0	0	0		
			7,000	1,000	4,961	3,961		
Operating Income								
13	13105	Govt. Grant Funding	0	0	0	0		
			0	0	0	0		
Tourism & Area Promotion								
Operating Expense								
13	13200	Admin Allocations Tourism & Area Prom	48,000	30,000	28,128	(1,872)	(6)%	
13	13210	Area Promotion	8,000	2,100	1,940	(160)	(8)%	
13	13211	SUBS- CW Visitor Centre	4,500	2,300	2,273	(27)	(1)%	
13	13212	SUBS- Newtravel	6,400	5,800	5,818	18	0%	
13	13213	Maintenance Caravan Park	80,000	80,000	76,305	(3,695)	(5)%	
13	13214	Information Bay- Carrabin	11,050	1,774	2,564	790	45%	
13	13215	Old Club Hotel Museum -Maintenance	26,100	19,557	16,970	(2,587)	(13)%	
13	13299	Depreciation - Tourism & Area Promotic	33,000	27,750	28,944	1,194	4%	
			217,050	169,281	162,941	(6,340)		
Operating Income								
13	13201	Income Relating to Tourism & Area Pron	0	0	0	0		
13	13202	Caravan Site Charges	(45,000)	(33,000)	(32,617)	383	(1)%	
13	13203	Tent Site Charges	(300)	(300)	(559)	(259)	86%	
13	13204	Souvenir Sales	(200)	(200)	(411)	(211)	105%	
13	13221	Income - Old Club Hotel Museum Entry	0	(3,744)	(4,833)	(1,089)	29%	
			(45,500)	(37,244)	(38,421)	(1,177)		
Capital Expense								
13	13217	Caravan Park - CAPITAL	0	0	0	0		
			0	0	0	0		
Building Control								
Operating Expense								
13	13301	Contract EH Services	9,000	4,500	5,050	550	12%	
			9,000	4,500	5,050	550		
Operating Income								
13	13303	Building Permit Charges	(2,000)	(300)	(233)	67	(22)%	
13	13304	Demolition Charges	(100)	(100)	(100)	0	0%	
13	13305	Commission BRB	(200)	0	0	0		
13	13307	Planning Fee	0	0	0	0		
			(2,300)	(400)	(333)	67		
Community Development (CRC)								
Operating Expense								
13	13400	ABC Costs - Community Development	64,000	40,664	38,137	(2,527)	(6)%	
13	13401	Programs / Activities	20,000	1,500	1,342	(158)	(11)%	
13	13402	Workers Compensation Premiums	10,000	10,000	6,485	(3,515)	(35)%	
13	13403	Superannuation	17,000	10,328	9,113	(1,215)	(12)%	
13	13404	Salaries	95,000	81,160	78,489	(2,671)	(3)%	
13	13405	Community Events	40,000	40,000	47,204	7,204	18%	
13	13406	Grant Generated Expenditure	0	0	0	0		
13	13610	Building Maintenance	23,500	17,586	13,287	(4,299)	(24)%	
			269,500	201,238	194,058	(7,180)		
Operating Income								
13	13410	Grant Funding Opportunities	(40,000)	(13,500)	(13,182)	318	(2)%	
13	13412	Income Relating to Westonia CRC Opera	0	0	2,532	2,532		
13	13413	Events Income	(40,000)	(40,000)	(41,249)	(1,249)	3%	Recieval of Event Income not Budgeted for.
13	13411	DPIRD Grants Funding (CRC)	(107,200)	(105,452)	(105,452)	0	0%	
			(187,200)	(158,952)	(157,351)	1,601		
Plant Nursery								
Operating Expense								
13	13502	Nursery Operating Costs	1,800	225	161	(64)	(28)%	
			1,800	225	161	(64)		
Operating Income								
13	13505	Tree Planter Hire	0	0	0	0		
			0	0	0	0		

Schedule 13 Economic Services

Prog	COA	Description	Original			Var. \$	Var. %	Comment
			Budget	YTD Budget	YTD Actual			
Other Economic Services								
Operating Expense								
13	13600	ABC Costs to Other Economic Services	8,000	8,000	10,276	2,276	28%	
13	13611	Water Supply Standpipes	404,500	149,976	152,903	2,927	2%	
13	13613	Ramelius Resource Lease - Industrial She	0	0	183	183		
13	13614	St Lukes Church	0	0	1,296	1,296		
13	13615	CO-OP Bus -Expense	150,000	150,000	150,000	0	0%	
13	13699	Depreciation- Other Economic Services	70,500	49,417	53,040	3,623	7%	
			633,000	357,393	367,698	10,305		
Other Economic Services								
Operating Income								
13	13602	Community Bus Hire Charges	(1,000)	(2,997)	(3,631)	(634)	21%	Bus Hire Charges
13	13603	Ramelius Resource Lease - Industrial She	(19,500)	(17,275)	(15,734)	1,541	(9)%	
13	13604	Police Licensing Commissions	(5,000)	(5,994)	(7,762)	(1,768)	30%	
13	13609	Standpipe Water Charges - per kL	(150,000)	(100,000)	(99,752)	248	(0)%	
13	13618	Reimbursements General	(200)	(20)	(18)	2	(9)%	
			(175,700)	(126,286)	(126,897)	(611)		
Capital Expense								
13	13606	Land & Buildings - Wolfram Street Shed	0	0	103	103		
			0	0	103	103		
		TOTAL OPERATING EXPENDITURE	1,137,350	733,637	734,869	1,232		
		TOTAL OPERATING INCOME	(410,700)	(322,882)	(323,001)	(119)		
		TOTAL CAPITAL EXPENDITURE	0	0	103	103		

Schedule 14 Other Property & Services

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Comment
Private Works								
Operating Expense								
14	14102	Private Works	25,000	25,000	24,851	(149)	(1)%	
			25,000	25,000	24,851	(149)		
Operating Income								
14	14100	Private Works Income	(70,000)	(52,497)	(54,068)	(1,571)	3%	
			(70,000)	(52,497)	(54,068)	(1,571)		
Public Works Overheads								
Operating Expense								
14	14200	Administration Allocations to PWOH	266,300	168,319	162,288	(6,031)	(4)%	
14	14202	Sick Leave Expense	19,000	29,997	38,328	8,331	28%	
14	14203	Annual & Long Service Leave Expense	120,000	110,000	112,393	2,393	2%	Payout of J.Criddle Long service Extended Annual Leave J Geier
14	14204	Protective Clothing - Outside Staff	5,000	5,000	6,530	1,530	31%	
14	14205	Conference Expenses- Engineering	2,000	2,000	3,647	1,647	82%	
14	14206	Medical Examination Costs	0	0	0	0		
14	14207	Public Works Overheads Allocated to W	(597,200)	(597,200)	(619,046)	(21,846)	4%	
14	14208	OSH Expenses	4,500	500	644	144	29%	
14	14211	Unallocated Wages	0	0	2,574	2,574		
14	14214	Eng. & Technical Support	10,000	10,000	9,380	(620)	(6)%	
14	14215	Staff Training	30,000	30,000	30,375	375	1%	
14	14216	Insurance on Works	17,000	15,565	15,106	(459)	(3)%	
14	14217	Supervision Costs	20,000	15,994	16,913	919	6%	
14	14218	Service Pay	6,400	4,797	4,300	(497)	(10)%	
14	14219	Superannuation Cost	100,000	83,997	85,147	1,150	1%	
14	14220	Allowances & Other Costs	30,000	28,500	28,472	(28)	(0)%	
14	14221	Fringe Benefits Tax - Works	8,000	3,200	5,796	2,596	81%	
			41,000	(89,331)	(97,152)	(7,821)		
Operating Income								
14	14201	Income Relating to Public Works Overhe	(7,000)	(5,830)	(6,575)	(745)	13%	
			(7,000)	(5,830)	(6,575)	(745)		
Plant Operation Costs								
Operating Expense								
14	14302	Insurance - Plant	17,000	12,500	12,510	10	0%	
14	14303	Fuel & Oils	200,000	179,660	183,616	3,956	2%	
14	14304	Tyres and Tubes	20,000	13,994	13,202	(792)	(6)%	
14	14305	Parts & Repairs	125,000	87,753	93,990	6,237	7%	
14	14306	Internal Repair Wages	29,734	23,293	23,205	(88)	(0)%	
14	14307	Licences - Plant	8,000	8,000	8,002	2	0%	
14	14308	Depreciation - Plant	356,500	120,372	120,183	(189)	(0)%	
14	14309	Plant Operation Costs Allocated to Work	(801,234)	(346,000)	(345,668)	332	(0)%	
14	14310	Blades & Tynes	15,000	0	0	0		
14	14311	Consumable Items	20,000	12,328	10,277	(2,051)	(17)%	
14	14312	Expendable Tools	10,000	3,500	3,889	389	11%	
			0	115,400	123,206	7,806		
Stock Fuels & Oils								
Operating Expense								
14	14402	Purchase of Stock Materials	0	0	30,624	30,624		
			0	0	30,624	30,624		
Operating Income								
14	14404	Diesel Fuel Rebate	(30,000)	(30,000)	(38,032)	(8,032)	27%	
14	14405	Sale of Stock	(500)	0	0	0		
14	14406	Sale of Fuel and Scrap	(2,000)	0	513	513		
			(32,500)	(30,000)	(37,519)	(7,519)		
Administration								
Operating Expense								
14	14500	Expenses relating to Administration	522,000	306,369	300,024	(6,345)	(2)%	
14	14501	Administration Office Maintenance	64,200	48,132	53,007	4,875	10%	
14	14502	Workers Compensation Premiums- Adm	28,000	28,000	26,758	(1,242)	(4)%	
14	14503	Office Equipment Maintenance - Admin	8,500	2,000	4,275	2,275	114%	
14	14504	Telecommunications - Admin	0	0	350	350		
14	14505	Travel & Accommodation - Admin	2,000	0	1,659	1,659		

Schedule 14 Other Property & Services

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Comment
Administration								
Operating Expense - Continued								
14	14506	Legal Expenses Administration	5,000	0	0	0		
14	14507	Training Expenses - Admin	7,500	6,250	7,729	1,479	24%	
14	14508	Printing & Stationery - Admin	6,000	6,000	10,488	4,488	75%	
14	14509	Fringe Benefits Tax - Admin	17,000	12,750	11,592	(1,158)	(9)%	
14	14510	Conference Expenses - Admin	6,000	0	0	0		
14	14511	Staff Uniform - Admin	3,000	1,500	1,293	(208)	(14)%	
14	14515	Administration Costs Allocated to Progr	(745,700)	(468,144)	(467,212)	932	(0)%	
14	14517	Postage & Freight	1,500	500	643	143	29%	
14	14521	IT/Accounting Programs	35,000	35,000	37,779	2,779	8%	
14	14522	Advertising	3,000	0	385	385		
14	14559	Admin Loss on Sale	0	0	0	0		
14	14599	Depreciation - Admin	37,000	27,747	27,296	(451)	(2)%	
			0	6,104	16,066	9,962		
Operating Income								
14	14525	Admin - Reimbursement	(11,000)	(11,000)	(11,608)	(608)	6%	DTWD Traineeship Assistance
14	14512	Admin Re-Allocations	0	0	(9,500)	(9,500)		
14	14598	Profit on Sale of Asset - Admin	(23,000)	(8,000)	(8,128)	(128)	2%	
			(34,000)	(19,000)	(29,237)	(10,237)		
Capital Expense								
14	14514	Purchase Furniture & Equipment Admin	20,000	7,600	7,410	(190)	(3)%	
14	14520	CEO Vehicle - CAPITAL	120,000	120,000	119,919	(81)	(0)%	Increase in Cost to Purchase New
14	14523	Administration Vehicle - CAPITAL	75,000	0	0	0		LC300 Toyota Landcruiser
			215,000	127,600	127,329	(271)		
Operating Expense								
14	14602	Gross Salaries & Wages	1,500,000	1,107,500	1,081,599	(25,901)	(2)%	
14	14603	Less Sal & Wages Alloc to Works	(1,500,000)	(1,107,500)	(1,081,599)	25,901	(2)%	
			0	0	0	0		
Unclassified								
Operating Income								
14	14701	Income Relating to Unclassified	(15,000)	(15,000)	(15,660)	(660)	4%	
14	14705	Ramelius Resources Haulage Operation	(300,000)	(250,000)	(252,006)	(2,006)	1%	
			(315,000)	(265,000)	(267,666)	37,494		
Unclassified								
Capital Expense								
14	14704	Land Development	50,000	90,000	104,664	14,664	16%	Department Of Planning, Lands & Heritage Contract of Sale Granite/Jasper Street Block, Development WA blocks Lots 166,170&427 on DP203298 and Lots 234&258 on DP203299 Land Purchase
			50,000	90,000	104,664	14,664		
Capital Income								
14	14799	Proceeds on Sale of Assets	0	0	0	0		
			0	0	0	0		
		TOTAL OPERATING EXPENDITURE	66,000	57,173	97,595	40,422		
		TOTAL OPERATING INCOME	(458,500)	(372,327)	(395,064)	17,424		
		TOTAL CAPITAL EXPENDITURE	265,000	217,600	231,993	14,393		
		TOTAL CAPITAL INCOME	0	0	0	0		

SHIRE OF WESTONIA
SUPPLEMENTARY INFORMATION

TABLE OF CONTENTS

1	Council Fin Pos Cat Data	1
2	Variations	31
3	Key Information	46
4	Key Information - Graphical	47
5	Cash and Financial Assets	48
6	Reserve Accounts	49
7	Capital Acquisitions	50
8	Disposal of Assets	52
9	Other Current Assets	53
10	Payables	54
11	Rate Revenue	55
12	Other Current Liabilities	56
13	Grants and contributions	57
14	Capital grants and contributions	58
15	Trust Fund	59

**SHIRE OF WESTONIA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2024**

3 CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date	
		\$	\$	\$	\$				
PETTY CASH and FLOATS	Cash and cash equivalents	870	0	870	0		NIL	On Hand	
MUNICIPAL BANK ACCOUNT	Cash and cash equivalents	1,650,531	0	1,650,531	0	Bendigo	Variable	Cheque Acc.	
RESERVE FUND	Cash and cash equivalents	0	4,230,156	4,230,156	0	Bendigo	4.05%	Term Deposit	
TRUST FUND CASH AT BANK	Cash and cash equivalents	0	0	0	39,534	Bendigo	Variable	Cheque Acc.	
Total		1,651,401	4,230,156	5,881,557	39,534				
Comprising									
Cash and cash equivalents		1,651,401	4,230,156	5,881,557	39,534				
		1,651,401	4,230,156	5,881,557	39,534				

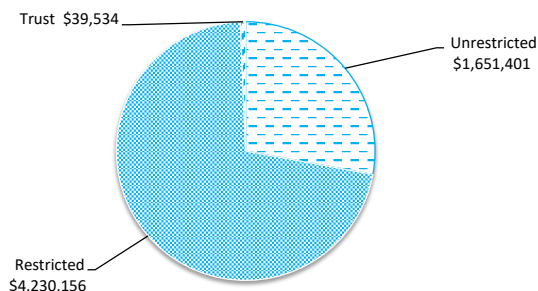
KEY INFORMATION

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

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

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

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



Corporate MasterCard	Transaction Summary	Total Amount	Institution	Interest Rate	Period End Date
		\$			
Card # 5526 38** **** *129					
Price, Arthur W	Starlink Internet Service - CEO	139.00	Bendigo	13.99%	31-Mar-24
	1049451 - Cloud Anti Spam Recurring	50.00			
	1038203 - Office 365 Exchange Online Plan Recurring	39.04			
	1047021 - Microsoft 365 Business Basic Recurring	128.70			
	Dinner with Medical Immersion Coordinator	137.00			
	Mircrosoft 365 Business Standard Recurring	371.80			
	MBAM Managed Endpoint & Subs recurring March-April	264.99			
	Activ8me Internet service Feb - June	434.15			
	Beer & Wine for Chambers	148.00			
	Card Fee & Interest Charges	4.00			
		1716.68			
Card # 5526 38** **** *137					
Geier, Jasmine L	BWS = Brendon /Jodie Post Employment Drinks	150.00	Bendigo	13.99%	31-Mar-24
	Battery W-10 For Netgear Sierra Wireless Router NightHawk M1 MR1100 5040mAr	39.90			
	Double Tree by Hilton - Accommodation & Meals - Budget Workshop Jasmine 22/2/	63.00			
	Replacement Pillows for Dongas	325.50			
	Accucheek Performa 100 & Freestyle Optium Strips	101.50			
	WESSYBBQ - 12 Mths License	25.30			
	Student Immersion Dinner & Dessert Ingredients	95.75			
	Volcano Red -Landscaping Stone	316.66			
	Community Health & Wellbeing Officer Advertisement - Seek	258.50			
	Card Fee & Interest Charges	4.00			
		1380.11			
		3096.79			
Corporate Fuel Cards	Transaction Summary	Total Amount	Institution	Interest Rate	Period End Date
		\$			
Card #**** **** *5677					
Kevin Paust	01/03/2024 WT111 BP Bellevue	66.49	BP		31-Mar-24
	15/03/2024 WT111 BP Lakes	75.94			
		142.43			
		142.43			

SHIRE OF WESTONIA
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 31 MARCH 2024

4 RESERVE ACCOUNTS

Reserve name	Budget	Budget	Budget	Budget	Budget	Actual	Actual	Actual	Actual	Actual YTD
	Opening Balance	Interest Earned	Transfers In (+)	Transfers Out (-)	Closing Balance	Opening Balance	Interest Earned	Transfers In (+)	Transfers Out (-)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Council										
Reserve -Long Service Leave	112,168	4,000	0		116,168	112,168	2,362	0	0	114,530
Reserve -Plant	1,030,587	40,000	0	(110,000)	960,587	1,030,587	21,702	0	#####	942,289
Reserve -Building	1,524,667	15,000	0	(600,000)	939,667	1,524,667	32,105	0	0	1,556,772
Reserve -Communication/Inform	70,765	2,500	0		73,265	70,765	1,490	0	0	72,255
Reserve -Community Developme	591,711	23,000	0	(150,000)	464,711	591,711	12,460	0	#####	454,171
Reserve -Waste Management	125,468	5,000	0		130,468	125,468	2,642	0	0	128,110
Reserve -Swimming Pool Redev	464,606	6,000	0	(400,000)	70,606	464,606	9,783	0	0	474,389
Reserve -Roadworks	477,583	15,000	0		492,583	477,583	10,057	0	0	487,640
	4,397,555	110,500	0	(1,260,000)	3,248,055	4,397,555	92,601	0	#####	4,230,156

5 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings - specialised	2,075,000	261,000	298,864	37,864
Furniture and equipment	37,500	8,600	20,560	11,960
Plant and equipment	707,000	572,000	570,861	(1,139)
Acquisition of property, plant and equipment	2,819,500	841,600	890,285	48,685
Infrastructure - roads	1,994,000	1,651,473	1,085,869	(565,604)
Infrastructure-footpaths	120,000	90,000	2,613	(87,387)
Acquisition of infrastructure	2,114,000	1,741,473	1,088,482	(555,621)
Total capital acquisitions	4,933,500	2,583,073	1,978,767	(506,936)
Capital Acquisitions Funded By:				
Capital grants and contributions	931,500	635,920	633,578	(2,342)
Other (disposals & C/Fwd)	0	0	93,000	93,000
Reserve accounts				
Reserve -Plant	110,000	0	110,000	110,000
Reserve -Building	600,000	0	0	0
Reserve -Community Development	150,000	0	150,000	150,000
Reserve -Swimming Pool Redevelopment	400,000	0	0	0
Contribution - operations	2,742,000	1,947,153	2,965,345	1,018,192
Capital funding total	4,933,500	2,583,073	3,951,923	1,368,850

SIGNIFICANT ACCOUNTING POLICIES

Each class of fixed assets within either plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

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

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

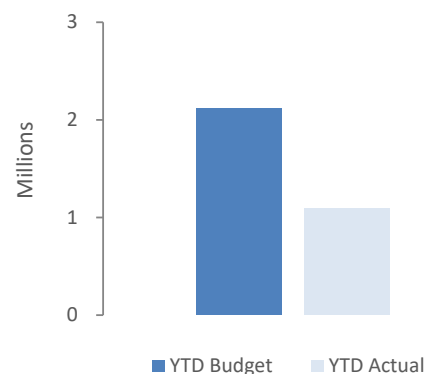
Initial recognition and measurement for assets held at cost

Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost the asset is initially recognise at fair value. Assets held at cost are depreciated and assessed for impairment annually.

Initial recognition and measurement between mandatory revaluation dates for assets held at fair value

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

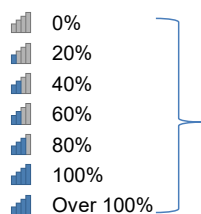
Payments for Capital Acquisitions



5 CAPITAL ACQUISITIONS - DETAILED

Capital expenditure total

Level of completion indicators



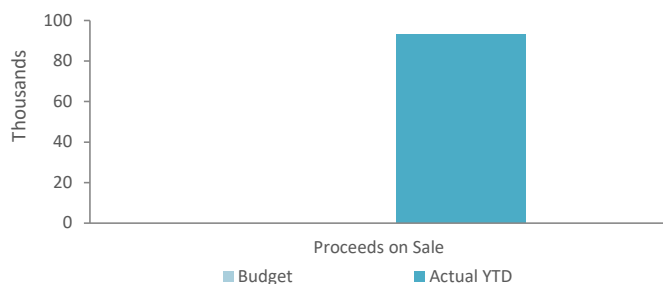
Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

Level of completion indicator, please see table at the end of this note for further detail.

		Adopted			Variance	
Account Description		Budget	YTD Budget	YTD Actual	(Under)/Over	
		\$	\$	\$	\$	
Building						
	07702	Purchase Buildings - Medical Centre Upgrades	25,000	0	0	0
	08104	Purchase Land & Buildings- Seniors civic Centre	200,000	8,000	8,036	-36.33
	09127	Purchase - Staff Housing - Shed 4 Quartz Street	40,000	0	0	0
	09128	Purchase Land & Buildings - New Staff Housing	160,000	0	0	0
	10702	Purchase Land & Buildings - Niche Wall Cemetery	15,000	0	0	0
	11102	Purchase Land & Buildings - Sun Deck	20,000	0	0	0
	11204	Purchase Land & Buildings -Kiosk/Ablution Redevelopmen	1,350,000	3,000	3,000	0
	11309	Bowling Green Redevelopment - CAPITAL	200,000	200,000	220,103	-20102.81
	12218	Electric Car Charging Station - CAPITAL	50,000	50,000	67,725	-17724.7
	12220	L&B Depot Shed	15,000	0	0	0
		2,075,000	261,000	298,864		
Furniture & Equipment						
	11103	Purchase Furniture & Equipment -Generator Complex	12,500	0	0	0
	11603	Purchase Furniture & Equipment - Playground Fencing	5,000	1,000	1,000	0
	11609	Projector Upgrades- Old Hall Movie Theater	0	0	12,047	-12047.46
	13606	Land & Buildings - Wolfram Street Shed & Façade	0	0	103	-102.67
	14514	Purchase Furniture & Equipment Administration	20,000	7,600	7,410	190
		37,500	8,600	20,560		
Plant & Equipment						
	12308	Prime Movers - CAPITAL	452,000	452,000	450,942	1058.3
	14213	Construction Supervisor Vehicle - CAPITAL	60,000	0	0	0
	14520	CEO Vehicle - CAPITAL	120,000	120,000	119,919	80.9
	14523	Administration Vehicle - CAPITAL	75,000	0	0	0
		707,000	572,000	570,861		
Infrastructure-roads						
	C0010	Begley Road (No 0010)	44,500	33,372	0	33372
	C0018	George Road (No 0015)	89,000	66,753	15,002	51751.41
	C0092	Leeman Road (No 0092)	80,500	60,372	0	60372
	C0011	Maxfield Road (No 0011)	103,000	77,247	26,253	50994.03
	C0025	Rabbit Proof Fence Road (No 0025)	87,500	65,619	65,416	202.9
	C0025N	Rabbit Proof Fence Road North (No 0025)	150,000	112,500	0	112500
	C0069	Wahlsten Road (No 0069)	79,500	59,625	0	59625
	C0021	Warrachuppin Nth Road (No 0021)	76,500	57,375	1,860	55514.88
	C0015	Echo Valley Gravel Resheet	149,500	112,122	63,750	48372.19
	C0030	Maisefield Gravel Resheet	130,000	97,497	77,181	20316.08
	C0078	Geelakin Road (No 0078)	52,000	38,997	22,904	16093.34
	12106	LRCI Phase 4 Part B DellaBosca Road	0	155,997	210,850	-54853.16
	C0013	McPharlin Road (No 0013)	87,500	65,619	0	65619
MRWA Project Construction						0
	RRG84C	Warralakin Road Reconstruction	609,500	457,128	356,992	100135.72
Roads to Recovery Construction						0
	R2R04	Walgoolan South Road (No 0005)	69,000	51,750	33,792	17958
	R2R80	DellaBosca Road (No 0080)	186,000	139,500	211,869	-72369.43
		1,994,000	1,651,473	1,085,869		
Infrastructure-footpaths						
	FP0061	Wolfram Street Footpaths	50,000	37,503	2,613	34889.59
	R2R60	Cement Street Footpaths	70,000	52,497	0	52497
		4,933,500	2,583,073	1,978,767		691,692

6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual				
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)	
		\$	\$	\$	\$	\$	\$	\$	\$	
Plant and equipment										
552	Toyota Hilux Duel Cab -111WT	50,000	0	0	(50,000)	0	0	0	0	
418	Freightliner 2014 Prime Mover WT12	127,000	0	0	(127,000)	0	0	0	0	
544	Toyota LandCruiser - 0WT	100,000	0	0	(100,000)	84,872	93,000	8,128	0	
545	Toyota Prado -02WT	85,000	0	0	(85,000)	0	0	0	0	
		362,000	0	0	(362,000)	84,872	93,000	8,128	0	



7 OTHER CURRENT ASSETS

	Opening Balance 1 July 2023	Asset Increase	Asset Reduction	Closing Balance 31 March 2024
	\$	\$	\$	\$
Other current assets				
Inventory				
Fuel and materials	19,308	(28,901)	(19,308)	(28,901)
Total other current assets	19,308	(28,901)	(19,308)	(28,901)
Amounts shown above include GST (where applicable)				

KEY INFORMATION

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.

10 OTHER CURRENT LIABILITIES

Other current liabilities	Note	Opening Balance 1 July 2023	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 March 2024
		\$	\$	\$	\$	\$
Employee Related Provisions						
Provision for annual leave		124,635	0	0	0	144,593
Provision for long service leave		77,253	0	19,958	0	77,253
Total Provisions		201,888	0	19,958	0	221,846
Total other current liabilities		201,888	0	19,958	0	221,846

Amounts shown above include GST (where applicable)

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

KEY INFORMATION

Provisions

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

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

Employee Related Provisions

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

SHIRE OF WESTONIA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2024

OPERATING ACTIVITIES

11 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Grants, subsidies and contributions revenue		
	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$
Grants and subsidies			
Grants Commission Grant Received - General	40,000	37,000	37,251
Grants Commission Grant Received- Roads	250,000	23,994	24,014
FESA Operating Grant	35,000	26,250	24,885
LRCIP - Round 3	361,000	311,000	310,690
Grant - MRWA Direct	155,000	155,000	158,490
	841,000	553,244	555,330
Contributions			
Edna May MOU Emergency Services	13,500	10,125	10,227
Reimbursement Rural Health West	9,500	6,500	2,258
WAPHA - Medical Centre Upgrades Income	25,000	25,000	25,000
WAPHA /Other Funding	45,000	0	0
Income School Facility/Main Building	22,000	22,000	22,276
Income Relating to Aged & Disabled - Senior Citizens	5,000	0	0
Income 55 Wolfram St -Ramelius Resources	500	369	0
Income Edna May MOU 33%	17,500	16,497	18,533
Income Edna May MOU WPA 67%	30,000	31,500	37,622
DFES Grant	12,500	0	0
LRCIP Phase 4 Funding - Part B	0	155,997	0
Grant -Electric Car Charging Station	22,000	16,497	19,491
Grant Funding Opportunities	40,000	13,500	13,182
Other Economic Services	0	0	0
DPIRD Grants Funding (CRC)	107,200	105,452	105,452
	349,700	403,437	254,041
TOTALS	1,190,700	956,681	809,371

12 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grants, subsidies and contributions revenue		
	Adopted Budget	YTD	YTD Revenue
	Revenue	Budget	Actual
	\$	\$	\$
Capital grants and subsidies			
LotteryWest /Menshed	200,000	0	0
Grant - MRWA Specific	406,500	310,920	310,920
Grant - Roads to Recovery	325,000	325,000	322,658
	931,500	635,920	633,578



**SHIRE OF WESTONIA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2024**

13 TRUST FUND

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

Description	Opening Balance 1 July 2023	Amount Received	Amount Paid	Closing Balance 31 Mar 2024
	\$	\$	\$	\$
LGMA - Receipts	5,672	1,600	0	7,272
Westonia Historical Society	23,445	250	0	23,695
Cemetry Committee	16,920	0	(8,353)	8,568
	46,037	1,850	(8,353)	39,535

9.1.3 GST RECONCILIATION REPORT – MARCH 2024

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

Purpose of the Report

- Executive Decision Legislative Requirement

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

Background

The Reconciled Balance of the GST Ledger to the General Ledger as reported as at March 2024 provided to Council on a monthly basis as a means of keeping Council informed of its current GST liability.

Comment

The GST Reconciliation Report is attached for Councillor consideration.

Statutory Environment

Nil

Policy Implications

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

Strategic Implications

Nil

Financial Implications

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

Voting Requirements

- Simple Majority Absolute Majority

OFFICER RECOMMENDATIONS

That the GST Reconciliation totalling \$20,319.00 for the period ending March 2024 adopted.

Shire of Westonia
Business Activity Statement
March 2024

Total Sales and Purchases		\$
G1	Total Sales	330,516
G3	Other GST Free Sales	195,625
G4	Input Taxed	10,025
G10	Capital Purchases	144,205
G11	Non-Capital Purchases	123,497



Amounts you owe the ATO (Credits in ledger)		\$
1A/ G9	GST On Sales (GL Balance)	11,351
4	PAYG (GL 94660)	23,849
6A	FBT Instalment	5,796
7C	Fuel Tax credit over claim	
<i>Total you owe the ATO</i>		<u>40,996</u>

PAYG		\$
W1	Total Salary Wages & Other	113,258
W2	Amount withheld from Payments at W1	23,849
W4	Amount withheld where no ABN is quoted	
W3	Other amounts withheld	

Amounts the ATO owes you (Debits in ledger)		\$
1B/ G20	GST on Purchases (GL Balance)	13,745
7D	Fuel Tax Credit	6,932
<i>Total the ATO owes you</i>		<u>20,677</u>

FBT		\$
F1	FBT Instalment Amount	5,796


Activity Statement Net Amount		\$
Amounts you owe the ATO (Credits in ledger)		40,996
Amounts the ATO owes you (Debits in ledger)		20,677
Payment (Red - Refund)		<u>20,319</u>

Authorisation	
Prepared By: _____	
Date: _	12/04/2024
Checked & Lodged By: _____	
Date: _	12/04/2024

BAS Journal		
Debit	Credit	Description
1405000 - GST Income (Liability)	11,351	BAS liability due to ATO
1406010 - PAYG Tax Gen	23,849	PAYG paid to ATO
1304000 - GST Expense (Asset)	13,745	BAS purchases claimed from ATO
1144040.114 - Fuel Tax Credit Gen	6,932	FTC
1145090.580 - Fringe Benefits Tax - Admin Gen	3,478	FBT
1142210.502 - Fringe Benefits Tax - Works Gen	2,318	FBT
1406020 - ATO Clearing Account	-	20,319 Due from/to ATO
		BAS-Rounding
	<u>40,996</u>	<u>40,996</u>

9.1.4 DISPOSAL OF PROPERTY – 38 DIORITE STREET WESTONIA

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



Purpose of the Report

Executive Decision Legislative Requirement

This report seeks Council’s decision to proceed with the disposal of Council property referred to as 38 Diorite Street to Ms Claire McAuliffe as per S 3.58 (3) (4) of the *Local Government Act, 1995*.

Background

Council has resolved previously and made a 2023/24 Budget allocation for the disposal of some old Housing stock to assist in the development of more modern residential facilities moving forward.

The 3 properties considered for disposal are 42 Jasper Street (previously sold), 38 Diorite Street and 7 Quartz Street.

Council at its March ordinary meeting resolved the following.

RESOLUTION

Moved: Cr Geier **Seconded:** Cr Della Bosca

09/03-24 That Council propose to sell 38 Jasper Street to Ms Claire McAuliffe for the sum of \$ 80,000 and that as per S 3.56(3)(4) of the *Local Government Act 1995* give local public notice of the proposed disposition in the prescribed manner with submissions and comments to be considered at the November Council meeting.

CARRIED 5/0

Comment

Council gave local public notice as per the requirements of the Act with comments to be made in writing by COB Friday 12th April 2024.

At the close of the comment period no submissions were received for Council consideration.

Statutory Environment

S 3.58 of the *Local Government Act 1995*.

Policy Implications

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

Strategic Implications

The sale of old residential housing stock to assist in the financing of future new housing stock.

Financial Implications

Council has made an allowance of \$ 90,000 income in the 2023/24 financial budget for the sale of 38 Diorite Street.



Voting Requirements

Simple Majority

Absolute Majority

OFFICER RECOMMENDATIONS


That Council proceed with the sale of 38 Diorite Street to Ms Claire McAuliffe for the sum of \$ 80,000 and that the Shire President and Chief Executive Officer be authorized to sign and duly seal the necessary documents.

9.2 COMMUNITY AND REGULATIONS

In accordance with Section 5.65 of the Local Government Act 1995 the following disclosures of Closely Association Person and Impartiality interest are to be made. Cr Geier.

9.2.1 MERREDIN & DISTRICTS JUNIOR FOOTBALL ASSOCIATION (COLTS)

Responsible Officer:	Bill Price, CEO
Author:	Bill Price, CEO
File Reference:	
Disclosure of Interest:	Cr Geier has a son playing in the Colts competition.
Attachments:	Nil
Signature:	Officer CEO



Purpose of the Report

Executive Decision

Legislative Requirement

Summary

A request has been made from the Merredin & Districts Football Association (Colts) for use of the Westonia Community Bus at "cost price" for six (6) games this season.

Background

The Merredin & Districts Junior Football Association (Colts) have made a formal request for the use of the Westonia Community Bus to travel to six (6) away games in the towns of Northam, Toodyay and York. Their request comes on the back of an offer made in previous seasons from Council to use the Westonia Community Bus free of charge on the proviso that fuel costs were covered by a third party (namely Liberty Fuels).

Following on from our previous letter dated 3 April 2024, we have a very unusual situation arising from us having very large numbers in our under 16's side this year. With the goal of providing same age football to all our registered players we have found an alternative arrangement where one third of our team will help the struggling Toodyay 16's side each week. To aid this change of circumstance we would like to alter our former request and would like to formally seek the use of your bus for additional games this season on the following dates: April 20, May 25, June 29, July 13, July 20, July 27.

We recognise that this is an increase from our previous request and will be very grateful and appreciative of any level of sponsorship and usage that you are able to offer. Last year the bus was driven by the very capable Daimon Geier. As we will have a rotating player group travelling by attend the Toodyay games this year, we would need to involve several different drivers. As well as Daimon and myself, this would include Brad Auld, Nick Tompkin, Chris Clarke and Kevin Walsh. All of whom carry the necessary license and would be willing to meet any of your requirements for driving the bus.

Your support is greatly valued and appreciated by all who play and support the Merredin and Districts Junior Football Association (Colts). I would like to thank you for taking the time to read our proposal. I look forward to hearing from you soon and hopefully continuing a long and successful relationship between the Merredin Colts, the team that represents the wonderful communities of Merredin, Burracoppin, Nukarni, Southern Cross, Kellerberrin, yourself, and your business.

Comment

If Council were to approve the request, the MDJFA (Colts) would promote the Shire of Westonia as a major sponsor of the association.

Statutory Environment

Nil



Policy Implications

Delegation MISC 1 – Donations allows the CEO to approve requests for donation of monies up to the value of \$100.00.



Strategic Implications

Nil.



Financial Implications

Council would not be receiving the fee for the bus hire @ .88c/km and would still be liable for maintenance costs such as tyres & servicing.



Voting Requirements



Simple Majority




Absolute Majority

OFFICER RECOMMENDATIONS

That Council approves the request of the Merredin & Districts Junior Football Association (Colts) for the use of the Westonia Community Bus to travel to six (6) away games in the towns of Northam, Toodyay and York at no charge other than fuel.

9.2.2 CONTRACT– POOL KIOSK & ABLUTION BUILDING

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



Purpose of the Report

Executive Decision Legislative Requirement

The purpose of this report is for the Council to authorise the signing of a formal contract with Famlonga Building Contractors for the construction of a new Pool Kiosk & Ablution building as per tender specifications.

Background

The Council has a budgetary allocation of \$ 1,350,000 in the 2023/24 financial budget for the construction of a new Pool Kiosk and ablution building as part of stage 2 upgrades to the Diorite Street Recreational Precinct Masterplan.

As requested, a public tender was advertised inviting builders to submit a price for the construction as per specifications provided by Architects Donovan Payne.

At the close of submissions one tender was received from Famlonga Building Contractors. The Council has had previous experience with Famlonga Builders as they recently built the Bowls Stadium and they have also built a similar facility at the Three Springs Swimming Pool.

Comment

Council at its September ordinary meeting resolved the following.

RESOLUTION

Moved: Cr DellaBosca

Seconded: Cr Geier

07/09-
23

That Council accept the tender received from Famlonga Building Contractors for the construction of the new Pool Kiosk & Ablution Facility for the sum of \$ 1,359,032 (inc GST) and that the CEO be authorised to negotiate changes to the specifications prior to the signing of the official contract.

CARRIED 6/0

Both parties being the 'Builder' and the 'Principal' have acknowledged that some practical changes have been made to the original tender drawings and specifications as discussed in ongoing negotiations meetings.

The contract will remain the original tendered price submitted, there will be savings in some areas and upgrade variations in others as the project progresses, but the tendered will not increase.



Local Government Act 1995, section 3.57 – tenders for providing goods or services and the Local Government (Functions & General) Regulations, section 4.

Policy Implications

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



Strategic Implications

Completion of stage 2 of the Diorite Street Recreational Precinct Masterplan.



Financial Implications

Council has an allocation of \$ 1,350,000 in the 23/24 budget.



Voting Requirements



Simple Majority



Absolute Majority

OFFICER RECOMMENDATIONS

That Council authorise the signing of a formal contract with Famlonga Building Contractors for the construction of a new Pool Kiosk & Ablution building as per tender specifications.

9.3 WORKS AND SERVICES

Nil

9.4 ENVIRONMENTAL HEALTH, PLANNING AND BUILDING SERVICES

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

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

12. DATE AND TIME OF NEXT MEETING

The next ordinary meeting of Council will be held on Thursday schedule 16th May 2024 commencing at 3.30pm.

13. MEETING CLOSURE

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