



# AGENDA

## Ordinary Council Meeting

To be held in Council Chambers, Wolfram Street Westonia  
Thursday 15<sup>th</sup> February 2024  
Commencing 3.30pm

Dear Councillors,

The next Ordinary Meeting of the Council of the Shire of Westonia will be held on 15<sup>th</sup> February 2024 the Council Chambers, Wolfram Street, Westonia.

Lunch – 1.00pm

David Brown Agrie 1pm -1.30pm

Discussion Period – 1.30pm – 2.30pm

Afternoon Tea – 3.00 pm –3.30 pm

Council Meeting – 3.30 pm

A handwritten signature in black ink, appearing to read 'Bill Price', is positioned above a horizontal line.

BILL PRICE

CHIEF EXECUTIVE OFFICER

13 February 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.

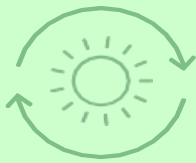
## OUR VISION

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.

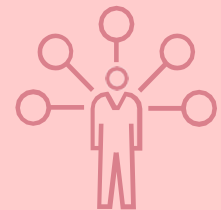
Our community has the opportunity to be active, socialised and connected.

- 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.



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## 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 A Faithfull	
Cr WJ Huxtable	

### 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

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### OFFICER RECOMMENDATIONS

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That the minutes of the Ordinary Meeting of Council held on 21<sup>st</sup> December 2023 be confirmed as a true and correct record.

## 6. RECEIVAL OF MINUTES

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### OFFICER RECOMMENDATIONS

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Nil

## 7. PRESIDENT/COUNCILLORS ANNOUNCEMENTS

President, Cr Crees advised having attended the following meetings:

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

Councillor Simmonds advised having attended the following meetings:

Councillor Geier advised having attended the following meetings:

Councillor Huxtable advised having attended the following meetings:

Councillor Faithfull 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 **15<sup>th</sup> February 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 **15<sup>th</sup> February 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 **15<sup>th</sup> February 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 – DECEMBER 2023

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

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

- Executive Decision  Legislative Requirement

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

#### **Background**

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

#### **Comment**

Attached is a copy of Accounts for Payment for the month of December 2023 The credit card statements currently show: -

**CEO December 2023 \$1,962.70** associated with the purchase 1038283 - Microsoft 365 Business Std Recurring –1049449 Managed Endpoint & Subscriptions Recurring, Active8me internet service, 1047021 Microsoft 365 Business Basic Recurring Monthly, 1038203 Office 365 Exchange online Plan Monthly, Starlink – CEO Internet, Fuel & Nextra News Items

**DCEO December 2023 \$1,933.94** associated with the purchase of Crown Gifts, Gozney, Fluid Management Tech, Direct Communications and Main roads Heavy Vehicle Licence .

#### **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

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**OFFICER RECOMMENDATIONS**

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That December 2023 accounts submitted to today's meeting on Municipal vouchers numbered from D/Debits from EFT6609 to EFT6667 (inclusive of Department of Planning and Infrastructure / Creditor and Bank Fees Directly Debited and Visa Card Payments) totalling \$1,095,228.80 be passed for payment.



# Attachment 9.1.1

# Shire of Westonia



## ACCOUNTS FOR PAYMENT 31 December 2023

**List of Accounts Due & Submitted to Council December 2023**

Chq/EFT	Date	Name	Description	Amount	Bank	Type
893	01/12/2023	FEE - BANK FEES	BANK FEES	-5.00	1	FEE
EFT6609	01/12/2023	Karin M LOVE	Reimbursement for November Invoice	-105.38	1	CSH
EFT6610	01/12/2023	WALGA	Cr Simmonds and Cr Faithfull Understanding Local Government via Financial Reports and Budgets via eLearning	-3500.00	1	CSH
EFT6611	01/12/2023	Sigma Chemicals	SERVICE REPAIR PALINTEST	-616.00	1	CSH
EFT6612	01/12/2023	Department Of Planning, Lands & Heritage	Contract of Sale Granite/Jasper Street Blocks Deposit	-7027.00	1	CSH
EFT6613	01/12/2023	Hersey's Safety Pty Ltd	Assorted safety gear for depot	-557.56	1	CSH
EFT6614	01/12/2023	Wheatbelt Uniforms Signs & Safety	150x Timesheet books	-3465.00	1	CSH
EFT6615	01/12/2023	Bitutek Pty Ltd	2 x Coat seal using 14mm Aggregate	-284711.24	1	CSH
EFT6616	01/12/2023	CORSIGN WA PTY LTD	Heated adhesives for Cats Eyes	-495.00	1	CSH
EFT6617	01/12/2023	Combined Tyres Pty Ltd	November Purchases	-1777.60	1	CSH
EFT6618	01/12/2023	WA Contract Ranger Services P/L	Ranger Service Including Travel 8/11/23 & 22/11/23	-418.00	1	CSH
EFT6619	01/12/2023	Out West Mechanical	Repairs to P3	-1456.05	1	CSH
EFT6620	01/12/2023	CJD Equipment	kenworth	-450941.70	1	CSH
EFT6621	01/12/2023	St John Wa	First Aid Course	-1900.00	1	CSH
PAYS	03/12/2023	Salaries & Wages	payroll	-39639.27	1	CSH
DD3966.1	03/12/2023	Aware Super - Accumulation	Payroll deductions	-5623.71	1	CSH
DD3966.2	03/12/2023	BT Panorama Super	Superannuation contributions	-206.44	1	CSH
DD3966.3	03/12/2023	C-Bus	Superannuation contributions	-1238.98	1	CSH
DD3966.4	03/12/2023	MLC Masterkey	Superannuation contributions	-296.28	1	CSH
DD3966.5	03/12/2023	AUSTRALIANSUPER	Superannuation contributions	-789.87	1	CSH
DD3966.6	03/12/2023	MLC Navigator Retirement Plan	Superannuation contributions	-55.77	1	CSH
DD3966.7	03/12/2023	HESTA	Superannuation contributions	-95.35	1	CSH
DD3966.8	03/12/2023	Spirit Super	Superannuation contributions	-140.09	1	CSH
DD3966.9	03/12/2023	Australian Retirement Trust	Superannuation contributions	-296.19	1	CSH
893	04/12/2023	FEE - BANK FEES	BANK FEES	-243.54	1	FEE
893	05/12/2023	FEE - BANK FEES	BANK FEES	-3.60	1	FEE
EFT6622	05/12/2023	Services Australia Child Support	Payroll deductions	-538.77	1	CSH
893	06/12/2023	FEE - BANK FEES	BANK FEES	-8.80	1	FEE
EFT6623	12/12/2023	Ancor Electrical	EV Charger Wiring	-34855.05	1	CSH
0	13/12/2023	Bankwest Corporate Mastercard	Pizza Ovens	-7176.43	1	CSH
893	13/12/2023	FEE - BANK FEES	BANK FEES	-0.15	1	FEE
EFT6624	14/12/2023	JASMINE L GEIER	DCEO Phone Reimbursement	-400.00	1	CSH
EFT6625	14/12/2023	Avon Waste	Waste Removal	-2212.81	1	CSH
EFT6626	14/12/2023	Landgate	Mining Schedule	-43.50	1	CSH
EFT6627	14/12/2023	Australian Communications and Media Authority	Radiocomm Apparatus Licence	-254.00	1	CSH

EFT6628	14/12/2023	Westonia Progress Association Inc.	November Fuel	-19979.29	1	CSH
EFT6629	14/12/2023	Ron Bateman & Co	Water Pump	-1969.26	1	CSH
EFT6630	14/12/2023	Two Dogs Home Hardware	Garden Hose & Fittings	-334.40	1	CSH
EFT6631	14/12/2023	Hutton and Northey Sales	UHF Antenna	-125.49	1	CSH
EFT6632	14/12/2023	Itvision	Rates Workshop	-1652.20	1	CSH
EFT6633	14/12/2023	Merredin Refrigeration & Air Conditioning	Housing Maintenance	-1148.84	1	CSH
EFT6634	14/12/2023	Liberty Oil rural Pty Ltd	AD Blue	-1606.29	1	CSH
EFT6635	14/12/2023	Great Southern Fuel Supplies	Diesel Purchase	-94.64	1	CSH
EFT6636	14/12/2023	Westernpower	EV charging Stn	-1320.00	1	CSH
EFT6637	14/12/2023	Australia Post	A4 Paper	-856.12	1	CSH
EFT6638	14/12/2023	Ancor Electrical	Electrical Work	-1170.28	1	CSH
EFT6639	14/12/2023	Wessie Pty Ltd Atf: The Geier Family Trust	Truck Hire	-12375.00	1	CSH
EFT6640	14/12/2023	Merredin Steel Supplies	RHS Tube	-78.58	1	CSH
EFT6641	14/12/2023	Cockies Ag	Mozzie Control	-1660.00	1	CSH
EFT6642	14/12/2023	Alchemy Technology	HACC Software Support	-534.60	1	CSH
EFT6643	14/12/2023	MACE Services Pty Ltd	Service WT111	-1129.91	1	CSH
EFT6644	14/12/2023	Schoen Podiatry	HACC Service	-285.00	1	CSH
EFT6645	14/12/2023	Unicare	HACC Products	-425.90	1	CSH
DD3976.1	14/12/2023	Synergy	Power Usage	-379.18	1	CSH
893	15/12/2023	FEE - BANK FEES	BANK FEES	-3.30	1	FEE
PAYS	17/12/2023	Salaries & Wages	Payroll	-40822.91	1	CSH
DD3985.1	17/12/2023	Aware Super - Accumulation	Payroll deductions	-5847.25	1	CSH
DD3985.2	17/12/2023	BT Panorama Super	Superannuation contributions	-154.84	1	CSH
DD3985.3	17/12/2023	C-Bus	Superannuation contributions	-1238.98	1	CSH
DD3985.4	17/12/2023	MLC Masterkey	Superannuation contributions	-296.28	1	CSH
DD3985.5	17/12/2023	AUSTRALIANSUPER	Superannuation contributions	-851.34	1	CSH
DD3985.6	17/12/2023	MLC Navigator Retirement Plan	Superannuation contributions	-115.83	1	CSH
DD3985.7	17/12/2023	HESTA	Superannuation contributions	-62.53	1	CSH
DD3985.8	17/12/2023	Spirit Super	Superannuation contributions	-135.37	1	CSH
DD3985.9	17/12/2023	Australian Retirement Trust	Superannuation contributions	-296.19	1	CSH
0	18/12/2023	Cash	Member Sitting Fees December 2023	-13249.10	1	CSH
893	18/12/2023	FEE - BANK FEES	BANK FEES	-8.15	1	FEE
EFT6646	18/12/2023	R & K Day	Members Sitting Fees December 2023	-1003.95	1	CSH
DD3987.1	18/12/2023	TELSTRA CORPORATION LIMITED	Telephone Usage	-1395.15	1	CSH
893	19/12/2023	FEE - BANK FEES	BANK FEES	-3.60	1	FEE
EFT6647	19/12/2023	Services Australia Child Support	Payroll deductions	-538.77	1	CSH
EFT6648	20/12/2023	Sheridan's	Memorial Plaques	-828.30	1	CSH
EFT6649	20/12/2023	Centek Constructions	Housing Maintenance	-2739.00	1	CSH
EFT6650	20/12/2023	Local Pest Control	Building Pest Treatment	-5685.80	1	CSH
EFT6651	20/12/2023	Liberty Oil rural Pty Ltd	Diesel Purchased	-7045.20	1	CSH

EFT6652	20/12/2023	Westonia Community Cooperative Limited	November Purchases	-1369.65	1	CSH
EFT6653	20/12/2023	Ramsay Construction Pty Ltd	EH & Building Services	-1650.00	1	CSH
EFT6654	20/12/2023	WA Contract Ranger Services P/L	Ranger Services	-209.00	1	CSH
EFT6655	20/12/2023	Out West Mechanical	Oil Transfer Pumps	-7473.27	1	CSH
EFT6656	20/12/2023	MACE Services Pty Ltd	WT7 Tyres	-1134.63	1	CSH
EFT6657	20/12/2023	Dry Kirkness (audit) Pty Ltd	LRCI Acquittal	-1650.00	1	CSH
EFT6658	21/12/2023	Karin M LOVE	HACC Reimbursement	-239.88	1	CSH
EFT6659	21/12/2023	Westonia Progress Association Inc.	Fuel Purchased	-8490.39	1	CSH
EFT6660	21/12/2023	Copier Support	Copier Support	-809.10	1	CSH
EFT6661	21/12/2023	Ron Bateman & Co	Plant Parts & Consumables	-454.16	1	CSH
EFT6662	21/12/2023	Two Dogs Home Hardware	Post Hole Digger	-2667.50	1	CSH
EFT6663	21/12/2023	JARDINE LLOYD THOMPSON PTY LTD LGIS INSURANCE	Regional Risk Coordinator Subs	-2652.13	1	CSH
EFT6664	21/12/2023	Repco	Consumables	-54.15	1	CSH
EFT6665	21/12/2023	Out West Mechanical	Truck Service	-5310.32	1	CSH
EFT6666	21/12/2023	Unicare	HACC Supplies	-71.00	1	CSH
EFT6667	21/12/2023	Best Practice Software Pty Ltd	Medical Computer Support	-504.44	1	CSH
PAYS	31/12/2023	Salaries & Wages	Payroll	-36061.00	1	CSH
893	31/12/2023	FEE - BANK FEES	BANK FEES	-3.00	1	FEE
893	31/12/2023	TPORT - DEPT TRANSPORT LICENSING	DEPT TRANSPORT LICENSING	-18867.20	1	FEE
DD3991.1	31/12/2023	Water Corporation	Water Usage & Service Charges	-16445.79	1	CSH
DD3994.1	31/12/2023	Aware Super - Accumulation	Payroll deductions	-5463.79	1	CSH
DD3994.2	31/12/2023	BT Panorama Super	Superannuation contributions	-283.87	1	CSH
DD3994.3	31/12/2023	C-Bus	Superannuation contributions	-1238.98	1	CSH
DD3994.4	31/12/2023	MLC Masterkey	Superannuation contributions	-296.28	1	CSH
DD3994.5	31/12/2023	AUSTRALIANSUPER	Superannuation contributions	-820.58	1	CSH
DD3994.6	31/12/2023	MLC Navigator Retirement Plan	Superannuation contributions	-60.06	1	CSH
DD3994.7	31/12/2023	HESTA	Superannuation contributions	-39.08	1	CSH
DD3994.8	31/12/2023	Spirit Super	Superannuation contributions	-72.41	1	CSH
DD3994.9	31/12/2023	Australian Retirement Trust	Superannuation contributions	-296.19	1	CSH



-1095228.80

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 DD3966 to DD3994 and Electronic Fund Transfers EFT6609 to EFT6667 (Inclusive of Department for Planning and Infrastructure / Creditor and Bank Fees Directly Debited and Credit Card Payments) totalling \$1,095,228.80 submitted to each member of the Council on Thursday 15th February 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– DECEMBER 2023**

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

**Purpose of the Report**

- Executive Decision  Legislative Requirement

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

**Background**

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

**Comment**

The Monthly Statement of Financial Activity for the period ending December 2023 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

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**OFFICER RECOMMENDATIONS**

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**That Council adopt the Monthly Financial Report for the period ending December 2023 and note any material variances greater than \$10,000 or 15%.**

# Attachment 9.1.2

# Shire of Westonia



## Monthly Statement of Financial Activity

for period ending  
31 December 2023

# SHIRE OF WESTONIA

## MONTHLY FINANCIAL REPORT

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

For the period ended 31 December 2023

*LOCAL GOVERNMENT ACT 1995*

*LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996*

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**SHIRE OF WESTONIA**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 DECEMBER 2023**

	Supplementary Information	Adopted Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.
<b>OPERATING ACTIVITIES</b>							
<b>Revenue from operating activities</b>							
General rates	9	1,165,765	1,165,765	<b>1,169,667</b>	3,902	0.33%	
Grants, subsidies and contributions	11	1,516,700	702,281	<b>681,221</b>	(21,060)	(3.00%)	▼
Fees and charges		1,323,250	567,699	<b>645,824</b>	78,125	13.76%	▲
Interest revenue		140,400	101,850	<b>110,423</b>	8,573	8.42%	▲
Other revenue		43,550	26,675	<b>46,240</b>	19,565	73.35%	▲
		<b>4,189,665</b>	<b>2,564,270</b>	<b>2,653,375</b>	89,105	3.47%	
<b>Expenditure from operating activities</b>							
Employee costs		(1,285,118)	(359,531)	<b>(588,603)</b>	(229,072)	(63.71%)	▼
Materials and contracts		(1,085,514)	(767,701)	<b>(662,812)</b>	104,889	13.66%	▲
Utility charges		(508,059)	(200,336)	<b>(196,984)</b>	3,352	1.67%	
Depreciation		(1,832,250)	(729,436)	<b>(702,268)</b>	27,168	3.72%	▲
Insurance		(164,700)	(126,437)	<b>(146,426)</b>	(19,989)	(15.81%)	▼
Other expenditure		(61,500)	(31,320)	<b>(26,010)</b>	5,310	16.95%	▲
Loss on asset disposals	6	(362,000)	0	<b>0</b>	0	0.00%	
		<b>(5,299,141)</b>	<b>(2,214,761)</b>	<b>(2,323,103)</b>	(108,342)	(4.89%)	
Non-cash amounts excluded from operating activities	Note 2(b)	2,194,250	729,436	<b>702,268</b>	(27,168)	(3.72%)	▼
<b>Amount attributable to operating activities</b>		<b>1,084,774</b>	<b>1,078,945</b>	<b>1,032,540</b>	(46,405)	(4.30%)	
<b>INVESTING ACTIVITIES</b>							
<b>Inflows from investing activities</b>							
Proceeds from capital grants, subsidies and contributions	12	931,500	341,000	<b>341,460</b>	460	0.13%	
		<b>931,500</b>	<b>341,000</b>	<b>341,460</b>	460	0.13%	
<b>Outflows from investing activities</b>							
Payments for property, plant and equipment	5	(2,799,500)	(647,250)	<b>(721,586)</b>	(74,336)	(11.48%)	▼
Payments for construction of infrastructure	5	(2,114,000)	(1,056,984)	<b>(635,366)</b>	421,618	39.89%	▲
<b>Amount attributable to investing activities</b>		<b>(3,982,000)</b>	<b>(1,363,234)</b>	<b>(1,015,492)</b>	347,742	25.51%	
<b>FINANCING ACTIVITIES</b>							
<b>Inflows from financing activities</b>							
Transfer from reserves	4	1,260,000	260,000	<b>260,000</b>	0	0.00%	
		<b>1,260,000</b>	<b>260,000</b>	<b>260,000</b>	0	0.00%	
<b>Outflows from financing activities</b>							
Transfer to reserves	4	(110,500)	0	<b>(92,601)</b>	(92,601)	0.00%	▼
		<b>(110,500)</b>	<b>0</b>	<b>(92,601)</b>	(92,601)	0.00%	
<b>Amount attributable to financing activities</b>		<b>1,149,500</b>	<b>260,000</b>	<b>167,399</b>	(92,601)	(35.62%)	
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>							
<b>Surplus or deficit at the start of the financial year</b>		0	0	<b>2,047,216</b>	2,047,216	0.00%	▲
Amount attributable to operating activities		1,084,774	1,078,945	<b>1,032,540</b>	(46,405)	(4.30%)	▼
Amount attributable to investing activities		(3,982,000)	(1,363,234)	<b>(1,015,492)</b>	347,742	25.51%	▲
Amount attributable to financing activities		1,149,500	260,000	<b>167,399</b>	(92,601)	(35.62%)	▼
<b>Surplus or deficit after imposition of general rates</b>		<b>(1,747,726)</b>	<b>(24,289)</b>	<b>2,231,664</b>	2,255,953	9287.92%	▲

**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 DECEMBER 2023**

	Supplementary Information	30 June 2023	31 December 2023
		\$	\$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	6,407,297	6,377,614
Trade and other receivables		368,120	298,145
Inventories	7	19,308	28,470
<b>TOTAL CURRENT ASSETS</b>		<b>6,794,725</b>	<b>6,704,229</b>
<b>NON-CURRENT ASSETS</b>			
Inventories		40,339	40,339
Property, plant and equipment		13,360,027	13,823,931
Infrastructure		43,562,879	43,753,658
<b>TOTAL NON-CURRENT ASSETS</b>		<b>56,963,245</b>	<b>57,617,928</b>
<b>TOTAL ASSETS</b>		<b>63,757,970</b>	<b>64,322,157</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	8	240,276	135,094
Employee related provisions	10	221,846	221,846
<b>TOTAL CURRENT LIABILITIES</b>		<b>462,122</b>	<b>356,940</b>
<b>NON-CURRENT LIABILITIES</b>			
Employee related provisions		55,211	55,211
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>55,211</b>	<b>55,211</b>
<b>TOTAL LIABILITIES</b>		<b>517,333</b>	<b>412,151</b>
<b>NET ASSETS</b>		<b>63,240,637</b>	<b>63,910,002</b>
<b>EQUITY</b>			
Retained surplus		21,755,333	22,592,097
Reserve accounts	4	4,397,555	4,230,156
Revaluation surplus		37,087,749	37,087,749
<b>TOTAL EQUITY</b>		<b>63,240,637</b>	<b>63,910,002</b>

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

# NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 DECEMBER 2023

## 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 December 2023

**SHIRE OF WESTONIA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 DECEMBER 2023**

**2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION**

	Supplementary Information	Adopted Budget Opening 30 June 2023	Last Year Closing 30 June 2023	Year to Date 31 December 2023
		\$	\$	\$
<b>(a) Net current assets used in the Statement of Financial Activity</b>				
<b>Current assets</b>				
Cash and cash equivalents	3	2,008,873	6,407,297	6,377,614
Trade and other receivables		368,120	368,120	298,145
Other financial assets		4,397,554	0	0
Inventories	7	19,308	19,308	28,470
		<u>6,793,855</u>	<u>6,794,725</u>	<u>6,704,229</u>
<b>Less: current liabilities</b>				
Trade and other payables	8	(240,276)	(240,276)	(135,094)
Employee related provisions	10	(201,888)	(221,846)	(221,846)
		<u>(442,164)</u>	<u>(462,122)</u>	<u>(356,940)</u>
<b>Net current assets</b>		<b>6,351,691</b>	<b>6,332,603</b>	<b>6,347,289</b>
<b>Less: Total adjustments to net current assets</b>	Note 2(c)	<u>(4,285,387)</u>	<u>(4,285,387)</u>	<u>(4,115,626)</u>
<b>Closing funding surplus / (deficit)</b>		<b>2,066,304</b>	<b>2,047,216</b>	<b>2,231,663</b>

**(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*.

Non-cash amounts excluded from operating activities		Adopted Budget	YTD Budget (a)	YTD Actual (b)
		\$	\$	\$
<b>Adjustments to operating activities</b>				
Add: Loss on asset disposals	6	362,000	0	0
Add: Depreciation		1,832,250	729,436	702,268
<b>Total non-cash amounts excluded from operating activities</b>		<b>2,194,250</b>	<b>729,436</b>	<b>702,268</b>

**(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 December 2023
		\$	\$	\$
<b>Adjustments to net current assets</b>				
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
<b>Total adjustments to net current assets</b>	Note 2(a)	<b>(4,285,387)</b>	<b>(4,285,387)</b>	<b>(4,115,626)</b>

**CURRENT AND NON-CURRENT CLASSIFICATION**

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

**SHIRE OF WESTONIA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 DECEMBER 2023**

**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. % %	
<b>Revenue from operating activities</b>			
General rates	0	0.00%	
Grants, subsidies and contributions	(21,060)	(3.00%)	▼
Interest revenue	8,573	8.42%	▲
Other revenue	19,565	73.35%	▲
<b>Expenditure from operating activities</b>			
Employee costs	(229,072)	(63.71%)	▼
Materials and contracts	104,889	13.66%	▲
Utility charges	0	0.00%	
Depreciation	27,168	3.72%	▲
Insurance	(19,989)	(15.81%)	▼
Other expenditure	5,310	16.95%	▲
Loss on asset disposals	0	0.00%	
Non-cash amounts excluded from operating activities	(27,168)	(3.72%)	▼
<b>Inflows from investing activities</b>			
Proceeds from capital grants, subsidies and contributions	0	0.00%	
<b>Outflows from investing activities</b>			
Payments for property, plant and equipment	(74,336)	(11.48%)	▼
Payments for construction of infrastructure	421,618	39.89%	▲
<b>Surplus or deficit at the start of the financial year</b>	<b>2,047,216</b>	<b>0.00%</b>	<b>▲</b>
<b>Surplus or deficit after imposition of general rates</b>	<b>2,255,953</b>	<b>9287.92%</b>	<b>▲</b>
Due to variances described above			

Timing Variance  
 Material Variance

31/12/2023

**Schedule 03 General Purpose Funding**

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Comment
<b>Rates Income</b>								
<b>Operating Expense</b>								
03	03100	ABC Costs- Rate Revenue	32,000	11,166	10,998	(168)	(2)%	
03	03101	Rate Notice Stationery expense	500	250	273	23	9%	
03	03102	Rates Recovery - Legal Expenses	1,500	0	92	92		
03	03103	Valuation Expenses and Title Searches E	4,000	330	416	86	26%	
03	03107	Rates Written-off	500	120	156	36	30%	
			<b>38,500</b>	<b>11,866</b>	<b>11,934</b>	<b>68</b>		
<b>Operating Income</b>								
03	03104	General Rates Levied	(1,160,865)	(1,160,865)	(1,164,736)	(3,871)	0%	
03	03105	Ex-Gratia Rates Received	(4,900)	(4,900)	(4,931)	(31)	1%	
03	03106	Penalty Interest Raised on Rates	(2,800)	(2,800)	(11,988)	(9,188)	328%	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)	(447)	(480)	(33)	7%	
			<b>(1,172,065)</b>	<b>(1,172,012)</b>	<b>(1,184,970)</b>	<b>(12,958)</b>		
<b>Other General Purpose Funding</b>								
<b>Operating Expense</b>								
03	03210	Bank Fees Expense	5,000	3,532	3,882	350	10%	
			<b>5,000</b>	<b>3,532</b>	<b>3,882</b>	<b>350</b>		
<b>Operating Income</b>								
03	03201	Grants Commission Grant Received - Ge	(362,000)	(24,834)	(24,834)	0	0%	
03	03202	Grants Commission Grant Received- Roa	(250,000)	(16,009)	(16,009)	0	0%	
03	03204	Interest Received	(135,600)	(97,050)	(96,548)	502	(1)%	
03	03205	Other General Purpose funding received	(250)	0	(0)	(0)		
			<b>(747,850)</b>	<b>(137,893)</b>	<b>(137,391)</b>	<b>502</b>		
<b>TOTAL OPERATING EXPENDITURE</b>			<b>43,500</b>	<b>15,398</b>	<b>15,816</b>	<b>418</b>		
<b>TOTAL OPERATING INCOME</b>			<b>(1,919,915)</b>	<b>(1,309,905)</b>	<b>(1,322,361)</b>	<b>(12,456)</b>		

**Schedule 04 Governance**

Prog	COA	Description	Original			Var. \$	Var. %	Comment
			Budget	YTD Budget	YTD Actual			
<b>Members Of Council</b>								
<b>Operating Expense</b>								
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	7,290	7,845	555	8%	
04	04105	Members - Insurance	15,000	15,000	21,485	6,485	43%	Insurance Charges
04	04106	Members - Subscriptions	73,000	58,196	59,882	1,686	3%	
04	04107	Members - Donation & Gifts	3,000	1,500	1,150	(350)	(23)%	
04	04108	Members Telephone Subsidy Paid	1,200	700	826	126	18%	
04	04109	Members Sitting Fees Paid	23,400	11,700	11,705	5	0%	
04	04110	Consultant Fees Expense	40,000	10,000	10,007	7	0%	
04	04111	Training Expenses of Members	3,000	3,000	5,542	2,542	85%	
04	04112	Maintenance - Council Chambers	3,200	696	504	(192)	(28)%	
04	04113	ABC Costs- Relating to Members	80,200	36,415	26,996	(9,419)	(26)%	Timing Process Not Run @ 31/12
04	04114	Audit Fees expense	27,000	1,500	3,000	1,500	100%	
04	04118	Advertising	3,000	1,500	1,048	(452)	(30)%	
04	04120	Public Relations/ Promotions	2,500	1,250	0	(1,250)	(100)%	
04	04199	Depreciation - Members of Council	50	24	0	(24)	(100)%	
			<b>316,150</b>	<b>165,571</b>	<b>165,868</b>	<b>297</b>		
<b>Operating Income</b>								
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		
			<b>(1,150)</b>	<b>0</b>	<b>0</b>	<b>0</b>		
		<b>TOTAL OPERATING EXPENDITURE</b>	<b>316,150</b>	<b>165,571</b>	<b>165,868</b>	<b>297</b>		
		<b>TOTAL OPERATING INCOME</b>	<b>(1,150)</b>	<b>0</b>	<b>0</b>	<b>0</b>		

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

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Comment
<b>Fire Prevention</b>								
<b>Operating Expense</b>								
05	05100	ABC Costs- Fire Prevention	24,000	14,000	14,312	312	2%	
05	05101	Bush Fire Control Maintenance Plant & f	10,000	8,700	8,894	194	2%	
05	05102	Bush Fire Control Maintenance Land & E	1,500	1,200	1,306	106	9%	
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%	Insurance Charges
05	05112	Bush Fire Clothing, Training & Accs.	3,200	0	0	0		
05	05113	Utilities Communication & Power	7,000	1,448	1,472	24	2%	
05	05114	Other Goods & Services	1,000	649	642	(7)	(1)%	
05	05199	Depreciation - Fire Prevention	15,500	9,460	8,920	(540)	(6)%	
			<b>79,700</b>	<b>51,957</b>	<b>54,448</b>	<b>2,491</b>		
<b>Operating Income</b>								
05	05106	Bush Fire Reimbursements	0	0	0	0		
05	05107	FESA Operating Grant	(35,000)	(17,500)	(16,590)	910	(5)%	
05	05108	Edna May MOU Emergency Services	(13,500)	(6,750)	(6,818)	(68)	1%	
05	05111	FESA ESL Admin Fee	(4,000)	(4,000)	(4,400)	(400)	10%	
			<b>(52,500)</b>	<b>(28,250)</b>	<b>(27,808)</b>	<b>442</b>		
<b>Capital Expense</b>								
05	5110	Purchase Plant Fire Prevention	0	0	0	0		
			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Animal Control</b>								
<b>Operating Expense</b>								
05	05200	Expenses Relating to Animal Control	0	0	0	0		
05	05201	Animal Control - Ranger Expense	5,000	2,500	1,900	(600)	(24)%	
			<b>5,000</b>	<b>2,500</b>	<b>1,900</b>	<b>(600)</b>		
<b>Operating Income</b>								
05	05202	Fines and Penalties - Animal Control	(100)	0	0	0		
05	05203	Dog Registration Fees	(750)	(410)	(636)	(226)	55%	
05	05301	Income Relating to Other Law	(50)	0	0	0		
			<b>(900)</b>	<b>(410)</b>	<b>(636)</b>	<b>(226)</b>		
		<b>TOTAL OPERATING EXPENDITURE</b>	<b>84,700</b>	<b>54,457</b>	<b>56,348</b>	<b>1,891</b>		
		<b>TOTAL OPERATING INCOME</b>	<b>(53,400)</b>	<b>(28,660)</b>	<b>(28,444)</b>	<b>216</b>		
		<b>TOTAL CAPITAL EXPENDITURE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		



**Schedule 07 Health**

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Comment
<b>Health-HACC</b>								
<b>Operating Expense</b>								
07	07110	HCS -Salaries	50,000	20,996	26,220	5,224	25%	
07	07112	Expenses Relating to Health HCS	50,000	31,169	28,066	(3,103)	(10)%	
07	07114	HCS - ABC Costs	64,000	33,998	29,849	(4,149)	(12)%	
			<b>164,000</b>	<b>86,163</b>	<b>84,135</b>	<b>(2,028)</b>		
<b>Operating Income</b>								
07	07101	Service Fee	(150,000)	(78,000)	(80,073)	(2,073)	3%	
			<b>(150,000)</b>	<b>(78,000)</b>	<b>(80,073)</b>	<b>(2,073)</b>		
<b>Preventative Services - Administration &amp; Inspections</b>								
<b>Operating Expense</b>								
07	07400	ABC Costs- Preventative Services - Admi	16,000	6,998	5,499	(1,499)	(21)%	
07	07404	Analytical Expenses	400	360	360	0	0%	
07	07406	Contract - EHO Expense	8,000	3,630	3,865	235	6%	
			<b>24,400</b>	<b>10,988</b>	<b>9,724</b>	<b>(1,264)</b>		
<b>Operating Income</b>								
07	07401	Income Relating to Preventative Service	0	0	0	0		
07	07407	Reimbursement	(100)	0	0	0		
			<b>(100)</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Preventative Services - Pest Control</b>								
<b>Operating Expense</b>								
07	07500	Mosquito Control Preventative Services	2,500	1,250	1,509	259	21%	
			<b>2,500</b>	<b>1,250</b>	<b>1,509</b>	<b>259</b>		
<b>Preventative Services -Other</b>								
<b>Operating Expense</b>								
07	07600	Ambulance Services - Other	2,000	1,415	1,166	(249)	(18)%	
07	07601	Medical Rooms & Dr Expense - Other	9,000	6,000	6,852	852	14%	
08	08600	ABC Costs- Other Welfare	56,000	4,644	5,499	855	18%	
			<b>67,000</b>	<b>12,059</b>	<b>13,518</b>	<b>1,459</b>		
<b>Operating Income</b>								
07	7602	Reimbursement Rural Health West	(9,500)	(6,000)	(6,091)	(91)	2%	
			<b>(9,500)</b>	<b>(6,000)</b>	<b>(6,091)</b>	<b>(91)</b>		
<b>Other Health</b>								
<b>Operating Expense</b>								
07	07700	Nurse Practitioner Clinic	43,800	16,976	16,196	(780)	(5)%	
07	07799	Depreciation - Health	2,100	1,050	855	(195)	(19)%	
			<b>45,900</b>	<b>18,026</b>	<b>17,051</b>	<b>(975)</b>		
<b>Operating Income</b>								
07	07701	WAPHA /Other Funding	(45,000)	0	0	0		
07	07703	User Pay Fee Nurse Practitioner Services	(20,000)	(6,664)	(3,236)	3,428	(51)%	
07	07704	Medicare Benefits	0	0	(1,380)	(1,380)		
			<b>(65,000)</b>	<b>(6,664)</b>	<b>(4,617)</b>	<b>2,047</b>		
<b>Capital Expense</b>								
07	07702	Purchase Buildings - Medical Centre Upg	25,000	0	0	0		
			<b>25,000</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Capital Income</b>								
07	07603	WAPHA - Medical Centre Upgrades Inco	(25,000)	(25,000)	(25,000)	0	0%	
			<b>(25,000)</b>	<b>(25,000)</b>	<b>(25,000)</b>	<b>0</b>		
		<b>TOTAL OPERATING EXPENDITURE</b>	<b>303,800</b>	<b>128,486</b>	<b>125,937</b>	<b>(2,549)</b>		
		<b>TOTAL OPERATING INCOME</b>	<b>(224,600)</b>	<b>(90,664)</b>	<b>(90,780)</b>	<b>(116)</b>		
		<b>TOTAL CAPITAL INCOME</b>	<b>(25,000)</b>	<b>(25,000)</b>	<b>(25,000)</b>	<b>0</b>		
		<b>TOTAL CAPITAL EXPENDITURE</b>	<b>25,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

**Schedule 08 Education & Welfare**

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Comment
<b>Pre-Schools</b>								
<b>Operating Expense</b>								
08	08100	Expenses Relating to Schools	16,000	16,000	19,597	3,597	22%	
08	08101	Westonia Primary School	12,800	12,800	42,944	30,144	235%	Increase in Allocation for Cleaning Kerry Lyne French, New Purchase of Beds
08	08199	Depreciation - School	14,000	7,002	5,744	(1,258)	(18)%	
			<b>42,800</b>	<b>35,802</b>	<b>68,285</b>	<b>32,483</b>		
<b>Operating Income</b>								
08	08103	Income School Facility/Main Building	(26,000)	(15,996)	(17,727)	(1,731)	11%	
08	08105	Income Unit Accomodation	(104,000)	(78,883)	(82,919)	(4,036)	5%	
08	08107	LotteryWest /Menshed	(200,000)	0	0	0		
			<b>(330,000)</b>	<b>(94,879)</b>	<b>(100,646)</b>	<b>(5,767)</b>		
<b>Capital Expense</b>								
08	08104	Purchase Land & Buildings- Seniors civic	200,000	0	0	0		
			<b>200,000</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Other Education</b>								
<b>Capital Expense</b>								
08	08203	Purchase Furniture & Equipment	0	0	0	0		
			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Aged &amp; Disabled - Senior Citizens</b>								
<b>Operating Expense</b>								
08	08401	Seniors Activities	7,500	1,950	172	(1,778)	(91)%	
08	08402	Wheatbelt Agcare	500	500	500	0	0%	
			<b>8,000</b>	<b>2,450</b>	<b>672</b>	<b>(1,778)</b>		
<b>Operating Income</b>								
08	08403	Income Relating to Aged & Disabled - Se	(5,000)	(2,500)	0	2,500	(100)%	
			<b>(5,000)</b>	<b>(2,500)</b>	<b>0</b>	<b>2,500</b>		
<b>TOTAL OPERATING EXPENDITURE</b>			<b>50,800</b>	<b>38,252</b>	<b>68,957</b>	<b>30,705</b>		
<b>TOTAL OPERATING INCOME</b>			<b>(335,000)</b>	<b>(97,379)</b>	<b>(100,646)</b>	<b>(3,267)</b>		
<b>TOTAL CAPITAL EXPENDITURE</b>			<b>200,000</b>	<b>0</b>	<b>0</b>	<b>0</b>		

**Schedule 09 Housing**

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Comment
<b>Staff Housing</b>								
<b>Operating Expense</b>								
09	09100	Staff Housing - ABC Costs	24,000	11,000	8,399	(2,601)	(24)%	
09	09101	Maintenance 20 Diorite St -Rental	4,850	2,216	2,176	(40)	(2)%	
09	09102	Maintenance 11 Quartz St - Swimming P	7,800	2,635	4,410	1,775	67%	
09	09104	Maintenance 37 Diorite St - Rental	4,500	1,738	1,193	(545)	(31)%	
09	09105	Maintenance 7 Quartz St - Plant Operatc	6,500	2,208	1,454	(754)	(34)%	
09	09107	Staff House Costs Allocated to Works	0	0	1,287	1,287		
09	09108	Depreciation - Staff Housing	53,000	26,085	21,440	(4,645)	(18)%	
09	09109	Maintenance 13 Pyrite Street -Plant Ope	7,450	2,305	2,090	(215)	(9)%	
09	09201	Maintenance 4 Quartz St - Plant Operatc	8,300	2,902	1,643	(1,259)	(43)%	
09	09211	Maintenance 301 Pyrite Street - CEO	25,300	2,640	4,497	1,857	70%	
			<b>141,700</b>	<b>53,729</b>	<b>48,590</b>	<b>(5,139)</b>		
<b>Operating Income</b>								
09	09121	Income 20 Diorite St -Rental	(10,000)	(5,165)	(6,500)	(1,335)	26%	
09	09122	Income 11 Quartz St - Senior Finance	(2,100)	(1,050)	(1,180)	(130)	12%	
09	09124	Income 37 Diorite St - Rental	(4,400)	(2,196)	(2,040)	156	(7)%	
09	09125	Income 7 Quartz St - Plant Operator	(2,100)	(1,050)	(1,040)	10	(1)%	
09	09129	Reimbursements	0	0	0	0		
09	09130	Income 13 Pyrite Street -Plant Operator	(2,100)	(1,050)	(1,300)	(250)	24%	
09	09220	Income 4 Quartz St - Plant Operator	(2,100)	(1,050)	(1,300)	(250)	24%	
09	09230	Income 301 Pyrite Street - CEO	0	0	(90)	(90)		
			<b>(22,800)</b>	<b>(11,561)</b>	<b>(13,450)</b>	<b>(1,889)</b>		
<b>Other Housing</b>								
<b>Operating Expense</b>								
09	09200	Other Housing - ABC Costs	24,000	11,900	8,399	(3,501)	(29)%	
09	09202	Maintenance 55 Wolfram St -Ramelius R	800	800	1,498	698	87%	
09	09203	Maintenance - Lifestyle	19,500	8,696	6,466	(2,230)	(26)%	
09	09206	Maintenance Quartz Street Age Units	12,150	5,024	3,583	(1,441)	(29)%	
09	09208	Maintenance - 17 Pyrite Street JV Units	13,350	6,024	5,763	(261)	(4)%	
09	09212	Rental Lifestyle Village - Westonia Progr	18,100	13,575	13,572	(3)	(0)%	
09	09236	Depreciation Other Housing	60,500	29,210	23,287	(5,923)	(20)%	
			<b>148,400</b>	<b>75,229</b>	<b>62,568</b>	<b>(12,661)</b>		
<b>Other Housing</b>								
<b>Operating Income</b>								
09	09221	Income 55 Wolfram St -Ramelius Resour	(20,000)	(13,621)	(9,617)	4,004	(29)%	
09	09222	Income - Lifestyle	(86,500)	(43,230)	(44,363)	(1,133)	3%	
09	09227	Income 17Pyrite St - JV Units	(9,200)	(4,890)	(5,620)	(730)	15%	
09	09231	Income - Ramelius Resources Lease Cam	(24,000)	(16,000)	(12,088)	3,912	(24)%	
09	09238	Income -Age Units Quartz Street	(17,600)	(13,200)	(13,090)	110	(1)%	
09	09298	Profit on Sale of Asset	0	0	0	0		
			<b>(157,300)</b>	<b>(90,941)</b>	<b>(84,779)</b>	<b>6,162</b>		
<b>Capital Expense</b>								
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		
			<b>200,000</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Capital Income</b>								
09	09237	Income -Sale of 42 Jasper St, Westonia -	0	0	0	0		
			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
		<b>TOTAL OPERATING EXPENDITURE</b>	<b>290,100</b>	<b>128,958</b>	<b>111,158</b>	<b>(17,800)</b>		
		<b>TOTAL OPERATING INCOME</b>	<b>(180,100)</b>	<b>(102,502)</b>	<b>(95,669)</b>	<b>6,833</b>		
		<b>TOTAL CAPITAL INCOME</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
		<b>TOTAL CAPITAL EXPENDITURE</b>	<b>200,000</b>	<b>0</b>	<b>0</b>	<b>0</b>		

**Schedule 10 Community Amenities**

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Comment
<b>Sanitation - Household Refuse</b>								
<b>Operating Expense</b>								
10	10100	ABC Costs- Household Refuse	24,000	10,000	8,249	(1,751)	(18)%	
10	10103	Domestic Refuse Collection	13,000	5,415	6,237	822	15%	
10	10105	Refuse Collection Public Bins	10,000	4,498	6,239	1,741	39%	
10	10106	Refuse Maintenance	26,469	8,282	6,631	(1,651)	(20)%	
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%	
			<b>79,469</b>	<b>33,695</b>	<b>34,538</b>	<b>843</b>		
<b>Operating Income</b>								
10	10120	Income Relating to Sanitation - Househo	(14,000)	(14,000)	(13,624)	376	(3)%	
10	10122	Drum-Muster	0	0	0	0		
			<b>(14,000)</b>	<b>(14,000)</b>	<b>(13,624)</b>	<b>376</b>		
<b>Other Community Amenities</b>								
<b>Operating Expense</b>								
10	10704	Maintenance - Public Conveniences	9,000	4,494	3,963	(531)	(12)%	
10	10706	Maintenance - Grave Digging	11,000	5,664	4,214	(1,450)	(26)%	
10	10799	Depreciation - Community Services	19,400	9,696	8,090	(1,606)	(17)%	
			<b>39,400</b>	<b>19,854</b>	<b>16,267</b>	<b>(3,587)</b>		
<b>Operating Income</b>								
10	10701	Income Relating to Other Community Ar	0	0	0	0		
10	10708	Cemetery Fees	(1,000)	(1,000)	(1,929)	(929)	93%	
			<b>(1,000)</b>	<b>(1,000)</b>	<b>(1,929)</b>	<b>(929)</b>		
<b>Capital Expenditure</b>								
10	10702	Purchase Land & Buildings - Niche Wall (	15,000	0	0	0		
			<b>15,000</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>TOTAL OPERATING EXPENDITURE</b>			<b>118,869</b>	<b>53,549</b>	<b>50,805</b>	<b>(2,744)</b>		
<b>TOTAL OPERATING INCOME</b>			<b>(1,000)</b>	<b>(1,000)</b>	<b>(1,929)</b>	<b>(929)</b>		
<b>TOTAL CAPITAL EXPENDITURE</b>			<b>15,000</b>	<b>0</b>	<b>0</b>	<b>0</b>		

### Schedule 11 Recreation & Culture

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Comment
<b>Public Halls &amp; Civic Centres</b>								
<b>Operating Expense</b>								
11	11100	ABC Costs- Public Halls & Civic Centres	80,200	36,415	27,246	(9,169)	(25)%	
11	11104	Maintenance - Public Halls	19,750	9,858	7,231	(2,627)	(27)%	
11	11105	Maintenance - Complex/ Gym	38,000	18,990	17,602	(1,388)	(7)%	
11	11106	Maintenance - Wanderers Stadium	22,700	14,334	17,307	2,973	21%	
11	11107	MOU Westonia Progress Payment	30,000	30,000	39,465	9,465	32%	Missed Payment to Progress MOU Q2 21/22
11	11199	Depreciation - Public Halls	67,500	33,750	28,341	(5,409)	(16)%	
			<b>258,150</b>	<b>143,347</b>	<b>137,191</b>	<b>(6,156)</b>		
<b>Operating Income</b>								
11	11110	Income Relating to Public Halls & Civic C	(200)	(100)	(100)	0	0%	
11	11111	Income Edna May MOU 33%	(17,500)	(12,750)	(12,366)	384	(3)%	
11	11112	Income Charges Stadium	(700)	0	0	0		
11	11114	Income Edna May MOU WPA 67%	(30,000)	(25,100)	(25,100)	(0)	0%	
			<b>(48,400)</b>	<b>(37,950)</b>	<b>(37,566)</b>	<b>384</b>		
<b>Capital Expense</b>								
11	11102	Purchase Land & Buildings - Sun Deck	40,000	0	0	0		
11	11103	Purchase Furniture & Equipment -Gener	12,500	0	0	0		
			<b>52,500</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Swimming Pool</b>								
<b>Operating Expense</b>								
11	11207	Maintenance Westonia Swimming Pool	31,000	31,000	33,926	2,926	9%	
11	11208	Chlorine Expenses	2,000	2,000	3,534	1,534	77%	
11	11209	Management Contract Charges	75,000	22,000	22,538	538	2%	
11	11210	Water Charges	7,000	0	0	0		
11	11299	Depreciaton - Swimming Pool	44,700	4,250	2,935	(1,315)	(31)%	
			<b>159,700</b>	<b>59,250</b>	<b>62,932</b>	<b>3,682</b>		
<b>Capital Expense</b>								
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		
			<b>1,350,000</b>	<b>3,000</b>	<b>3,000</b>	<b>0</b>		
<b>Other Recreation &amp; Sport</b>								
<b>Operating Expense</b>								
11	11307	Maintenance - Playground, Tennis & Bo	289,559	85,578	80,905	(4,673)	(5)%	
11	11308	Maintenance - Recreation Oval	21,809	21,809	13,899	(7,910)	(36)%	
11	11399	Depreciation - Other Rec & Sport	35,800	33,150	33,421	271	1%	
			<b>347,168</b>	<b>140,537</b>	<b>128,225</b>	<b>(12,312)</b>		
<b>Operating Income</b>								
11	11302	Marquee Hire Charges	(100)	(100)	(100)	0	0%	
			<b>(100)</b>	<b>(100)</b>	<b>(100)</b>	<b>0</b>		
<b>Capital Income</b>								
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)%	
			<b>(1,095,500)</b>	<b>(803,000)</b>	<b>(803,279)</b>	<b>(279)</b>		
<b>Capital Expense</b>								
11	11303	Purchase Land & Buildings - Bowling Gre	0	0	0	0		
11	11304	Purchase Furniture & Equipment - Othe	0	0	0	0		
11	11309	Bowling Green Redevelopment - CAPITA	180,000	180,000	209,710	29,710	17%	Overspend On Bowling Green Redevelopment project
			<b>180,000</b>	<b>180,000</b>	<b>209,710</b>	<b>29,710</b>		
<b>Television and Rebroadcasting</b>								
<b>Operating Expense</b>								
11	11401	Maintenance - Television and Rebroadc	1,000	750	863	113	15%	
11	11499	Depreciation - TV & Radio	5,500	2,748	2,279	(469)	(17)%	
			<b>6,500</b>	<b>3,498</b>	<b>3,142</b>	<b>(356)</b>		
<b>Capital Expense</b>								
11	11404	Purchase Furniture & Equipment - Telev	0	0	0	0		
			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		

**Schedule 11 Recreation & Culture**

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Comment
<b>Other Recreation &amp; Sport</b>								
<b>Operating Expense</b>								
11	11504	Library Salaries	19,500	9,744	10,428	684	7%	
11	11505	Library Expenses	3,500	2,237	1,749	(488)	(22)%	
			<b>23,000</b>	<b>11,981</b>	<b>12,177</b>	<b>196</b>		
<b>Operating Income</b>								
11	11501	Income Relating to Libraries	0	0	0	0		
11	11502	Fines & Penalties Charged	0	0	0	0		
			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Capital Expense</b>								
11	11503	Purchase Furniture & Equipment - Librai	0	0	0	0		
			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Other Culture</b>								
<b>Operating Expense</b>								
11	11605	Nature Reserve Management	20,000	3,998	694	(3,304)	(83)%	
11	11606	Maintenance Walgoolan Gazebo	600	253	136	(117)	(46)%	
			<b>20,600</b>	<b>4,251</b>	<b>831</b>	<b>(3,420)</b>		
<b>Operating Income</b>								
11	11602	Income Charges History Books	(200)	(100)	(100)	0	0%	
11	11604	Ramelius Common Management - Incor	0	0	0	0		
			<b>(200)</b>	<b>(100)</b>	<b>(100)</b>	<b>0</b>		
<b>Capital Expense</b>								
11	11603	Purchase Furniture & Equipment - PlayG	5,000	2,250	1,000	(1,250)	(55.6)%	
11	11609	Projector Upgrades- Old Hall Movie The	0	0	12,047	12,047		
			<b>5,000</b>	<b>2,250</b>	<b>13,047</b>	<b>10,797</b>		
<b>TOTAL OPERATING EXPENDITURE</b>			<b>815,118</b>	<b>362,864</b>	<b>344,498</b>	<b>(18,366)</b>		
<b>TOTAL OPERATING INCOME</b>			<b>(48,600)</b>	<b>(38,050)</b>	<b>(37,666)</b>	<b>384</b>		
<b>TOTAL CAPITAL INCOME</b>			<b>(1,095,500)</b>	<b>(803,000)</b>	<b>(803,279)</b>	<b>(279)</b>		
<b>TOTAL CAPITAL EXPENDITURE</b>			<b>1,587,500</b>	<b>185,250</b>	<b>225,757</b>	<b>40,507</b>		

**Schedule 12 Transport**

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Comment
<b>Streets Roads Bridges &amp; Depot Construction</b>								
<b>Capital Expense</b>								
12	12101	Roads Construction Council	1,129,500	564,750	207,168	(357,582)	(63)%	Timing - Capital Works Program starting
12	12103	MRWA Project Construction	609,500	304,750	2,865	(301,885)	(99)%	Timing - Capital Works Program starting
12	12104	Roads to Recovery Construction	325,000	325,000	422,720	97,720	30%	Timing - Capital Works Program starting
12	12108	Footpath Construction	50,000	25,000	2,613	(22,387)	(90)%	Timing - Capital Works Program starting
			<b>2,114,000</b>	<b>1,219,500</b>	<b>635,366</b>	<b>(584,134)</b>		
<b>Streets Roads Bridges &amp; Depot Maintenance</b>								
<b>Operating Expense</b>								
12	12202	Power - Street Lighting	8,500	3,440	2,989	(451)	(13)%	
12	12203	Maintenance - GRM	674,504	342,837	332,371	(10,466)	(3)%	
12	12204	Maintenance - Depot	19,500	19,500	27,041	7,541	39%	Supply & instal new 50lt Rheem to ablution block
12	12205	Maintenance - Footpaths	500	0	0	0		
12	12206	Traffic Signs Maintenance	17,000	9,734	11,242	1,508	15%	
12	12208	Townsite Beautification	35,000	35,000	77,004	42,004	120%	Townsite Works
12	12219	RRG Expenses	0	0	0	0		
12	12299	Depreciation - Street, Roads, Bridges	1,017,200	435,015	440,171	5,156	1%	
			<b>1,772,204</b>	<b>845,526</b>	<b>890,817</b>	<b>45,291</b>		
<b>Operating Income</b>								
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)	(155,500)	(155,460)	40	(0)%	
12	12216	Grant - Roads to Recovery	(325,000)	(185,500)	(186,000)	(500)	0%	
			<b>(886,500)</b>	<b>(496,000)</b>	<b>(499,950)</b>	<b>(3,950)</b>		
<b>Capital Expense</b>								
12	12218	Electric Car Charging Station - CAPITAL	50,000	0	37,374	37,374		
12	12220	L&B Depot Shed	15,000	0	0	0		
			<b>65,000</b>	<b>0</b>	<b>37,374</b>	<b>37,374</b>		
<b>Road Plant Purchase</b>								
<b>Operating Expense</b>								
12	12359	Loss on Sale of Asset	362,000	0	0	0		
			<b>362,000</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Operating Income</b>								
12	12398	Profit on Sale of Asset	0	0	0	0		
			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Road Plant Purchase</b>								
<b>Capital Expense</b>								
12	12308	Prime Movers - CAPITAL	452,000	452,000	450,942	(1,058)	(0)%	
12	14213	Construction Supervisor Vehicle - CAPITAL	60,000	0	0	0		
12	12305	Side Tipper & Dolly - CAPITAL	0	0	0	0		
			<b>512,000</b>	<b>452,000</b>	<b>450,942</b>	<b>(1,058)</b>		
<b>Aerodromes</b>								
<b>Operating Expense</b>								
12	12604	Airport Maintenance	5,300	2,644	1,975	(669)	(25)%	
			<b>5,300</b>	<b>2,644</b>	<b>1,975</b>	<b>(669)</b>		
<b>Operating Income</b>								
12	12601	Income Relating to Aerodromes	(100)	0	0	0		
			<b>(100)</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Capital Expense</b>								
12	12605	Airport Land - CAPITAL	0	0	0	0		
			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
		<b>TOTAL OPERATING EXPENDITURE</b>	<b>2,139,504</b>	<b>848,170</b>	<b>892,792</b>	<b>44,622</b>		
		<b>TOTAL OPERATING INCOME</b>	<b>(886,600)</b>	<b>(496,000)</b>	<b>(499,950)</b>	<b>(3,950)</b>		
		<b>TOTAL CAPITAL EXPENDITURE</b>	<b>2,691,000</b>	<b>1,671,500</b>	<b>1,123,682</b>	<b>(547,818)</b>		

**Schedule 13 Economic Services**

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Comment
<b>Rural Services</b>								
<b>Operating Expense</b>								
13	13100	ABC Costs- Rural Services	0	0	2,293	2,293		
13	13119	Project TBA	0	0	16,643	16,643		State NRM Program- recoup of unspent funds
13	13123	NRM Contract	5,000	2,080	1,088	(993)	(48)%	
13	13125	Noxious Weed Control	2,000	0	0	0		
13	13126	Wild Dog Contribution	0	0	0	0		
			<b>7,000</b>	<b>2,080</b>	<b>20,024</b>	<b>17,944</b>		
<b>Operating Income</b>								
13	13105	Govt. Grant Funding	0	0	0	0		
			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Tourism &amp; Area Promotion</b>								
<b>Operating Expense</b>								
13	13200	Admin Allocations Tourism & Area Prom	48,000	22,000	16,548	(5,452)	(25)%	
13	13210	Area Promotion	8,000	2,100	100	(2,000)	(95)%	
13	13211	SUBS- CW Visitor Centre	4,500	0	0	0		
13	13212	SUBS- Newtravel	6,400	5,800	5,818	18	0%	
13	13213	Maintenance Caravan Park	60,250	60,250	51,857	(8,393)	(14)%	
13	13214	Information Bay- Carrabin	11,050	450	608	158	35%	
13	13215	Old Club Hotel Museum -Maintenance	26,100	16,038	12,530	(3,508)	(22)%	
13	13299	Depreciation - Tourism & Area Promotio	33,000	17,000	16,162	(838)	(5)%	
			<b>197,300</b>	<b>123,638</b>	<b>103,623</b>	<b>(20,015)</b>		
<b>Operating Income</b>								
13	13201	Income Relating to Tourism & Area Pron	0	0	0	0		
13	13202	Caravan Site Charges	(45,000)	(28,500)	(26,760)	1,740	(6)%	
13	13203	Tent Site Charges	(300)	(300)	(464)	(164)	55%	
13	13204	Souvenir Sales	(200)	(200)	(306)	(106)	53%	
13	13221	Income - Old Club Hotel Museum Entry	0	0	(4,269)	(4,269)		
			<b>(45,500)</b>	<b>(29,000)</b>	<b>(31,798)</b>	<b>(2,798)</b>		
<b>Capital Expense</b>								
13	13217	Caravan Park - CAPITAL	0	0	0	0		
			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Building Control</b>								
<b>Operating Expense</b>								
13	13301	Contract EH Services	9,000	3,375	2,785	(590)	(17)%	
			<b>9,000</b>	<b>3,375</b>	<b>2,785</b>	<b>(590)</b>		
<b>Operating Income</b>								
13	13303	Building Permit Charges	(2,000)	0	1,447	1,447		
13	13304	Demolition Charges	(100)	0	0	0		
13	13305	Commission BRB	(200)	0	0	0		
13	13307	Planning Fee	0	0	0	0		
			<b>(2,300)</b>	<b>0</b>	<b>1,447</b>	<b>1,447</b>		
<b>Community Development (CRC)</b>								
<b>Operating Expense</b>								
13	13400	ABC Costs - Community Development	64,000	29,998	22,397	(7,601)	(25)%	
13	13401	Programs / Activities	20,000	6,000	1,342	(4,658)	(78)%	
13	13402	Workers Compensation Premiums	10,000	0	0	0		
13	13403	Superannuation	17,000	7,496	6,429	(1,067)	(14)%	
13	13404	Salaries	95,000	57,412	57,127	(285)	(0)%	
13	13405	Community Events	40,000	40,000	45,121	5,121	13%	
13	13406	Grant Generated Expenditure	0	0	0	0		
13	13610	Building Maintenance	23,500	10,730	10,316	(414)	(4)%	
			<b>269,500</b>	<b>151,636</b>	<b>142,732</b>	<b>(8,904)</b>		
<b>Operating Income</b>								
13	13410	Grant Funding Opportunities	(40,000)	(18,998)	(13,182)	5,816	(31)%	
13	13412	Income Relating to Westonia CRC Opera	0	0	2,695	2,695		
13	13413	Events Income	0	0	(41,164)	(41,164)		Material Variance - Event income not Budgeted for
13	13411	DPIRD Grants Funding (CRC)	(107,200)	(53,600)	(52,524)	1,076	(2)%	
			<b>(147,200)</b>	<b>(72,598)</b>	<b>(104,174)</b>	<b>(31,576)</b>		
<b>Plant Nursery</b>								
<b>Operating Expense</b>								
13	13502	Nursery Operating Costs	1,800	150	161	11	7%	
			<b>1,800</b>	<b>150</b>	<b>161</b>	<b>11</b>		
<b>Operating Income</b>								
13	13505	Tree Planter Hire	0	0	0	0		
			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		



**Schedule 13 Economic Services**

Prog	COA	Description	Original			Var. \$	Var. %	Comment
			Budget	YTD Budget	YTD Actual			
<b>Other Economic Services</b>								
<b>Operating Expense</b>								
13	13600	ABC Costs to Other Economic Services	8,000	7,000	7,538	538	8%	
13	13611	Water Supply Standpipes	404,500	145,203	144,861	(342)	(0)%	
13	13613	Ramelius ResourceLease - Industrial She	0	0	183	183		
13	13614	St Lukes Church	0	0	52	52		
13	13615	CO-OP Bus -Expense	150,000	0	0	0		
13	13699	Depreciation- Other Economic Services	70,500	35,250	29,617	(5,633)	(16)%	
			<b>633,000</b>	<b>187,453</b>	<b>182,251</b>	<b>(5,202)</b>		
<b>Other Economic Services</b>								
<b>Operating Income</b>								
13	13602	Community Bus Hire Charges	(1,000)	(1,000)	(3,158)	(2,158)	216%	Bus Hire Charges
13	13603	Ramelius Resource Lease - Industrial She	(19,500)	(12,400)	(10,264)	2,136	(17)%	
13	13604	Police Licensing Commissions	(5,000)	(5,000)	(5,446)	(446)	9%	
13	13609	Standpipe Water Charges - per kL	(380,000)	(80,996)	(74,006)	6,990	(9)%	
13	13618	Reimbursements General	(200)	(20)	(18)	2	(9)%	
			<b>(405,700)</b>	<b>(99,416)</b>	<b>(92,892)</b>	<b>6,524</b>		
<b>Capital Expense</b>								
13	13606	Land & Buildings - Wolfram Street Shed	0	0	103	103		
			<b>0</b>	<b>0</b>	<b>103</b>	<b>103</b>		
<b>TOTAL OPERATING EXPENDITURE</b>			<b>1,117,600</b>	<b>468,332</b>	<b>451,576</b>	<b>(16,756)</b>		
<b>TOTAL OPERATING INCOME</b>			<b>(600,700)</b>	<b>(201,014)</b>	<b>(227,418)</b>	<b>(26,404)</b>		
<b>TOTAL CAPITAL EXPENDITURE</b>			<b>0</b>	<b>0</b>	<b>103</b>	<b>103</b>		

### Schedule 14 Other Property & Services

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Comment
<b>Private Works</b>								
<b>Operating Expense</b>								
14	14102	Private Works	25,000	14,991	17,520	2,529	17%	
			<b>25,000</b>	<b>14,991</b>	<b>17,520</b>	<b>2,529</b>		
<b>Operating Income</b>								
14	14100	Private Works Income	(25,000)	(25,000)	(46,049)	(21,049)	84%	Private works income - New House/Shed Pads
			<b>(25,000)</b>	<b>(25,000)</b>	<b>(46,049)</b>	<b>(21,049)</b>		
<b>Public Works Overheads</b>								
<b>Operating Expense</b>								
14	14200	Administration Allocations to PWOH	266,300	101,746	93,655	(8,091)	(8)%	
14	14202	Sick Leave Expense	19,000	19,000	27,183	8,183	43%	
14	14203	Annual & Long Service Leave Expense	100,000	32,998	40,269	7,271	22%	
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)	(421,608)	(423,357)	(1,749)	0%	
14	14208	OSH Expenses	4,500	100	463	363	363%	
14	14211	Unallocated Wages	0	0	0	0		
14	14214	Eng. & Technical Support	10,000	10,000	9,380	(620)	(6)%	
								St John Training All Outside Staff & Lifesaving Training Scott Huggett
14	14215	Staff Training	8,000	8,000	26,718	18,718	234%	
14	14216	Insurance on Works	17,000	14,733	15,106	373	3%	
14	14217	Supervision Costs	20,000	9,996	11,782	1,786	18%	
14	14218	Service Pay	6,400	2,898	3,030	132	5%	
14	14219	Superannuation Cost	100,000	52,998	57,953	4,955	9%	
14	14220	Allowances & Other Costs	30,000	16,000	19,077	3,077	19%	
14	14221	Fringe Benefits Tax - Works	8,000	3,200	3,477	277	9%	
			<b>(1,000)</b>	<b>(142,939)</b>	<b>(105,086)</b>	<b>37,853</b>		
<b>Operating Income</b>								
14	14201	Income Relating to Public Works Overhe	(7,000)	(3,498)	(3,625)	(127)	4%	
			<b>(7,000)</b>	<b>(3,498)</b>	<b>(3,625)</b>	<b>(127)</b>		
<b>Plant Operation Costs</b>								
<b>Operating Expense</b>								
14	14302	Insurance - Plant	17,000	12,500	12,510	10	0%	
14	14303	Fuel & Oils	200,000	82,996	82,749	(247)	(0)%	
14	14304	Tyres and Tubes	20,000	6,796	7,352	556	8%	
14	14305	Parts & Repairs	125,000	54,502	57,300	2,798	5%	
14	14306	Internal Repair Wages	29,734	13,862	20,741	6,879	50%	
14	14307	Licences - Plant	8,000	8,000	7,308	(692)	(9)%	
14	14308	Depreciation - Plant	356,500	67,248	65,765	(1,483)	(2)%	
14	14309	Plant Operation Costs Allocated to Work	(801,234)	(237,326)	(236,353)	973	(0)%	
14	14310	Blades & Tynes	15,000	0	0	0		
14	14311	Consumable Items	20,000	8,330	8,444	114	1%	
14	14312	Expendable Tools	10,000	3,500	3,813	313	9%	
			<b>0</b>	<b>20,408</b>	<b>29,628</b>	<b>9,220</b>		
<b>Stock Fuels &amp; Oils</b>								
<b>Operating Expense</b>								
14	14402	Purchase of Stock Materials	0	0	15,404	15,404		
			<b>0</b>	<b>0</b>	<b>15,404</b>	<b>15,404</b>		
<b>Operating Income</b>								
14	14404	Diesel Fuel Rebate	(30,000)	(18,000)	(23,111)	(5,111)	28%	
14	14405	Sale of Stock	(500)	0	0	0		
14	14406	Sale of Fuel and Scrap	(2,000)	0	651	651		
			<b>(32,500)</b>	<b>(18,000)</b>	<b>(22,460)</b>	<b>(4,460)</b>		
<b>Administration</b>								
<b>Operating Expense</b>								
14	14500	Expenses relating to Administration	522,000	206,869	209,166	2,297	1%	
14	14501	Administration Office Maintenance	64,200	32,088	35,755	3,667	11%	
14	14502	Workers Compensation Premiums- Adm	28,000	28,000	26,758	(1,242)	(4)%	
14	14503	Office Equipment Maintenance - Admin	8,500	3,540	1,731	(1,809)	(51)%	
14	14504	Telecommunications - Admin	0	0	350	350		
14	14505	Travel & Accommodation - Admin	2,000	0	508	508		

**Schedule 14 Other Property & Services**

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Comment
<b>Administration</b>								
<b>Operating Expense - Continued</b>								
14	14506	Legal Expenses Administration	5,000	0	0	0		
14	14507	Training Expenses - Admin	7,500	4,375	4,309	(66)	(2)%	
14	14508	Printing & Stationery - Admin	6,000	6,000	7,992	1,992	33%	
14	14509	Fringe Benefits Tax - Admin	17,000	8,500	8,115	(385)	(5)%	
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)	(275,858)	(274,958)	900	(0)%	
14	14517	Postage & Freight	1,500	750	489	(261)	(35)%	
14	14521	IT/Accounting Programs	35,000	27,300	29,529	2,229	8%	
14	14522	Advertising	3,000	0	0	0		
14	14559	Admin Loss on Sale	0	0	0	0		
14	14599	Depreciation - Admin	37,000	18,498	15,242	(3,256)	(18)%	
			<b>0</b>	<b>61,562</b>	<b>66,278</b>	<b>4,716</b>		
<b>Operating Income</b>								
14	14525	Admin - Reimbursement	(1,000)	(1,000)	(8,645)	(7,645)	764%	DTWD Traineeship Assistance
14	14512	Admin Re-Allocations	0	0	(5,000)	(5,000)		
14	14598	Profit on Sale of Asset - Admin	0	0	0	0		
			<b>(1,000)</b>	<b>(1,000)</b>	<b>(13,645)</b>	<b>(12,645)</b>		
<b>Capital Expense</b>								
14	14514	Purchase Furniture & Equipment Admin	20,000	10,000	7,410	(2,590)	(26)%	
14	14520	CEO Vehicle - CAPITAL	100,000	0	0	0		
14	14523	Administration Vehicle - CAPITAL	75,000	0	0	0		
			<b>195,000</b>	<b>10,000</b>	<b>7,410</b>	<b>(2,590)</b>		
<b>Operating Expense</b>								
14	14602	Gross Salaries & Wages	1,500,000	726,500	726,814	314	0%	
14	14603	Less Sal & Wages Aloc to Works	(1,500,000)	(726,500)	(726,814)	(314)	0%	
			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Unclassified</b>								
<b>Operating Income</b>								
14	14701	Income Relating to Unclassified	(15,000)	(5,000)	(5,660)	(660)	13%	
14	14705	Ramelius Resources Haulage Operation	(410,000)	(153,998)	(152,765)	1,233	(1)%	
			<b>(425,000)</b>	<b>(158,998)</b>	<b>(158,425)</b>	<b>58,277</b>		
<b>Unclassified</b>								
<b>Capital Expense</b>								
14	14704	Land Development	50,000	24,200	24,175	(25)	(0)%	
			<b>50,000</b>	<b>24,200</b>	<b>24,175</b>	<b>(25)</b>		
<b>Capital Income</b>								
14	14799	Proceeds on Sale of Assets	0	0	0	0		
			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
		<b>TOTAL OPERATING EXPENDITURE</b>	<b>24,000</b>	<b>(45,978)</b>	<b>23,744</b>	<b>69,722</b>		
		<b>TOTAL OPERATING INCOME</b>	<b>(490,500)</b>	<b>(206,496)</b>	<b>(244,202)</b>	<b>19,998</b>		
		<b>TOTAL CAPITAL EXPENDITURE</b>	<b>245,000</b>	<b>34,200</b>	<b>31,585</b>	<b>(2,615)</b>		
		<b>TOTAL CAPITAL INCOME</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		

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

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SHIRE OF WESTONIA  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 DECEMBER 2023

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	2,146,588	0	2,146,588	0	BankWest	Variable	Cheque Acc.
RESERVE FUND	Cash and cash equivalents	0	4,230,156	4,230,156	0	BankWest	Variable	Term Deposit
TRUST FUND CASH AT BANK	Cash and cash equivalents	0	0	0	40,903	BankWest	Variable	Cheque Acc.
<b>Total</b>		<b>2,147,458</b>	<b>4,230,156</b>	<b>6,377,613</b>	<b>40,903</b>			
<b>Comprising</b>								
Cash and cash equivalents		2,147,458	4,230,156	6,377,613	40,903			
		<b>2,147,458</b>	<b>4,230,156</b>	<b>6,377,613</b>	<b>40,903</b>			

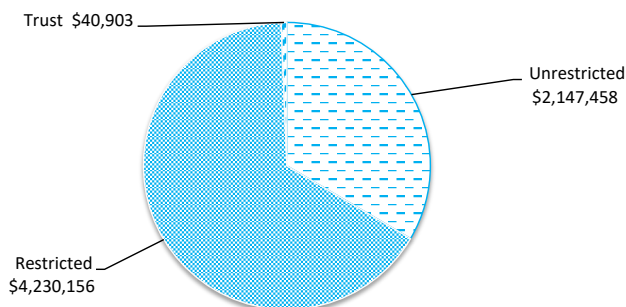
KEY INFORMATION

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

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

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

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



Corporate MasterCard	Transaction Summary	Total Amount \$	Institution	Interest Rate	Period End Date
<b>Card # **** *693</b>					
Price, Arthur W	Nextra Merredin News	29.95	Bankwest	17.99%	31-Dec-23
	Active8me internet service	434.15			
	Microsoft 365 Business Std Recurring - November 2023	50.00			
	1049449 Managed Endpoint & Subscriptions Recurring	39.04			
	Microsoft 365 Business Std Recurring - November 2023	128.70			
	1049451 Cloud Anti Spam Recurring September 2023	264.99			
	Starlink - CEO Internet	139.00			
	Unitited Petroleum	63.70			
	Vibe Petroleum	113.43			
	Nextra Merredin News	4.95			
	BWS	247.00			
	Microsoft 365 Business Std Recurring - November 2023	371.80			
	Paypal	75.99			
		<b>1962.70</b>			
<b>Card # **** *035</b>					
Geier, Jasmine L	Fluid Management Tech	115.50	Bankwest	17.99%	31-Dec-23
	Fluid Management Tech	130.68			
	Direct Communications	386.08			
	Dept Transport -T139 - 12 Mth License	240.85			
	Merredin IGA	218.83			
	Crown Gifts	500.00			
	Gozney	120.00			
	Green Shop	172.00			
	Main Roads	50.00			
		<b>1933.94</b>			
		<b>3896.64</b>			

SHIRE OF WESTONIA  
 SUPPLEMENTARY INFORMATION  
 FOR THE PERIOD ENDED 31 DECEMBER 2023

4 RESERVE ACCOUNTS

Reserve name	Budget	Budget	Budget	Budget	Budget	Actual	Actual	Actual	Actual	Actual YTD
	Opening	Interest	Transfer	Transfers	Closing	Opening	Interest	Transfers	Transfer	Closing
	Balance	Earned	s In (+)	Out (-)	Balance	Balance	Earned	In (+)	s Out (-)	Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by Council</b>										
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
	<b>4,397,555</b>	<b>110,500</b>	<b>0</b>	<b>(1,260,000)</b>	<b>3,248,055</b>	<b>4,397,555</b>	<b>92,601</b>	<b>0</b>	<b>#####</b>	<b>4,230,156</b>

5 CAPITAL ACQUISITIONS

	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
<b>Capital acquisitions</b>				
Buildings - specialised	2,075,000	183,000	250,084	67,084
Furniture and equipment	37,500	12,250	20,560	8,310
Plant and equipment	687,000	452,000	450,942	(1,058)
<b>Acquisition of property, plant and equipment</b>	<b>2,799,500</b>	<b>647,250</b>	<b>721,586</b>	<b>74,336</b>
Infrastructure - roads	1,994,000	996,984	632,753	(364,231)
Infrastructure-footpaths	120,000	60,000	2,613	(57,387)
<b>Acquisition of infrastructure</b>	<b>2,114,000</b>	<b>1,056,984</b>	<b>635,366</b>	<b>(272,947)</b>
<b>Total capital acquisitions</b>	<b>4,913,500</b>	<b>1,704,234</b>	<b>1,356,952</b>	<b>(198,611)</b>
<b>Capital Acquisitions Funded By:</b>				
Capital grants and contributions	931,500	341,000	341,460	460
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	2,722,000	1,363,234	1,958,412	595,178
<b>Capital funding total</b>	<b>4,913,500</b>	<b>1,704,234</b>	<b>2,559,871</b>	<b>855,637</b>

**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.

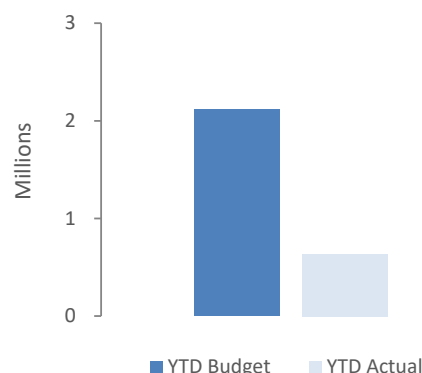
**Initial recognition and measurement for assets held at cost**

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.

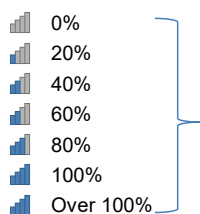
Payments for Capital Acquisitions



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.

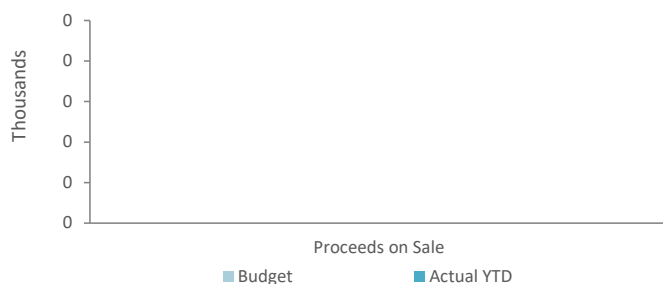
Level of completion indicator, please see table at the end of this note for further detail.

		Adopted			Variance
Account Description		Budget	YTD Budget	YTD Actual	(Under)/Over
		\$	\$	\$	\$
<b>Building</b>					
07702	Purchase Buildings - Medical Centre Upgrades	25,000	0	0	0
08104	Purchase Land & Buildings- Seniors civic Centre	200,000	0	0	0
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	40,000	0	0	0
11204	Purchase Land & Buildings -Kiosk/Ablution Redevelopmen	1,350,000	3,000	3,000	0
11309	Bowling Green Redevelopment - CAPITAL	180,000	180,000	209,710	-29709.81
12218	Electric Car Charging Station - CAPITAL	50,000	0	37,374	-37373.96
12220	L&B Depot Shed	15,000	0	0	0
		<b>2,075,000</b>	<b>183,000</b>	<b>250,084</b>	
<b>Furniture &amp; Equipment</b>					
11103	Purchase Furniture & Equipment -Generator Complex	12,500	0	0	0
11603	Purchase Furniture & Equipment - Playground Fencing	5,000	2,250	1,000	1250
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	10,000	7,410	2590
		<b>37,500</b>	<b>12,250</b>	<b>20,560</b>	
<b>Plant &amp; Equipment</b>					
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	100,000	0	0	0
14523	Administration Vehicle - CAPITAL	75,000	0	0	0
		<b>687,000</b>	<b>452,000</b>	<b>450,942</b>	
<b>Infrastructure-roads</b>					
C0010	Begley Road (No 0010)	44,500	22,248	0	22248
C0018	George Road (No 0015)	89,000	44,502	0	44502
C0092	Leeman Road (No 0092)	80,500	40,248	0	40248
C0011	Maxfield Road (No 0011)	103,000	51,498	0	51498
C0025	Rabbit Proof Fence Road (No 0025)	87,500	43,746	43,074	672.12
C0025N	Rabbit Proof Fence Road North (No 0025)	150,000	75,000	0	75000
C0069	Wahlsten Road (No 0069)	79,500	39,750	0	39750
C0021	Warrachuppin Nth Road (No 0021)	76,500	38,250	1,860	36389.88
C0015	Echo Valley Gravel Resheet	149,500	74,748	63,750	10998.19
C0030	Maisefield Gravel Resheet	130,000	64,998	77,181	-12182.92
C0078	Geelakin Road (No 0078)	52,000	25,998	21,304	4694.34
C0013	McPharlin Road (No 0013)	87,500	43,746	0	43746
MRWA Project Construction					0
RRG84C	Warralakin Road Reconstruction	609,500	304,752	2,865	301887.31
Roads to Recovery Construction					0
R2R04	Walgoolan South Road (No 0005)	69,000	34,500	0	34500
R2R80	DellaBosca Road (No 0080)	186,000	93,000	422,720	-329719.59
		<b>1,994,000</b>	<b>996,984</b>	<b>632,753</b>	
<b>Infrastructure-footpaths</b>					
FP0061	Wolfram Street Footpaths	50,000	25,002	2,613	22388.59
R2R60	Cement Street Footpaths	70,000	34,998	0	34998
		<b>4,913,500</b>	<b>1,704,234</b>	<b>1,356,952</b>	<b>404,669</b>



6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	<b>Plant and equipment</b>								
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)	0	0	0	0
545	Toyota Prado -02WT	85,000	0	0	(85,000)	0	0	0	0
		<b>362,000</b>	<b>0</b>	<b>0</b>	<b>(362,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



7 OTHER CURRENT ASSETS

Other current assets	Opening Balance 1 July 2023	Asset Increase	Asset Reduction	Closing Balance 31 December 2023
	\$	\$	\$	\$
<b>Inventory</b>				
Fuel and materials	19,308	28,470	(19,308)	28,470
<b>Total other current assets</b>	<b>19,308</b>	<b>28,470</b>	<b>(19,308)</b>	<b>28,470</b>

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.

9 RATE REVENUE

General rate revenue

RATE TYPE	Rate in	Number of	Rateable	Rate	Budget	Total	Rate	Reassessed	Total
	\$/ (cents)	Properties	Value	Revenue	Reassessed Rate Revenue	Revenue	Revenue	Rate Revenue	Revenue
				\$	\$	\$	\$	\$	\$
<b>Gross rental value</b>									
GRV -Residential	0.0770	57	715,910	55,155	0	55,155	55,155	0	55,155
GRV- Mining	0.224171	2	1,305,800	292,722	0	292,722	292,722	0	292,722
<b>Unimproved value</b>									
UV - Rural/Pastoral	0.0123	124	64,709,013	794,303	0	794,303	796,623	1,551	798,174
UV - Mining	0.012275	5	171,482	2,105	0	2,105	2,105	0	2,105
<b>Sub-Total</b>		<b>188</b>	<b>66,902,205</b>	<b>1,144,285</b>	<b>0</b>	<b>1,144,285</b>	<b>1,146,606</b>	<b>1,551</b>	<b>1,148,156</b>
<b>Minimum payment</b>									
<b>Gross rental value</b>									
GRV -Residential	370	16	19,098	5,920	0	5,920	5,920	0	5,920
GRV- Mining	370	0	0	0	0	0	0	0	0
<b>Unimproved value</b>									
UV - Rural/Pastoral	370	18	160,387	6,660	0	6,660	6,660	0	6,660
UV - Mining	200	20	83,410	4,000	0	4,000	4,000	0	4,000
<b>Sub-total</b>		<b>54</b>	<b>262,895</b>	<b>16,580</b>	<b>0</b>	<b>16,580</b>	<b>16,580</b>	<b>0</b>	<b>16,580</b>
<b>Amount from general rates</b>						<b>1,160,865</b>			<b>1,164,736</b>
Ex-gratia rates						4,900			4,931
<b>Total general rates</b>						<b>1,165,765</b>			<b>1,169,667</b>

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 December 2023
		\$	\$	\$	\$	\$
<b>Employee Related Provisions</b>						
Provision for annual leave		144,593	0	0	0	144,593
Provision for long service leave		77,253	0	0	0	77,253
<b>Total Provisions</b>		221,846	0	0	0	221,846
<b>Total other current liabilities</b>		221,846	0	0	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.

11 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Grants, subsidies and contributions revenue			
	Adopted Budget	YTD	Annual	YTD
	Revenue	Budget	Budget	Revenue
	\$	\$	\$	\$
<b>Grants and subsidies</b>				
Grants Commission Grant Received - General	362,000	24,834	362,000	24,834
Grants Commission Grant Received- Roads	250,000	16,009	250,000	16,009
FESA Operating Grant	35,000	17,500	35,000	16,590
LRCIP - Round 3	361,000	311,000	361,000	310,690
Grant - MRWA Direct	155,000	155,000	155,000	158,490
	<b>1,163,000</b>	<b>524,343</b>	<b>1,163,000</b>	<b>526,613</b>
<b>Contributions</b>				
Edna May MOU Emergency Services	13,500	6,750	13,500	6,818
Reimbursement Rural Health West	9,500	6,000	9,500	1,891
WAPHA - Medical Centre Upgrades Income	25,000	25,000	25,000	25,000
WAPHA /Other Funding	45,000	0	45,000	0
Income School Facility/Main Building	26,000	15,996	26,000	17,727
Income Relating to Aged & Disabled - Senior Citizens	5,000	2,500	5,000	0
Income 55 Wolfram St -Ramelius Resources	500	246	500	0
Income Edna May MOU 33%	17,500	12,750	17,500	12,366
Income Edna May MOU WPA 67%	30,000	25,100	30,000	25,100
DFES Grant	12,500	0	12,500	0
Grant -Electric Car Charging Station	22,000	10,998	22,000	0
Grant Funding Opportunities	40,000	18,998	40,000	13,182
Other Economic Services	0	0	0	0
DPIRD Grants Funding (CRC)	107,200	53,600	107,200	52,524
	<b>353,700</b>	<b>177,938</b>	<b>353,700</b>	<b>154,608</b>
<b>TOTALS</b>	<b>1,516,700</b>	<b>702,281</b>	<b>1,516,700</b>	<b>681,221</b>

12 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grants, subsidies and contributions revenue		
	Adopted Budget	YTD	YTD Revenue
	Revenue	Budget	Actual
	\$	\$	\$
<b>Capital grants and subsidies</b>			
LotteryWest /Menshed	200,000	0	0
Grant - MRWA Specific	406,500	155,500	155,460
Grant - Roads to Recovery	325,000	185,500	186,000
	<b>931,500</b>	<b>341,000</b>	<b>341,460</b>

**SHIRE OF WESTONIA  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 DECEMBER 2023**



**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:

<b>Description</b>	<b>Opening Balance 1 July 2023</b>	<b>Amount Received</b>	<b>Amount Paid</b>	<b>Closing Balance 31 Dec 2023</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
LGMA - Receipts	5,672	1,600	0	7,272
Westonia Historical Society	23,445	120	0	23,565
Cemetry Committee	16,920	0	(6,854)	10,066
	<b>46,037</b>	<b>1,720</b>	<b>(6,854)</b>	<b>40,903</b>

**9.1.3 GST RECONCILIATION REPORT – DECEMBER 2023**

---

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

---

**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 December 2023 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 \$59,772 for the period ending December 2023 adopted.**



# Attachment 9.1.3

# Shire of Westonia



## GST Reconciliation Report

for period ending  
31 December 2023

**Shire of Westonia**  
**Business Activity Statement**  
**December 2023**

Total Sales and Purchases		\$
G1	Total Sales	475,145
G3	Other GST Free Sales	37,134
G4	Input Taxed	102,918
G10	Capital Purchases	67,721
G11	Non-Capital Purchases	84,474

Amounts you owe the ATO (Credits in ledger)		\$
1A/ G9	GST On Sales (GL Balance)	30,463
4	PAYG (GL 94660)	34,288
6A	FBT Instalment	5,796
7C	Fuel Tax credit over claim	
<i>Total you owe the ATO</i>		<u>70,547</u>

PAYG		\$
W1	Total Salary Wages & Other	160,818
W2	Amount withheld from Payments at W1	34,288
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)	8,246
7D	Fuel Tax Credit	2,529
<i>Total the ATO owes you</i>		<u>10,775</u>

FBT		\$
F1	FBT Instalment Amount	5,796



Activity Statement Net Amount		\$
Amounts you owe the ATO (Credits in ledger)		70,547
Amounts the ATO owes you (Debits in ledger)		10,775
<b>Payment ( Red - Refund )</b>		<u>59,772</u>

Authorisation	
Prepared By: _____	5/02/2024
Date: _____	
Checked & Lodged By: _____	5/02/2024
Date: _____	

BAS Journal		
Debit	Credit	Description
1405000 - GST Income (Liability)	30,463	BAS liability due to ATO
1406010 - PAYG Tax Gen	34,288	PAYG paid to ATO
1304000 - GST Expense (Asset)	8,246	BAS purchases claimed from ATO
1144040.114 - Fuel Tax Credit Gen	2,529	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	-	59,772 Due from/to ATO
		BAS-Rounding
	<u>70,547</u>	<u>70,547</u>

### 9.1.4 ACCOUNTS FOR PAYMENT – JANUARY 2024

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

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#### Purpose of the Report

- Executive Decision  Legislative Requirement

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

#### Background

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

#### Comment

Attached is a copy of Accounts for Payment for the month of January 2024 The credit card statements currently show: -

**CEO January 2024 \$3025.65** associated with the purchase 1038283 - Microsoft 365 Business Std Recurring 1049449 Managed Endpoint & Subscriptions Recurring, Active8me internet service, 1047021 Microsoft 365 Business Basic Recurring Monthly, 1038203 Office 365 Exchange online Plan Monthly, Starlink – CEO Internet, 1049451 Cloud Anti Spam Recurring & Reece Plumbing

**DCEO January 2024 \$0.00.**

#### 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

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**OFFICER RECOMMENDATIONS**

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**That January 2024 accounts submitted to today's meeting on Municipal vouchers numbered from D/Debits from EFT6668 to EFT6717 (inclusive of Department of Planning and Infrastructure / Creditor and Bank Fees Directly Debited and Visa Card Payments) totalling \$403,783.99 be passed for payment.**

# Attachment 9.1.4

# Shire of Westonia



**ACCOUNTS FOR PAYMENT**  
**31 January 2024**

**List of Accounts Due & Submitted to Council January 2024**

<b>Chq/EFT</b>	<b>Date</b>	<b>Name</b>	<b>Description</b>	<b>Amount</b>	<b>Bank</b>	<b>Type</b>
EFT6668	02/01/2024	Services Australia Child Support	Payroll deductions	-538.77	1	CSH
894	03/01/2024	FEE - BANK FEES	BANK FEES	-264.33	1	FEE
EFT6669	04/01/2024	Wessie Pty Ltd Atf: The Geier Family Trust	16hrs x Hire of Mack Truck for water cart use.	-9372.00	1	CSH
EFT6670	09/01/2024	Westonia Community Cooperative Limited	Co-op Self Supporting Loan funds	-150000.00	1	CSH
DD4002.1	09/01/2024	Bankwest Corporate Mastercard	Oversize Permit	-3896.64	1	CSH
EFT6671	12/01/2024	Avon Waste	Waste Services	-1806.22	1	CSH
EFT6672	12/01/2024	Australian Communications and Media Authority	6SBSFM Retransmission License	-45.00	1	CSH
EFT6673	12/01/2024	Westonia Progress Association Inc.	Q2 MOU	-19675.75	1	CSH
EFT6674	12/01/2024	Toll Transport Pty Ltd	Freight	-555.97	1	CSH
EFT6675	12/01/2024	Centek Constructions	Fuel/Recharge Stn Mtce	-6138.00	1	CSH
EFT6676	12/01/2024	Merredin Refrigeration & Air Conditioning	Building Mtce	-2102.32	1	CSH
EFT6677	12/01/2024	Department Of Planning, Lands & Heritage	Caravan Park Lease	-5115.00	1	CSH
EFT6678	12/01/2024	Great Southern Fuel Supplies	WT111 Fuel Purchased	-178.93	1	CSH
EFT6679	12/01/2024	Brownley's Plumbing & Gas	Standpipe Maintenance	-467.50	1	CSH
EFT6680	12/01/2024	Australia Post	Stamps & Cartridges	-230.00	1	CSH
EFT6681	12/01/2024	Ramsay Construction Pty Ltd	EHO Building Services	-1452.00	1	CSH
EFT6682	12/01/2024	OAG Office of the Auditor General	2023 Audit Fee	-28699.00	1	CSH
EFT6683	12/01/2024	CORSIGN WA PTY LTD	Children Crossing Signs	-1508.10	1	CSH
EFT6684	12/01/2024	MACE Services Pty Ltd	Service 02WT	-569.38	1	CSH
EFT6685	12/01/2024	Unicare	HACC Supplies	-192.00	1	CSH
EFT6686	12/01/2024	Second Skin Pty Ltd	HACC Supplies	-1238.00	1	CSH
EFT6687	12/01/2024	Flight Plan Digital Pty Ltd /ta Live Life Alarms	HACC Supplies	-457.00	1	CSH
DD4012.1	12/01/2024	Water Corporation	Water Usage & Service Charges	-18873.08	1	CSH
PAYS	14/01/2024	Employee Payroll	Payroll	39767.26	1	CSH
DD4016.1	14/01/2024	Aware Super - Accumulation	Payroll deductions	-5482.31	1	CSH
DD4016.2	14/01/2024	BT Panorama Super	Superannuation contributions	-235.95	1	CSH
DD4016.3	14/01/2024	C-Bus	Superannuation contributions	-1238.98	1	CSH
DD4016.4	14/01/2024	MLC Masterkey	Superannuation contributions	-296.28	1	CSH
DD4016.5	14/01/2024	AUSTRALIANSUPER	Superannuation contributions	-959.61	1	CSH
DD4016.6	14/01/2024	MLC Navigator Retirement Plan	Superannuation contributions	-64.35	1	CSH
DD4016.7	14/01/2024	HESTA	Superannuation contributions	-52.37	1	CSH

**List of Accounts Due & Submitted to Council January 2024**

<b>Chq/EFT</b>	<b>Date</b>	<b>Name</b>	<b>Description</b>	<b>Amount</b>	<b>Bank</b>	<b>Type</b>
DD4016.8	14/01/2024	Spirit Super	Superannuation contributions	-121.21	1	CSH
DD4016.9	14/01/2024	Australian Retirement Trust	Superannuation contributions	-296.19	1	CSH
EFT6688	16/01/2024	Services Australia Child Support	Payroll deductions	-538.77	1	CSH
DD4014.1	16/01/2024	TELSTRA CORPORATION LIMITED	Telephone Usage	-1414.08	1	CSH
DD4019.1	21/01/2024	Synergy	Business Plan	-9171.15	1	CSH
DD4036.1	22/01/2024	Deputy Commissioner of Taxation	BAS & FBT December 2023	-59772.00	1	CSH
EFT6689	23/01/2024	WA Property Lawyers	Purchase of land	-57870.00	1	CSH
EFT6690	24/01/2024	Winc Australia Pty Ltd	Stationery Supplies	-259.13	1	CSH
EFT6691	24/01/2024	Toll Transport Pty Ltd	Freight	-137.19	1	CSH
EFT6692	24/01/2024	Westonia Tavern	Seniors Christmas Lunch	-5940.00	1	CSH
EFT6693	24/01/2024	Liberty Oil rural Pty Ltd	ULP Fuel	-3530.40	1	CSH
EFT6694	24/01/2024	Great Southern Fuel Supplies	Grease Cartridges	-419.13	1	CSH
EFT6695	24/01/2024	Westonia Community Cooperative Limited	Outside Staff Performance Vouchers	-8037.73	1	CSH
EFT6696	24/01/2024	Merredin Panel & Paint	OWT Windscreen	-1111.00	1	CSH
EFT6697	24/01/2024	NUTRIEN AG SOLUTIONS	Insecticide	-1232.00	1	CSH
EFT6698	24/01/2024	Ancor Electrical	Mains Power Fuel Depot	-3669.60	1	CSH
EFT6699	24/01/2024	Fullworks Fire Safety	P3 Fire Extinguisher	-192.50	1	CSH
EFT6700	24/01/2024	Merredin Steel Supplies	RHS Tube	-229.00	1	CSH
EFT6701	24/01/2024	Out West Mechanical	Service WT158	-2395.04	1	CSH
EFT6702	24/01/2024	Flight Plan Digital Pty Ltd /ta Live Life Alarms	HACC Product	-1094.00	1	CSH
EFT6703	24/01/2024	Aidacare Pty Ltd	HACC Products	-1702.01	1	CSH
EFT6704	24/01/2024	Vanguard Publishing	Advertising Aust Golden Outback	-2024.00	1	CSH
EFT6705	24/01/2024	Lite n'Easy	HACC Supplies	-214.54	1	CSH
PAYS	28/01/2024	Payroll	Employee Payroll	47180.91	1	CSH
DD4026.1	28/01/2024	Aware Super - Accumulation	Payroll deductions	-6103.89	1	CSH
DD4026.2	28/01/2024	BT Panorama Super	Superannuation contributions	-258.05	1	CSH
DD4026.3	28/01/2024	C-Bus	Superannuation contributions	-1238.98	1	CSH
DD4026.4	28/01/2024	MLC Masterkey	Superannuation contributions	-296.28	1	CSH
DD4026.5	28/01/2024	AUSTRALIANSUPER	Superannuation contributions	-820.58	1	CSH
DD4026.6	28/01/2024	MLC Navigator Retirement Plan	Superannuation contributions	-120.12	1	CSH
DD4026.7	28/01/2024	HESTA	Superannuation contributions	-73.47	1	CSH

**List of Accounts Due & Submitted to Council January 2024**

Chq/EFT	Date	Name	Description	Amount	Bank	Type
DD4026.8	28/01/2024	Spirit Super	Superannuation contributions	-110.19	1	CSH
DD4026.9	28/01/2024	Australian Retirement Trust	Superannuation contributions	-296.19	1	CSH
EFT6706	30/01/2024	Services Australia Child Support	Payroll deductions	-538.77	1	CSH
894	31/01/2024	TPORT - DEPT TRANSPORT LICENSING	DEPT TRANSPORT LICENSING	-9651.00	1	FEE
894	31/01/2024	FEE - BANK FEES	BANK FEES	-44.68	1	FEE
894	31/01/2024	FEE - BANK FEES	BANK FEES	-4.00	1	FEE
EFT6707	31/01/2024	Sheridan's	Badges, Engraving, Desk Name stand	-638.72	1	CSH
EFT6708	31/01/2024	Copier Support	Copier Support	-551.60	1	CSH
EFT6709	31/01/2024	Toll Transport Pty Ltd	Freight	-317.56	1	CSH
EFT6710	31/01/2024	Hutton and Northey Sales	Trailer Parts	-207.70	1	CSH
EFT6711	31/01/2024	HI-LO CONSTRUCTION	Fencing Fuel Depot & EVC Stn	-18989.30	1	CSH
EFT6712	31/01/2024	Wessie Pty Ltd Atf: The Geier Family Trust	Gravel Push up	-7744.00	1	CSH
EFT6713	31/01/2024	Koeman Cleaning Services	Annual Carpet Clean	-1001.00	1	CSH
EFT6714	31/01/2024	WA Contract Ranger Services P/L	Ranger Services	-627.00	1	CSH
EFT6715	31/01/2024	Out West Mechanical	Service Grader	-16612.45	1	CSH
EFT6716	31/01/2024	Unicare	HACC Supplies	-1325.20	1	CSH
EFT6717	31/01/2024	Lite n'Easy	Home Care Meals	-85.92	1	CSH

-403783.99



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 DD4001 to DD4026 and Electronic Fund Transfers EFT6668 to EFT6717 (Inclusive of Department for Planning and Infrastructure / Creditor and Bank Fees Directly Debited and Credit Card Payments) totalling \$403,783.99 submitted to each member of the Council on Thursday 15th February 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**



**9.1.5 MONTHLY STATEMENT OF FINANCIAL ACTIVITY– JANUARY 2024**

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

**Purpose of the Report**

- Executive Decision  Legislative Requirement

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

**Background**

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

**Comment**

The Monthly Statement of Financial Activity for the period ending January 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

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**OFFICER RECOMMENDATIONS**

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

# Attachment 9.1.5

# Shire of Westonia



## Monthly Statement of Financial Activity

for period ending  
31 January 2024

# SHIRE OF WESTONIA

## MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)  
For the period ended 31 January 2024

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

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#### *Statements required by regulation*

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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 JANUARY 2024**

	Supplementary Information	Adopted Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.
<b>OPERATING ACTIVITIES</b>							
<b>Revenue from operating activities</b>							
General rates	9	1,165,765	1,165,765	<b>1,169,443</b>	3,678	0.32%	
Grants, subsidies and contributions	11	1,516,700	718,929	<b>714,569</b>	(4,360)	(0.61%)	
Fees and charges		1,323,250	639,428	<b>733,866</b>	94,438	14.77%	▲
Interest revenue		140,400	101,850	<b>119,628</b>	17,778	17.46%	▲
Other revenue		43,550	29,713	<b>48,815</b>	19,102	64.29%	▲
		<b>4,189,665</b>	<b>2,655,685</b>	<b>2,786,321</b>	130,636	4.92%	
<b>Expenditure from operating activities</b>							
Employee costs		(1,285,118)	(434,229)	<b>(671,473)</b>	(237,244)	(54.64%)	▼
Materials and contracts		(1,085,514)	(777,563)	<b>(887,728)</b>	(110,165)	(14.17%)	▼
Utility charges		(508,059)	(206,271)	<b>(225,480)</b>	(19,209)	(9.31%)	▼
Depreciation		(1,832,250)	(778,672)	<b>(702,268)</b>	76,404	9.81%	▲
Insurance		(164,700)	(130,287)	<b>(146,426)</b>	(16,139)	(12.39%)	▼
Other expenditure		(61,500)	(31,320)	<b>(26,010)</b>	5,310	16.95%	▲
Loss on asset disposals	6	(362,000)	0	<b>0</b>	0	0.00%	
		<b>(5,299,141)</b>	<b>(2,358,342)</b>	<b>(2,809,385)</b>	(451,043)	(19.13%)	
Non-cash amounts excluded from operating activities	Note 2(b)	2,194,250	778,672	<b>702,268</b>	(76,404)	(9.81%)	▼
<b>Amount attributable to operating activities</b>		<b>1,084,774</b>	<b>1,076,015</b>	<b>679,204</b>	(396,811)	(36.88%)	
<b>INVESTING ACTIVITIES</b>							
<b>Inflows from investing activities</b>							
Proceeds from capital grants, subsidies and contributions	12	931,500	341,000	<b>341,460</b>	460	0.13%	
		<b>931,500</b>	<b>341,000</b>	<b>341,460</b>	460	0.13%	
<b>Outflows from investing activities</b>							
Payments for property, plant and equipment	5	(2,799,500)	(647,250)	<b>(728,485)</b>	(81,235)	(12.55%)	▼
Payments for construction of infrastructure	5	(2,114,000)	(1,233,148)	<b>(710,854)</b>	522,294	42.35%	▲
<b>Amount attributable to investing activities</b>		<b>(3,982,000)</b>	<b>(1,539,398)</b>	<b>(1,097,878)</b>	441,520	28.68%	
<b>FINANCING ACTIVITIES</b>							
<b>Inflows from financing activities</b>							
Transfer from reserves	4	1,260,000	260,000	<b>260,000</b>	0	0.00%	
		<b>1,260,000</b>	<b>260,000</b>	<b>260,000</b>	0	0.00%	
<b>Outflows from financing activities</b>							
Transfer to reserves	4	(110,500)	0	<b>(92,601)</b>	(92,601)	0.00%	▼
		<b>(110,500)</b>	<b>0</b>	<b>(92,601)</b>	(92,601)	0.00%	
<b>Amount attributable to financing activities</b>		<b>1,149,500</b>	<b>260,000</b>	<b>167,399</b>	(92,601)	(35.62%)	
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>							
<b>Surplus or deficit at the start of the financial year</b>		0	0	<b>2,047,216</b>	2,047,216	0.00%	▲
Amount attributable to operating activities		1,084,774	1,076,015	<b>679,204</b>	(396,811)	(36.88%)	▼
Amount attributable to investing activities		(3,982,000)	(1,539,398)	<b>(1,097,878)</b>	441,520	28.68%	▲
Amount attributable to financing activities		1,149,500	260,000	<b>167,399</b>	(92,601)	(35.62%)	▼
<b>Surplus or deficit after imposition of general rates</b>		<b>(1,747,726)</b>	<b>(203,383)</b>	<b>1,795,941</b>	1,999,324	983.03%	▲

**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 JANUARY 2024**

	Supplementary Information	30 June 2024	31 January 2024
		\$	\$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	6,407,297	6,091,781
Trade and other receivables		368,120	217,743
Inventories	7	19,308	(25,623)
<b>TOTAL CURRENT ASSETS</b>		<b>6,794,725</b>	<b>6,283,901</b>
<b>NON-CURRENT ASSETS</b>			
Inventories		40,339	40,339
Property, plant and equipment		13,360,027	13,830,830
Infrastructure		43,562,879	43,829,146
<b>TOTAL NON-CURRENT ASSETS</b>		<b>56,963,245</b>	<b>57,700,315</b>
<b>TOTAL ASSETS</b>		<b>63,757,970</b>	<b>63,984,216</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	8	240,276	150,488
Employee related provisions	10	221,846	221,846
<b>TOTAL CURRENT LIABILITIES</b>		<b>462,122</b>	<b>372,334</b>
<b>NON-CURRENT LIABILITIES</b>			
Employee related provisions		55,211	55,211
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>55,211</b>	<b>55,211</b>
<b>TOTAL LIABILITIES</b>		<b>517,333</b>	<b>427,545</b>
<b>NET ASSETS</b>		<b>63,240,637</b>	<b>63,556,669</b>
<b>EQUITY</b>			
Retained surplus		21,755,333	22,238,764
Reserve accounts	4	4,397,555	4,230,156
Revaluation surplus		37,087,749	37,087,749
<b>TOTAL EQUITY</b>		<b>63,240,637</b>	<b>63,556,669</b>

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

# NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 JANUARY 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 January 2024

**SHIRE OF WESTONIA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 JANUARY 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 January 2024
<b>(a) Net current assets used in the Statement of Financial Activity</b>				
<b>Current assets</b>				
Cash and cash equivalents	3	\$ 2,008,873	\$ 6,407,297	\$ 6,091,781
Trade and other receivables		368,120	368,120	217,743
Other financial assets		4,397,554	0	0
Inventories	7	19,308	19,308	(25,623)
		<u>6,793,855</u>	<u>6,794,725</u>	<u>6,283,901</u>
<b>Less: current liabilities</b>				
Trade and other payables	8	(240,276)	(240,276)	(150,488)
Employee related provisions	10	(201,888)	(221,846)	(221,846)
		<u>(442,164)</u>	<u>(462,122)</u>	<u>(372,334)</u>
<b>Net current assets</b>		<b>6,351,691</b>	<b>6,332,603</b>	<b>5,911,567</b>
<b>Less: Total adjustments to net current assets</b>	Note 2(c)	<u>(4,285,387)</u>	<u>(4,285,387)</u>	<u>(4,115,626)</u>
<b>Closing funding surplus / (deficit)</b>		<b>2,066,304</b>	<b>2,047,216</b>	<b>1,795,941</b>

**(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)
<b>Non-cash amounts excluded from operating activities</b>				
		\$	\$	\$
<b>Adjustments to operating activities</b>				
Add: Loss on asset disposals	6	362,000	0	0
Add: Depreciation		1,832,250	778,672	702,268
<b>Total non-cash amounts excluded from operating activities</b>		<b>2,194,250</b>	<b>778,672</b>	<b>702,268</b>

**(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 January 2024
<b>Adjustments to net current assets</b>				
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
<b>Total adjustments to net current assets</b>	Note 2(a)	<b>(4,285,387)</b>	<b>(4,285,387)</b>	<b>(4,115,626)</b>

**CURRENT AND NON-CURRENT CLASSIFICATION**

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



**SHIRE OF WESTONIA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 JANUARY 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. % %	
<b>Revenue from operating activities</b>			
General rates	0	0.00%	
Grants, subsidies and contributions	0	0.00%	
Interest revenue	17,778	17.46%	▲
Other revenue	19,102	64.29%	▲
<b>Expenditure from operating activities</b>			
Employee costs	(237,244)	(54.64%)	▼
Materials and contracts	(110,165)	(14.17%)	▼
Utility charges	(19,209)	(9.31%)	▼
Depreciation	76,404	9.81%	▲
Insurance	(16,139)	(12.39%)	▼
Other expenditure	5,310	16.95%	▲
Loss on asset disposals	0	0.00%	
Non-cash amounts excluded from operating activities	(76,404)	(9.81%)	▼
<b>Inflows from investing activities</b>			
Proceeds from capital grants, subsidies and contributions	0	0.00%	
<b>Outflows from investing activities</b>			
Payments for property, plant and equipment	(81,235)	(12.55%)	▼
Payments for construction of infrastructure	522,294	42.35%	▲
<b>Surplus or deficit at the start of the financial year</b>	<b>2,047,216</b>	<b>0.00%</b>	<b>▲</b>
<b>Surplus or deficit after imposition of general rates</b>	<b>1,999,324</b>	<b>983.03%</b>	<b>▲</b>
Due to variances described above			

Timing Variance  
Material Variance

31/01/2024

Schedule 03 General Purpose Funding

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Comment
<b>Rates Income</b>								
<b>Operating Expense</b>								
03	03100	ABC Costs- Rate Revenue	32,000	11,166	10,998	(168)	(2)%	
03	03101	Rate Notice Stationery expense	500	250	273	23	9%	
03	03102	Rates Recovery - Legal Expenses	1,500	0	92	92		
03	03103	Valuation Expenses and Title Searches E	4,000	330	416	86	26%	
03	03107	Rates Written-off	500	120	156	36	30%	
			<b>38,500</b>	<b>11,866</b>	<b>11,934</b>	<b>68</b>		
<b>Operating Income</b>								
03	03104	General Rates Levied	(1,160,865)	(1,160,865)	(1,164,512)	(3,647)	0%	
03	03105	Ex-Gratia Rates Received	(4,900)	(4,900)	(4,931)	(31)	1%	
03	03106	Penalty Interest Raised on Rates	(2,800)	(2,800)	(13,228)	(10,428)	372%	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)	(447)	(480)	(33)	7%	
			<b>(1,172,065)</b>	<b>(1,172,012)</b>	<b>(1,185,986)</b>	<b>(13,974)</b>		
<b>Other General Purpose Funding</b>								
<b>Operating Expense</b>								
03	03210	Bank Fees Expense	5,000	3,949	4,195	246	6%	
			<b>5,000</b>	<b>3,949</b>	<b>4,195</b>	<b>246</b>		
<b>Operating Income</b>								
03	03201	Grants Commission Grant Received - Ge	(362,000)	(24,834)	(24,834)	0	0%	
03	03202	Grants Commission Grant Received- Roa	(250,000)	(16,009)	(16,009)	0	0%	
03	03204	Interest Received	(135,600)	(97,050)	(104,513)	(7,463)	8%	
03	03205	Other General Purpose funding received	(250)	0	(0)	(0)		
			<b>(747,850)</b>	<b>(137,893)</b>	<b>(145,356)</b>	<b>(7,463)</b>		
<b>TOTAL OPERATING EXPENDITURE</b>			<b>43,500</b>	<b>15,815</b>	<b>16,129</b>	<b>314</b>		
<b>TOTAL OPERATING INCOME</b>			<b>(1,919,915)</b>	<b>(1,309,905)</b>	<b>(1,331,342)</b>	<b>(21,437)</b>		

**Schedule 04 Governance**

Prog	COA	Description	Original			Var. \$	Var. %	Comment
			Budget	YTD Budget	YTD Actual			
<b>Members Of Council</b>								
<b>Operating Expense</b>								
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	8,748	16,289	7,541	86%	
04	04105	Members - Insurance	15,000	15,000	21,485	6,485	43%	Insurance Charges
04	04106	Members - Subscriptions	73,000	58,612	59,882	1,270	2%	
04	04107	Members - Donation & Gifts	3,000	1,750	1,203	(547)	(31)%	
04	04108	Members Telephone Subsidy Paid	1,200	800	1,063	263	33%	
04	04109	Members Sitting Fees Paid	23,400	11,700	11,705	5	0%	
04	04110	Consultant Fees Expense	40,000	15,000	10,007	(4,993)	(33)%	
04	04111	Training Expenses of Members	3,000	3,000	5,542	2,542	85%	
04	04112	Maintenance - Council Chambers	3,200	812	754	(58)	(7)%	
04	04113	ABC Costs- Relating to Members	80,200	43,098	26,996	(16,102)	(37)%	Timing Process Not Run @ 31/12
04	04114	Audit Fees expense	27,000	27,000	29,090	2,090	8%	
04	04118	Advertising	3,000	1,500	1,048	(452)	(30)%	
04	04120	Public Relations/ Promotions	2,500	1,250	0	(1,250)	(100)%	
04	04199	Depreciation - Members of Council	50	28	0	(28)	(100)%	
			<b>316,150</b>	<b>205,098</b>	<b>200,941</b>	<b>(4,157)</b>		
<b>Operating Income</b>								
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		
			<b>(1,150)</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>TOTAL OPERATING EXPENDITURE</b>			<b>316,150</b>	<b>205,098</b>	<b>200,941</b>	<b>(4,157)</b>		
<b>TOTAL OPERATING INCOME</b>			<b>(1,150)</b>	<b>0</b>	<b>0</b>	<b>0</b>		

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

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Comment
<b>Fire Prevention</b>								
<b>Operating Expense</b>								
05	05100	ABC Costs- Fire Prevention	24,000	16,000	14,312	(1,688)	(11)%	
05	05101	Bush Fire Control Maintenance Plant & f	10,000	8,700	9,245	545	6%	
05	05102	Bush Fire Control Maintenance Land & E	1,500	1,200	1,306	106	9%	
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%	Insurance Charges
05	05112	Bush Fire Clothing, Training & Accs.	3,200	0	0	0		
05	05113	Utilities Communication & Power	7,000	1,656	1,798	142	9%	
05	05114	Other Goods & Services	1,000	649	642	(7)	(1)%	
05	05199	Depreciation - Fire Prevention	15,500	10,668	8,920	(1,748)	(16)%	
			<b>79,700</b>	<b>55,373</b>	<b>55,125</b>	<b>(248)</b>		
<b>Operating Income</b>								
05	05106	Bush Fire Reimbursements	0	0	0	0		
05	05107	FESA Operating Grant	(35,000)	(17,500)	(24,885)	(7,385)	42%	
05	05108	Edna May MOU Emergency Services	(13,500)	(6,750)	(10,227)	(3,477)	52%	
05	05111	FESA ESL Admin Fee	(4,000)	(4,000)	(4,400)	(400)	10%	
			<b>(52,500)</b>	<b>(28,250)</b>	<b>(39,512)</b>	<b>(11,262)</b>		
<b>Capital Expense</b>								
05	5110	Purchase Plant Fire Prevention	0	0	0	0		
			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Animal Control</b>								
<b>Operating Expense</b>								
05	05200	Expenses Relating to Animal Control	0	0	0	0		
05	05201	Animal Control - Ranger Expense	5,000	2,500	2,470	(30)	(1)%	
			<b>5,000</b>	<b>2,500</b>	<b>2,470</b>	<b>(30)</b>		
<b>Operating Income</b>								
05	05202	Fines and Penalties - Animal Control	(100)	0	0	0		
05	05203	Dog Registration Fees	(750)	(472)	(636)	(164)	35%	
05	05301	Income Relating to Other Law	(50)	0	0	0		
			<b>(900)</b>	<b>(472)</b>	<b>(636)</b>	<b>(164)</b>		
		<b>TOTAL OPERATING EXPENDITURE</b>	<b>84,700</b>	<b>57,873</b>	<b>57,595</b>	<b>(278)</b>		
		<b>TOTAL OPERATING INCOME</b>	<b>(53,400)</b>	<b>(28,722)</b>	<b>(40,148)</b>	<b>(11,426)</b>		
		<b>TOTAL CAPITAL EXPENDITURE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		

**Schedule 07 Health**

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Comment
<b>Health-HACC</b>								
<b>Operating Expense</b>								
07	07110	HCS -Salaries	50,000	25,162	32,718	7,556	30%	
07	07112	Expenses Relating to Health HCS	50,000	35,336	34,326	(1,010)	(3)%	
07	07114	HCS - ABC Costs	64,000	39,331	29,849	(9,482)	(24)%	
			<b>164,000</b>	<b>99,829</b>	<b>96,893</b>	<b>(2,936)</b>		
<b>Operating Income</b>								
07	07101	Service Fee	(150,000)	(90,500)	(97,245)	(6,745)	7%	
			<b>(150,000)</b>	<b>(90,500)</b>	<b>(97,245)</b>	<b>(6,745)</b>		
<b>Preventative Services - Administration &amp; Inspections</b>								
<b>Operating Expense</b>								
07	07400	ABC Costs- Preventative Services - Admi	16,000	8,331	5,499	(2,832)	(34)%	
07	07404	Analytical Expenses	400	360	360	0	0%	
07	07406	Contract - EHO Expense	8,000	4,296	4,525	229	5%	
			<b>24,400</b>	<b>12,987</b>	<b>10,384</b>	<b>(2,603)</b>		
<b>Operating Income</b>								
07	07401	Income Relating to Preventative Service	0	0	0	0		
07	07407	Reimbursement	(100)	0	0	0		
			<b>(100)</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Preventative Services - Pest Control</b>								
<b>Operating Expense</b>								
07	07500	Mosquito Control Preventative Services	2,500	1,250	1,509	259	21%	
			<b>2,500</b>	<b>1,250</b>	<b>1,509</b>	<b>259</b>		
<b>Preventative Services -Other</b>								
<b>Operating Expense</b>								
07	07600	Ambulance Services - Other	2,000	1,498	1,231	(267)	(18)%	
07	07601	Medical Rooms & Dr Expense - Other	9,000	6,500	9,176	2,676	41%	
08	08600	ABC Costs- Other Welfare	56,000	4,644	5,499	855	18%	
			<b>67,000</b>	<b>12,642</b>	<b>15,907</b>	<b>3,265</b>		
<b>Operating Income</b>								
07	7602	Reimbursement Rural Health West	(9,500)	(6,000)	(6,091)	(91)	2%	
			<b>(9,500)</b>	<b>(6,000)</b>	<b>(6,091)</b>	<b>(91)</b>		
<b>Other Health</b>								
<b>Operating Expense</b>								
07	07700	Nurse Practitioner Clinic	43,800	20,625	18,432	(2,193)	(11)%	
07	07799	Depreciation - Health	2,100	1,225	855	(370)	(30)%	
			<b>45,900</b>	<b>21,850</b>	<b>19,287</b>	<b>(2,563)</b>		
<b>Operating Income</b>								
07	07701	WAPHA /Other Funding	(45,000)	0	0	0		
07	07703	User Pay Fee Nurse Practitioner Services	(20,000)	(8,330)	(4,105)	4,225	(51)%	
07	07704	Medicare Benefits	0	0	(2,169)	(2,169)		
			<b>(65,000)</b>	<b>(8,330)</b>	<b>(6,274)</b>	<b>2,056</b>		
<b>Capital Expense</b>								
07	07702	Purchase Buildings - Medical Centre Upg	25,000	0	0	0		
			<b>25,000</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Capital Income</b>								
07	07603	WAPHA - Medical Centre Upgrades Inco	(25,000)	(25,000)	(25,000)	0	0%	
			<b>(25,000)</b>	<b>(25,000)</b>	<b>(25,000)</b>	<b>0</b>		
		<b>TOTAL OPERATING EXPENDITURE</b>	<b>303,800</b>	<b>148,558</b>	<b>143,980</b>	<b>(4,578)</b>		
		<b>TOTAL OPERATING INCOME</b>	<b>(224,600)</b>	<b>(104,830)</b>	<b>(109,610)</b>	<b>(4,780)</b>		
		<b>TOTAL CAPITAL INCOME</b>	<b>(25,000)</b>	<b>(25,000)</b>	<b>(25,000)</b>	<b>0</b>		
		<b>TOTAL CAPITAL EXPENDITURE</b>	<b>25,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

**Schedule 08 Education & Welfare**

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Comment
<b>Pre-Schools</b>								
<b>Operating Expense</b>								
08	08100	Expenses Relating to Schools	16,000	16,000	19,597	3,597	22%	
08	08101	Westonia Primary School	12,800	12,800	48,554	35,754	279%	Increase in Allocation for Cleaning Kerry Lyne French, New Purchase of Beds
08	08199	Depreciation - School	14,000	8,169	5,744	(2,425)	(30)%	
			<b>42,800</b>	<b>36,969</b>	<b>73,895</b>	<b>36,926</b>		
<b>Operating Income</b>								
08	08103	Income School Facility/Main Building	(26,000)	(18,162)	(20,682)	(2,520)	14%	
08	08105	Income Unit Accomodation	(104,000)	(95,886)	(98,505)	(2,619)	3%	
08	08107	LotteryWest /Menshed	(200,000)	0	0	0		
			<b>(330,000)</b>	<b>(114,048)</b>	<b>(119,187)</b>	<b>(5,139)</b>		
<b>Capital Expense</b>								
08	08104	Purchase Land & Buildings- Seniors civic	200,000	0	0	0		
			<b>200,000</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Other Education</b>								
<b>Capital Expense</b>								
08	08203	Purchase Furniture & Equipment	0	0	0	0		
			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Aged &amp; Disabled - Senior Citizens</b>								
<b>Operating Expense</b>								
08	08401	Seniors Activities	7,500	1,950	272	(1,678)	(86)%	
08	08402	Wheatbelt Agcare	500	500	500	0	0%	
			<b>8,000</b>	<b>2,450</b>	<b>772</b>	<b>(1,678)</b>		
<b>Operating Income</b>								
08	08403	Income Relating to Aged & Disabled - Se	(5,000)	(2,500)	0	2,500	(100)%	
			<b>(5,000)</b>	<b>(2,500)</b>	<b>0</b>	<b>2,500</b>		
<b>TOTAL OPERATING EXPENDITURE</b>			<b>50,800</b>	<b>39,419</b>	<b>74,667</b>	<b>35,248</b>		
<b>TOTAL OPERATING INCOME</b>			<b>(335,000)</b>	<b>(116,548)</b>	<b>(119,187)</b>	<b>(2,639)</b>		
<b>TOTAL CAPITAL EXPENDITURE</b>			<b>200,000</b>	<b>0</b>	<b>0</b>	<b>0</b>		

**Schedule 09 Housing**

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Comment
<b>Staff Housing</b>								
<b>Operating Expense</b>								
09	09100	Staff Housing - ABC Costs	24,000	13,000	8,399	(4,601)	(35)%	
09	09101	Maintenance 20 Diorite St -Rental	4,850	2,452	2,424	(28)	(1)%	
09	09102	Maintenance 11 Quartz St - Swimming P	7,800	3,281	4,686	1,405	43%	
09	09104	Maintenance 37 Diorite St - Rental	4,500	2,111	1,760	(351)	(17)%	
09	09105	Maintenance 7 Quartz St - Plant Operatc	6,500	3,164	1,773	(1,391)	(44)%	
09	09107	Staff House Costs Allocated to Works	0	0	1,287	1,287		
09	09108	Depreciation - Staff Housing	53,000	30,502	21,440	(9,062)	(30)%	
09	09109	Maintenance 13 Pyrite Street -Plant Ope	7,450	2,766	2,651	(115)	(4)%	
09	09201	Maintenance 4 Quartz St - Plant Operatc	8,300	3,591	2,089	(1,502)	(42)%	
09	09211	Maintenance 301 Pyrite Street - CEO	25,300	3,080	5,105	2,025	66%	
			<b>141,700</b>	<b>63,947</b>	<b>51,613</b>	<b>(12,334)</b>		
<b>Operating Income</b>								
09	09121	Income 20 Diorite St -Rental	(10,000)	(5,998)	(7,000)	(1,002)	17%	
09	09122	Income 11 Quartz St - Senior Finance	(2,100)	(1,225)	(1,370)	(145)	12%	
09	09124	Income 37 Diorite St - Rental	(4,400)	(2,562)	(2,550)	12	(0)%	
09	09125	Income 7 Quartz St - Plant Operator	(2,100)	(1,225)	(1,200)	25	(2)%	
09	09129	Reimbursements	0	0	0	0		
09	09130	Income 13 Pyrite Street -Plant Operator	(2,100)	(1,225)	(1,550)	(325)	27%	
09	09220	Income 4 Quartz St - Plant Operator	(2,100)	(1,225)	(1,500)	(275)	22%	
09	09230	Income 301 Pyrite Street - CEO	0	0	(180)	(180)		
			<b>(22,800)</b>	<b>(13,460)</b>	<b>(15,350)</b>	<b>(1,890)</b>		
<b>Other Housing</b>								
<b>Operating Expense</b>								
09	09200	Other Housing - ABC Costs	24,000	13,900	8,399	(5,501)	(40)%	
09	09202	Maintenance 55 Wolfram St -Ramelius R	800	800	1,596	796	100%	
09	09203	Maintenance - Lifestyle	19,500	10,312	7,043	(3,269)	(32)%	
09	09206	Maintenance Quartz Street Age Units	12,150	6,028	3,772	(2,256)	(37)%	
09	09208	Maintenance - 17 Pyrite Street JV Units	13,350	7,128	7,926	798	11%	
09	09212	Rental Lifestyle Village - Westonia Progr	18,100	13,575	18,096	4,521	33%	
09	09236	Depreciation Other Housing	60,500	29,210	23,287	(5,923)	(20)%	
			<b>148,400</b>	<b>80,953</b>	<b>70,119</b>	<b>(10,834)</b>		
<b>Other Housing</b>								
<b>Operating Income</b>								
09	09221	Income 55 Wolfram St -Ramelius Resour	(20,000)	(14,287)	(9,617)	4,670	(33)%	
09	09222	Income - Lifestyle	(86,500)	(43,435)	(44,363)	(928)	2%	
09	09227	Income 17Pyrite St - JV Units	(9,200)	(5,655)	(6,500)	(845)	15%	
09	09231	Income - Ramelius Resources Lease Cam	(24,000)	(18,000)	(12,088)	5,912	(33)%	
09	09238	Income -Age Units Quartz Street	(17,600)	(13,200)	(14,960)	(1,760)	13%	
09	09298	Profit on Sale of Asset	0	0	0	0		
			<b>(157,300)</b>	<b>(94,577)</b>	<b>(87,529)</b>	<b>7,048</b>		
<b>Capital Expense</b>								
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		
			<b>200,000</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Capital Income</b>								
09	09237	Income -Sale of 42 Jasper St, Westonia -	0	0	0	0		
			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
		<b>TOTAL OPERATING EXPENDITURE</b>	<b>290,100</b>	<b>144,900</b>	<b>121,732</b>	<b>(23,168)</b>		
		<b>TOTAL OPERATING INCOME</b>	<b>(180,100)</b>	<b>(108,037)</b>	<b>(100,319)</b>	<b>7,718</b>		
		<b>TOTAL CAPITAL INCOME</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
		<b>TOTAL CAPITAL EXPENDITURE</b>	<b>200,000</b>	<b>0</b>	<b>0</b>	<b>0</b>		

**Schedule 10 Community Amenities**

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Comment
<b>Sanitation - Household Refuse</b>								
<b>Operating Expense</b>								
10	10100	ABC Costs- Household Refuse	24,000	12,000	8,249	(3,751)	(31)%	
10	10103	Domestic Refuse Collection	13,000	6,498	7,367	869	13%	
10	10105	Refuse Collection Public Bins	10,000	4,831	7,245	2,414	50%	
10	10106	Refuse Maintenance	26,469	8,615	10,278	1,663	19%	
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%	
			<b>79,469</b>	<b>37,444</b>	<b>40,320</b>	<b>2,876</b>		
<b>Operating Income</b>								
10	10120	Income Relating to Sanitation - Househo	(14,000)	(14,000)	(13,624)	376	(3)%	
10	10122	Drum-Muster	0	0	0	0		
			<b>(14,000)</b>	<b>(14,000)</b>	<b>(13,624)</b>	<b>376</b>		
<b>Other Community Amenities</b>								
<b>Operating Expense</b>								
10	10704	Maintenance - Public Conveniences	9,000	5,243	4,525	(718)	(14)%	
10	10706	Maintenance - Grave Digging	11,000	6,038	4,214	(1,824)	(30)%	
10	10799	Depreciation - Community Services	19,400	11,312	8,090	(3,222)	(28)%	
			<b>39,400</b>	<b>22,593</b>	<b>16,829</b>	<b>(5,764)</b>		
<b>Operating Income</b>								
10	10701	Income Relating to Other Community Ar	0	0	0	0		
10	10708	Cemetery Fees	(1,000)	(1,000)	(1,929)	(929)	93%	
			<b>(1,000)</b>	<b>(1,000)</b>	<b>(1,929)</b>	<b>(929)</b>		
<b>Capital Expenditure</b>								
10	10702	Purchase Land & Buildings - Niche Wall (	15,000	0	0	0		
			<b>15,000</b>	<b>0</b>	<b>0</b>	<b>0</b>		
		<b>TOTAL OPERATING EXPENDITURE</b>	<b>118,869</b>	<b>60,037</b>	<b>57,149</b>	<b>(2,888)</b>		
		<b>TOTAL OPERATING INCOME</b>	<b>(1,000)</b>	<b>(1,000)</b>	<b>(1,929)</b>	<b>(929)</b>		
		<b>TOTAL CAPITAL EXPENDITURE</b>	<b>15,000</b>	<b>0</b>	<b>0</b>	<b>0</b>		



### Schedule 11 Recreation & Culture

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Comment
<b>Public Halls &amp; Civic Centres</b>								
<b>Operating Expense</b>								
11	11100	ABC Costs- Public Halls & Civic Centres	80,200	36,415	27,246	(9,169)	(25)%	
11	11104	Maintenance - Public Halls	19,750	11,501	9,579	(1,922)	(17)%	
11	11105	Maintenance - Complex/ Gym	38,000	22,155	19,643	(2,512)	(11)%	
11	11106	Maintenance - Wanderers Stadium	22,700	16,223	18,826	2,603	16%	
11	11107	MOU Westonia Progress Payment	30,000	30,000	53,240	23,240	77%	Missed Payment to Progress MOU Q2 21/22
11	11199	Depreciation - Public Halls	67,500	34,108	28,341	(5,767)	(17)%	
			<b>258,150</b>	<b>150,402</b>	<b>156,874</b>	<b>6,472</b>		
<b>Operating Income</b>								
11	11110	Income Relating to Public Halls & Civic C	(200)	(100)	(100)	0	0%	
11	11111	Income Edna May MOU 33%	(17,500)	(17,125)	(18,533)	(1,408)	8%	
11	11112	Income Charges Stadium	(700)	0	0	0		
11	11114	Income Edna May MOU WPA 67%	(30,000)	(30,000)	(37,622)	(7,622)	25%	
			<b>(48,400)</b>	<b>(47,225)</b>	<b>(56,256)</b>	<b>(9,031)</b>		
<b>Capital Expense</b>								
11	11102	Purchase Land & Buildings - Sun Deck	40,000	0	0	0		
11	11103	Purchase Furniture & Equipment -Gener	12,500	0	0	0		
			<b>52,500</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Swimming Pool</b>								
<b>Operating Expense</b>								
11	11207	Maintenance Westonia Swimming Pool	31,000	31,000	38,601	7,601	25%	
11	11208	Chlorine Expenses	2,000	2,000	3,534	1,534	77%	
11	11209	Management Contract Charges	75,000	38,000	37,774	(226)	(1)%	
11	11210	Water Charges	7,000	0	0	0		
11	11299	Depreciaton - Swimming Pool	44,700	4,250	2,935	(1,315)	(31)%	
			<b>159,700</b>	<b>75,250</b>	<b>82,843</b>	<b>7,593</b>		
<b>Capital Expense</b>								
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		
			<b>1,350,000</b>	<b>3,000</b>	<b>3,000</b>	<b>0</b>		
<b>Other Recreation &amp; Sport</b>								
<b>Operating Expense</b>								
11	11307	Maintenance - Playground, Tennis & Bo	289,559	98,200	90,635	(7,565)	(8)%	
11	11308	Maintenance - Recreation Oval	21,809	21,809	28,480	6,671	31%	
11	11399	Depreciation - Other Rec & Sport	35,800	33,175	33,421	246	1%	
			<b>347,168</b>	<b>153,184</b>	<b>152,536</b>	<b>(648)</b>		
<b>Operating Income</b>								
11	11302	Marquee Hire Charges	(100)	(100)	(100)	0	0%	
			<b>(100)</b>	<b>(100)</b>	<b>(100)</b>	<b>0</b>		
<b>Capital Income</b>								
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)%	
			<b>(1,095,500)</b>	<b>(803,000)</b>	<b>(803,279)</b>	<b>(279)</b>		
<b>Capital Expense</b>								
11	11303	Purchase Land & Buildings - Bowling Gre	0	0	0	0		
11	11304	Purchase Furniture & Equipment - Othe	0	0	0	0		
11	11309	Bowling Green Redevelopment - CAPITA	180,000	180,000	209,710	29,710	17%	Overspend On Bowling Green Redevelopment project
			<b>180,000</b>	<b>180,000</b>	<b>209,710</b>	<b>29,710</b>		
<b>Television and Rebroadcasting</b>								
<b>Operating Expense</b>								
11	11401	Maintenance - Television and Rebroadc	1,000	750	934	184	25%	
11	11499	Depreciation - TV & Radio	5,500	3,206	2,279	(927)	(29)%	
			<b>6,500</b>	<b>3,956</b>	<b>3,213</b>	<b>(743)</b>		
<b>Capital Expense</b>								
11	11404	Purchase Furniture & Equipment - Telev	0	0	0	0		
			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		

**Schedule 11 Recreation & Culture**

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Comment
<b>Other Recreation &amp; Sport</b>								
<b>Operating Expense</b>								
11	11504	Library Salaries	19,500	11,368	11,788	420	4%	
11	11505	Library Expenses	3,500	2,528	1,943	(585)	(23)%	
			<b>23,000</b>	<b>13,896</b>	<b>13,730</b>	<b>(166)</b>		
<b>Operating Income</b>								
11	11501	Income Relating to Libraries	0	0	0	0		
11	11502	Fines & Penalties Charged	0	0	0	0		
			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Capital Expense</b>								
11	11503	Purchase Furniture & Equipment - Librai	0	0	0	0		
			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Other Culture</b>								
<b>Operating Expense</b>								
11	11605	Nature Reserve Management	20,000	5,664	694	(4,970)	(88)%	
11	11606	Maintenance Walgoolan Gazebo	600	302	591	289	96%	
			<b>20,600</b>	<b>5,966</b>	<b>1,285</b>	<b>(4,681)</b>		
<b>Operating Income</b>								
11	11602	Income Charges History Books	(200)	(100)	(100)	0	0%	
11	11604	Ramelius Common Management - Incor	0	0	0	0		
			<b>(200)</b>	<b>(100)</b>	<b>(100)</b>	<b>0</b>		
<b>Capital Expense</b>								
11	11603	Purchase Furniture & Equipment - PlayG	5,000	2,250	1,000	(1,250)	(55.6)%	
11	11609	Projector Upgrades- Old Hall Movie The	0	0	12,047	12,047		
			<b>5,000</b>	<b>2,250</b>	<b>13,047</b>	<b>10,797</b>		
<b>TOTAL OPERATING EXPENDITURE</b>			<b>815,118</b>	<b>402,654</b>	<b>410,482</b>	<b>7,828</b>		
<b>TOTAL OPERATING INCOME</b>			<b>(48,600)</b>	<b>(47,325)</b>	<b>(56,356)</b>	<b>(9,031)</b>		
<b>TOTAL CAPITAL INCOME</b>			<b>(1,095,500)</b>	<b>(803,000)</b>	<b>(803,279)</b>	<b>(279)</b>		
<b>TOTAL CAPITAL EXPENDITURE</b>			<b>1,587,500</b>	<b>185,250</b>	<b>225,757</b>	<b>40,507</b>		

**Schedule 12 Transport**

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Comment
<b>Streets Roads Bridges &amp; Depot Construction</b>								
<b>Capital Expense</b>								
12	12101	Roads Construction Council	1,129,500	564,750	212,568	(352,182)	(62)%	Timing - Capital Works Program starting
12	12103	MRWA Project Construction	609,500	304,750	72,952	(231,798)	(76)%	Timing - Capital Works Program starting
12	12104	Roads to Recovery Construction	325,000	325,000	422,720	97,720	30%	Timing - Capital Works Program starting
12	12108	Footpath Construction	50,000	25,000	2,613	(22,387)	(90)%	Timing - Capital Works Program starting
			<b>2,114,000</b>	<b>1,219,500</b>	<b>710,854</b>	<b>(508,646)</b>		
<b>Streets Roads Bridges &amp; Depot Maintenance</b>								
<b>Operating Expense</b>								
12	12202	Power - Street Lighting	8,500	4,148	2,989	(1,159)	(28)%	
12	12203	Maintenance - GRM	674,504	376,097	333,675	(42,422)	(11)%	
12	12204	Maintenance - Depot	19,500	19,500	39,599	20,099	103%	Supply & instal new 50lt Rheem to ablution block
12	12205	Maintenance - Footpaths	500	0	0	0		
12	12206	Traffic Signs Maintenance	17,000	9,899	12,959	3,060	31%	
12	12208	Townsite Beautification	35,000	35,000	90,494	55,494	159%	Townsite Works
12	12219	RRG Expenses	0	0	0	0		
12	12299	Depreciation - Street, Roads, Bridges	1,017,200	436,865	440,171	3,306	1%	
			<b>1,772,204</b>	<b>881,509</b>	<b>919,887</b>	<b>38,378</b>		
<b>Operating Income</b>								
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)	(155,500)	(155,460)	40	(0)%	
12	12216	Grant - Roads to Recovery	(325,000)	(185,500)	(186,000)	(500)	0%	
			<b>(886,500)</b>	<b>(496,000)</b>	<b>(499,950)</b>	<b>(3,950)</b>		
<b>Capital Expense</b>								
12	12218	Electric Car Charging Station - CAPITAL	50,000	0	44,273	44,273		
12	12220	L&B Depot Shed	15,000	0	0	0		
			<b>65,000</b>	<b>0</b>	<b>44,273</b>	<b>44,273</b>		
<b>Road Plant Purchase</b>								
<b>Operating Expense</b>								
12	12359	Loss on Sale of Asset	362,000	0	0	0		
			<b>362,000</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Operating Income</b>								
12	12398	Profit on Sale of Asset	0	0	0	0		
			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Road Plant Purchase</b>								
<b>Capital Expense</b>								
12	12308	Prime Movers - CAPITAL	452,000	452,000	450,942	(1,058)	(0)%	
12	14213	Construction Supervisor Vehicle - CAPITAL	60,000	0	0	0		
12	12305	Side Tipper & Dolly - CAPITAL	0	0	0	0		
			<b>512,000</b>	<b>452,000</b>	<b>450,942</b>	<b>(1,058)</b>		
<b>Aerodromes</b>								
<b>Operating Expense</b>								
12	12604	Airport Maintenance	5,300	2,918	1,975	(943)	(32)%	
			<b>5,300</b>	<b>2,918</b>	<b>1,975</b>	<b>(943)</b>		
<b>Operating Income</b>								
12	12601	Income Relating to Aerodromes	(100)	0	0	0		
			<b>(100)</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Capital Expense</b>								
12	12605	Airport Land - CAPITAL	0	0	0	0		
			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
		<b>TOTAL OPERATING EXPENDITURE</b>	<b>2,139,504</b>	<b>884,427</b>	<b>921,861</b>	<b>37,434</b>		
		<b>TOTAL OPERATING INCOME</b>	<b>(886,600)</b>	<b>(496,000)</b>	<b>(499,950)</b>	<b>(3,950)</b>		
		<b>TOTAL CAPITAL EXPENDITURE</b>	<b>2,691,000</b>	<b>1,671,500</b>	<b>1,206,069</b>	<b>(465,431)</b>		

**Schedule 13 Economic Services**

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Comment
<b>Rural Services</b>								
<b>Operating Expense</b>								
13	13100	ABC Costs- Rural Services	0	0	2,293	2,293		
13	13119	Project TBA	0	0	16,643	16,643		State NRM Program- recoup of unspent funds
13	13123	NRM Contract	5,000	2,496	1,088	(1,409)	(56)%	
13	13125	Noxious Weed Control	2,000	0	0	0		
13	13126	Wild Dog Contribution	0	0	0	0		
			<b>7,000</b>	<b>2,496</b>	<b>20,024</b>	<b>17,528</b>		
<b>Operating Income</b>								
13	13105	Govt. Grant Funding	0	0	0	0		
			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Tourism &amp; Area Promotion</b>								
<b>Operating Expense</b>								
13	13200	Admin Allocations Tourism & Area Prom	48,000	26,000	16,548	(9,452)	(36)%	
13	13210	Area Promotion	8,000	2,100	1,940	(160)	(8)%	
13	13211	SUBS- CW Visitor Centre	4,500	0	0	0		
13	13212	SUBS- Newtravel	6,400	5,800	5,818	18	0%	
13	13213	Maintenance Caravan Park	60,250	60,250	63,404	3,154	5%	
13	13214	Information Bay- Carrabin	11,050	536	765	229	43%	
13	13215	Old Club Hotel Museum -Maintenance	26,100	17,211	13,291	(3,920)	(23)%	
13	13299	Depreciation - Tourism & Area Promotio	33,000	19,750	16,162	(3,588)	(18)%	
			<b>197,300</b>	<b>131,647</b>	<b>117,927</b>	<b>(13,720)</b>		
<b>Operating Income</b>								
13	13201	Income Relating to Tourism & Area Pron	0	0	0	0		
13	13202	Caravan Site Charges	(45,000)	(32,250)	(28,310)	3,940	(12)%	
13	13203	Tent Site Charges	(300)	(300)	(491)	(191)	64%	
13	13204	Souvenir Sales	(200)	(200)	(319)	(119)	60%	
13	13221	Income - Old Club Hotel Museum Entry	0	0	(4,386)	(4,386)		
			<b>(45,500)</b>	<b>(32,750)</b>	<b>(33,506)</b>	<b>(756)</b>		
<b>Capital Expense</b>								
13	13217	Caravan Park - CAPITAL	0	0	0	0		
			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Building Control</b>								
<b>Operating Expense</b>								
13	13301	Contract EH Services	9,000	3,375	3,445	70	2%	
			<b>9,000</b>	<b>3,375</b>	<b>3,445</b>	<b>70</b>		
<b>Operating Income</b>								
13	13303	Building Permit Charges	(2,000)	0	1,447	1,447		
13	13304	Demolition Charges	(100)	0	0	0		
13	13305	Commission BRB	(200)	0	0	0		
13	13307	Planning Fee	0	0	0	0		
			<b>(2,300)</b>	<b>0</b>	<b>1,447</b>	<b>1,447</b>		
<b>Community Development (CRC)</b>								
<b>Operating Expense</b>								
13	13400	ABC Costs - Community Development	64,000	29,998	22,397	(7,601)	(25)%	
13	13401	Programs / Activities	20,000	6,000	1,342	(4,658)	(78)%	
13	13402	Workers Compensation Premiums	10,000	0	0	0		
13	13403	Superannuation	17,000	8,912	7,439	(1,473)	(17)%	
13	13404	Salaries	95,000	65,328	65,722	394	1%	
13	13405	Community Events	40,000	40,000	46,717	6,717	17%	
13	13406	Grant Generated Expenditure	0	0	0	0		
13	13610	Building Maintenance	23,500	12,185	11,693	(492)	(4)%	
			<b>269,500</b>	<b>162,423</b>	<b>155,309</b>	<b>(7,114)</b>		
<b>Operating Income</b>								
13	13410	Grant Funding Opportunities	(40,000)	(22,331)	(13,182)	9,149	(41)%	
13	13412	Income Relating to Westonia CRC Opera	0	0	2,695	2,695		
13	13413	Events Income	0	0	(41,164)	(41,164)		Material Variance - Event income not Budgeted for
13	13411	DPIRD Grants Funding (CRC)	(107,200)	(53,600)	(52,524)	1,076	(2)%	
			<b>(147,200)</b>	<b>(75,931)</b>	<b>(104,174)</b>	<b>(28,243)</b>		
<b>Plant Nursery</b>								
<b>Operating Expense</b>								
13	13502	Nursery Operating Costs	1,800	175	161	(14)	(8)%	
			<b>1,800</b>	<b>175</b>	<b>161</b>	<b>(14)</b>		
<b>Operating Income</b>								
13	13505	Tree Planter Hire	0	0	0	0		
			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		

**Schedule 13 Economic Services**

Prog	COA	Description	Original			Var. \$	Var. %	Comment
			Budget	YTD Budget	YTD Actual			
<b>Other Economic Services</b>								
<b>Operating Expense</b>								
13	13600	ABC Costs to Other Economic Services	8,000	7,000	7,538	538	8%	
13	13611	Water Supply Standpipes	404,500	145,576	145,850	274	0%	
13	13613	Ramelius ResourceLease - Industrial She	0	0	183	183		
13	13614	St Lukes Church	0	0	52	52		
13	13615	CO-OP Bus -Expense	150,000	0	0	0		
13	13699	Depreciation- Other Economic Services	70,500	37,667	29,617	(8,050)	(21)%	
			<b>633,000</b>	<b>190,243</b>	<b>183,240</b>	<b>(7,003)</b>		
<b>Other Economic Services</b>								
<b>Operating Income</b>								
13	13602	Community Bus Hire Charges	(1,000)	(1,000)	(3,231)	(2,231)	223%	Bus Hire Charges
13	13603	Ramelius Resource Lease - Industrial She	(19,500)	(14,025)	(10,264)	3,761	(27)%	
13	13604	Police Licensing Commissions	(5,000)	(5,000)	(6,479)	(1,479)	30%	
13	13609	Standpipe Water Charges - per kL	(380,000)	(80,996)	(74,006)	6,990	(9)%	
13	13618	Reimbursements General	(200)	(20)	(18)	2	(9)%	
			<b>(405,700)</b>	<b>(101,041)</b>	<b>(93,998)</b>	<b>7,043</b>		
<b>Capital Expense</b>								
13	13606	Land & Buildings - Wolfram Street Shed	0	0	103	103		
			<b>0</b>	<b>0</b>	<b>103</b>	<b>103</b>		
<b>TOTAL OPERATING EXPENDITURE</b>			<b>1,117,600</b>	<b>490,359</b>	<b>480,106</b>	<b>(10,253)</b>		
<b>TOTAL OPERATING INCOME</b>			<b>(600,700)</b>	<b>(209,722)</b>	<b>(230,231)</b>	<b>(20,509)</b>		
<b>TOTAL CAPITAL EXPENDITURE</b>			<b>0</b>	<b>0</b>	<b>103</b>	<b>103</b>		

**Schedule 14 Other Property & Services**

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Comment
<b>Private Works</b>								
<b>Operating Expense</b>								
14	14102	Private Works	25,000	17,073	23,165	6,092	36%	
			<b>25,000</b>	<b>17,073</b>	<b>23,165</b>	<b>6,092</b>		
<b>Operating Income</b>								
14	14100	Private Works Income	(25,000)	(25,000)	(46,331)	(21,331)	85%	Private works income - New House/Shed Pads
			<b>(25,000)</b>	<b>(25,000)</b>	<b>(46,331)</b>	<b>(21,331)</b>		
<b>Public Works Overheads</b>								
<b>Operating Expense</b>								
14	14200	Administration Allocations to PWOH	266,300	123,937	93,655	(30,282)	(24)%	
14	14202	Sick Leave Expense	19,000	19,000	30,827	11,827	62%	
14	14203	Annual & Long Service Leave Expense	100,000	41,331	65,787	24,456	59%	
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)	(471,376)	(481,906)	(10,530)	2%	
14	14208	OSH Expenses	4,500	100	644	544	544%	
14	14211	Unallocated Wages	0	0	0	0		
14	14214	Eng. & Technical Support	10,000	10,000	9,380	(620)	(6)%	
								St John Training All Outside Staff & Lifesaving Training Scott Huggett
14	14215	Staff Training	8,000	8,000	26,718	18,718	234%	
14	14216	Insurance on Works	17,000	15,149	15,106	(43)	(0)%	
14	14217	Supervision Costs	20,000	11,662	13,790	2,128	18%	
14	14218	Service Pay	6,400	3,431	3,460	29	1%	
14	14219	Superannuation Cost	100,000	61,331	66,726	5,395	9%	
14	14220	Allowances & Other Costs	30,000	18,500	23,852	5,352	29%	
14	14221	Fringe Benefits Tax - Works	8,000	3,200	3,477	277	9%	
			<b>(1,000)</b>	<b>(148,735)</b>	<b>(118,307)</b>	<b>30,428</b>		
<b>Operating Income</b>								
14	14201	Income Relating to Public Works Overhe	(7,000)	(4,081)	(3,625)	456	(11)%	
			<b>(7,000)</b>	<b>(4,081)</b>	<b>(3,625)</b>	<b>456</b>		
<b>Plant Operation Costs</b>								
<b>Operating Expense</b>								
14	14302	Insurance - Plant	17,000	12,500	12,510	10	0%	
14	14303	Fuel & Oils	200,000	99,662	137,166	37,504	38%	
14	14304	Tyres and Tubes	20,000	8,462	7,352	(1,110)	(13)%	
14	14305	Parts & Repairs	125,000	64,919	76,517	11,598	18%	
14	14306	Internal Repair Wages	29,734	16,339	21,120	4,781	29%	
14	14307	Licences - Plant	8,000	8,000	7,527	(473)	(6)%	
14	14308	Depreciation - Plant	356,500	96,956	65,765	(31,191)	(32)%	
14	14309	Plant Operation Costs Allocated to Work	(801,234)	(334,097)	(256,381)	77,716	(23)%	
14	14310	Blades & Tynes	15,000	0	0	0		
14	14311	Consumable Items	20,000	9,996	9,169	(827)	(8)%	
14	14312	Expendable Tools	10,000	3,500	3,813	313	9%	
			<b>0</b>	<b>(13,763)</b>	<b>84,557</b>	<b>98,320</b>		
<b>Stock Fuels &amp; Oils</b>								
<b>Operating Expense</b>								
14	14402	Purchase of Stock Materials	0	0	18,613	18,613		
			<b>0</b>	<b>0</b>	<b>18,613</b>	<b>18,613</b>		
<b>Operating Income</b>								
14	14404	Diesel Fuel Rebate	(30,000)	(20,500)	(24,900)	(4,400)	21%	
14	14405	Sale of Stock	(500)	0	0	0		
14	14406	Sale of Fuel and Scrap	(2,000)	0	513	513		
			<b>(32,500)</b>	<b>(20,500)</b>	<b>(24,387)</b>	<b>(3,887)</b>		
<b>Administration</b>								
<b>Operating Expense</b>								
14	14500	Expenses relating to Administration	522,000	250,369	233,637	(16,732)	(7)%	
14	14501	Administration Office Maintenance	64,200	37,436	41,948	4,512	12%	
14	14502	Workers Compensation Premiums- Adm	28,000	28,000	26,758	(1,242)	(4)%	
14	14503	Office Equipment Maintenance - Admin	8,500	4,248	1,731	(2,517)	(59)%	
14	14504	Telecommunications - Admin	0	0	350	350		
14	14505	Travel & Accommodation - Admin	2,000	0	508	508		

**Schedule 14 Other Property & Services**

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Comment
<b>Administration</b>								
<b>Operating Expense - Continued</b>								
14	14506	Legal Expenses Administration	5,000	0	0	0		
14	14507	Training Expenses - Admin	7,500	5,000	4,309	(691)	(14)%	
14	14508	Printing & Stationery - Admin	6,000	6,000	9,193	3,193	53%	
14	14509	Fringe Benefits Tax - Admin	17,000	8,500	8,115	(385)	(5)%	
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)	(336,001)	(274,958)	61,043	(18)%	
14	14517	Postage & Freight	1,500	875	598	(277)	(32)%	
14	14521	IT/Accounting Programs	35,000	35,000	29,529	(5,471)	(16)%	
14	14522	Advertising	3,000	0	0	0		
14	14559	Admin Loss on Sale	0	0	0	0		
14	14599	Depreciation - Admin	37,000	21,581	15,242	(6,339)	(29)%	
			<b>0</b>	<b>62,508</b>	<b>98,253</b>	<b>35,745</b>		
<b>Operating Income</b>								
14	14525	Admin - Reimbursement	(1,000)	(1,000)	(8,647)	(7,647)	765%	DTWD Traineeship Assistance
14	14512	Admin Re-Allocations	0	0	(5,000)	(5,000)		
14	14598	Profit on Sale of Asset - Admin	0	0	0	0		
			<b>(1,000)</b>	<b>(1,000)</b>	<b>(13,647)</b>	<b>(12,647)</b>		
<b>Capital Expense</b>								
14	14514	Purchase Furniture & Equipment Admin	20,000	10,000	7,410	(2,590)	(26)%	
14	14520	CEO Vehicle - CAPITAL	100,000	0	0	0		
14	14523	Administration Vehicle - CAPITAL	75,000	0	0	0		
			<b>195,000</b>	<b>10,000</b>	<b>7,410</b>	<b>(2,590)</b>		
<b>Operating Expense</b>								
14	14602	Gross Salaries & Wages	1,500,000	851,500	846,827	(4,673)	(1)%	
14	14603	Less Sal & Wages Alloc to Works	(1,500,000)	(851,500)	(846,827)	4,673	(1)%	
			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Unclassified</b>								
<b>Operating Income</b>								
14	14701	Income Relating to Unclassified	(15,000)	(5,000)	(15,660)	(10,660)	213%	
14	14705	Ramelius Resources Haulage Operation	(410,000)	(188,165)	(189,293)	(1,128)	1%	
			<b>(425,000)</b>	<b>(193,165)</b>	<b>(204,953)</b>	<b>286,612</b>		
<b>Unclassified</b>								
<b>Capital Expense</b>								
14	14704	Land Development	50,000	24,200	76,785	52,585	217%	
			<b>50,000</b>	<b>24,200</b>	<b>76,785</b>	<b>52,585</b>		
<b>Capital Income</b>								
14	14799	Proceeds on Sale of Assets	0	0	0	0		
			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
		<b>TOTAL OPERATING EXPENDITURE</b>	<b>24,000</b>	<b>(82,917)</b>	<b>106,281</b>	<b>189,198</b>		
		<b>TOTAL OPERATING INCOME</b>	<b>(490,500)</b>	<b>(243,746)</b>	<b>(292,942)</b>	<b>249,204</b>		
		<b>TOTAL CAPITAL EXPENDITURE</b>	<b>245,000</b>	<b>34,200</b>	<b>84,195</b>	<b>49,995</b>		
		<b>TOTAL CAPITAL INCOME</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		

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

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SHIRE OF WESTONIA  
 SUPPLEMENTARY INFORMATION  
 FOR THE PERIOD ENDED 31 JANUARY 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	1,860,755	0	1,860,755	0	BankWest	Variable	Cheque Acc.
RESERVE FUND	Cash and cash equivalents	0	4,230,156	4,230,156	0	BankWest	Variable	Term Deposit
TRUST FUND CASH AT BANK	Cash and cash equivalents	0	0	0	41,033	BankWest	Variable	Cheque Acc.
<b>Total</b>		<b>1,861,625</b>	<b>4,230,156</b>	<b>6,091,780</b>	<b>41,033</b>			
<b>Comprising</b>								
Cash and cash equivalents		1,861,625	4,230,156	6,091,780	41,033			
		<b>1,861,625</b>	<b>4,230,156</b>	<b>6,091,780</b>	<b>41,033</b>			

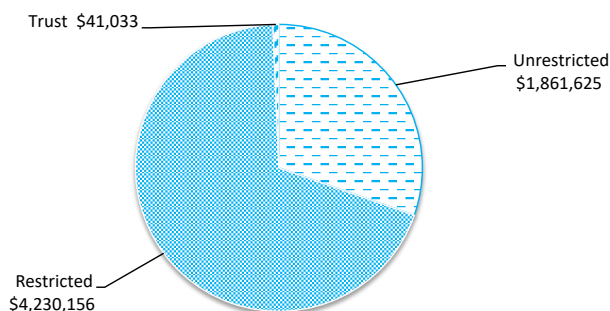
KEY INFORMATION

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

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

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

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



Corporate MasterCard	Transaction Summary	Total Amount \$	Institution	Interest Rate	Period End Date
<b>Card # **** *693</b>					
Price, Arthur W	Microsoft 365 Business Std Recurring - November 2023	50.00	Bankwest	17.99%	31-Jan-24
	Active8me internet service	434.15			
	Microsoft 365 Business Std Recurring - November 2023	39.04			
	1049449 Managed Endpoint & Subscriptions Recurring	128.70			
	Microsoft 365 Business Std Recurring - November 2023	264.99			
	1049451 Cloud Anti Spam Recurring September 2023	371.80			
	Starlink - CEO Internet	139.00			
	Merredin Super IGA	78.50			
	Merredin Super IGA	97.75			
	Mega Office Supplies	236.94			
	Go Mad	48.00			
	Reece	1136.78			
		<b>3025.65</b>			
<b>Card # **** *035</b>					
Geier, Jasmine L		0.00	Bankwest	17.99%	31-Jan-24
		<b>3025.65</b>			

**SHIRE OF WESTONIA  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 JANUARY 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
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by Council</b>										
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
	<b>4,397,555</b>	<b>110,500</b>	<b>0</b>	<b>(1,260,000)</b>	<b>3,248,055</b>	<b>4,397,555</b>	<b>92,601</b>	<b>0</b>	<b>#####</b>	<b>4,230,156</b>

## 5 CAPITAL ACQUISITIONS

	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
<b>Capital acquisitions</b>				
Buildings - specialised	2,075,000	183,000	256,983	73,983
Furniture and equipment	37,500	12,250	20,560	8,310
Plant and equipment	687,000	452,000	450,942	(1,058)
<b>Acquisition of property, plant and equipment</b>	<b>2,799,500</b>	<b>647,250</b>	<b>728,485</b>	<b>81,235</b>
Infrastructure - roads	1,994,000	1,163,148	708,240	(454,908)
Infrastructure-footpaths	120,000	70,000	2,613	(67,387)
<b>Acquisition of infrastructure</b>	<b>2,114,000</b>	<b>1,233,148</b>	<b>710,854</b>	<b>(359,825)</b>
<b>Total capital acquisitions</b>	<b>4,913,500</b>	<b>1,880,398</b>	<b>1,439,338</b>	<b>(278,590)</b>
<b>Capital Acquisitions Funded By:</b>				
Capital grants and contributions	931,500	341,000	341,460	460
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	2,722,000	1,539,398	2,040,798	501,400
<b>Capital funding total</b>	<b>4,913,500</b>	<b>1,880,398</b>	<b>2,642,258</b>	<b>761,860</b>

### 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.

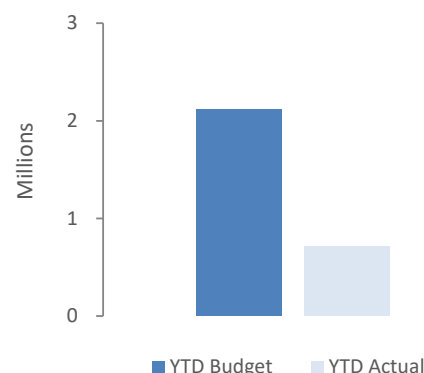
#### Initial recognition and measurement for assets held at cost

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.

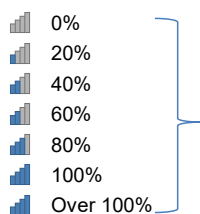
Payments for Capital Acquisitions



5 CAPITAL ACQUISITIONS - DETAILED

Capital expenditure total

Level of completion indicators



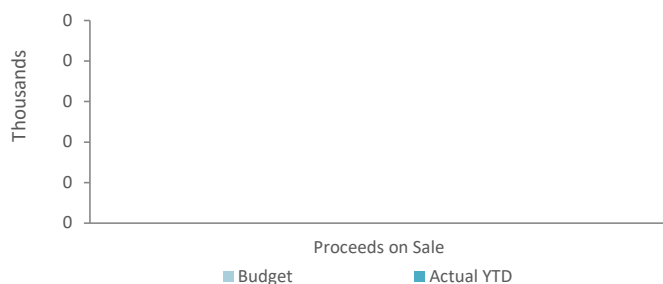
Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

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	
		\$	\$	\$	\$	
<b>Building</b>						
	07702	Purchase Buildings - Medical Centre Upgrades	25,000	0	0	0
	08104	Purchase Land & Buildings- Seniors civic Centre	200,000	0	0	0
	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	40,000	0	0	0
	11204	Purchase Land & Buildings -Kiosk/Ablution Redevelopmen	1,350,000	3,000	3,000	0
	11309	Bowling Green Redevelopment - CAPITAL	180,000	180,000	209,710	-29709.81
	12218	Electric Car Charging Station - CAPITAL	50,000	0	44,273	-44272.96
	12220	L&B Depot Shed	15,000	0	0	0
		<b>2,075,000</b>	<b>183,000</b>	<b>256,983</b>		
<b>Furniture &amp; Equipment</b>						
	11103	Purchase Furniture & Equipment -Generator Complex	12,500	0	0	0
	11603	Purchase Furniture & Equipment - Playground Fencing	5,000	2,250	1,000	1250
	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	10,000	7,410	2590
		<b>37,500</b>	<b>12,250</b>	<b>20,560</b>		
<b>Plant &amp; Equipment</b>						
	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	100,000	0	0	0
	14523	Administration Vehicle - CAPITAL	75,000	0	0	0
		<b>687,000</b>	<b>452,000</b>	<b>450,942</b>		
<b>Infrastructure-roads</b>						
	C0010	Begley Road (No 0010)	44,500	25,956	0	25956
	C0018	George Road (No 0015)	89,000	51,919	0	51919
	C0092	Leeman Road (No 0092)	80,500	46,956	0	46956
	C0011	Maxfield Road (No 0011)	103,000	60,081	0	60081
	C0025	Rabbit Proof Fence Road (No 0025)	87,500	51,037	46,874	4163.12
	C0025N	Rabbit Proof Fence Road North (No 0025)	150,000	87,500	0	87500
	C0069	Wahlsten Road (No 0069)	79,500	46,375	0	46375
	C0021	Warrachuppin Nth Road (No 0021)	76,500	44,625	1,860	42764.88
	C0015	Echo Valley Gravel Resheet	149,500	87,206	63,750	23456.19
	C0030	Maisefield Gravel Resheet	130,000	75,831	77,181	-1349.92
	C0078	Geelakin Road (No 0078)	52,000	30,331	22,904	7427.34
	C0013	McPharlin Road (No 0013)	87,500	51,037	0	51037
MRWA Project Construction						0
	RRG84C	Warralakin Road Reconstruction	609,500	355,544	72,952	282591.54
Roads to Recovery Construction						0
	R2R04	Walgoolan South Road (No 0005)	69,000	40,250	0	40250
	R2R80	DellaBosca Road (No 0080)	186,000	108,500	422,720	-314219.59
		<b>1,994,000</b>	<b>1,163,148</b>	<b>708,240</b>		
<b>Infrastructure-footpaths</b>						
	FP0061	Wolfram Street Footpaths	50,000	29,169	2,613	26555.59
	R2R60	Cement Street Footpaths	70,000	40,831	0	40831
		<b>4,913,500</b>	<b>1,880,398</b>	<b>1,439,338</b>		<b>508,446</b>

6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
<b>Plant and equipment</b>									
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)	0	0	0	0
545	Toyota Prado -02WT	85,000	0	0	(85,000)	0	0	0	0
		<b>362,000</b>	<b>0</b>	<b>0</b>	<b>(362,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



7 OTHER CURRENT ASSETS

Other current assets	Opening Balance 1 July 2023	Asset Increase	Asset Reduction	Closing Balance 31 January 2024
	\$	\$	\$	\$
<b>Inventory</b>				
Fuel and materials	19,308	(25,623)	(19,308)	(25,623)
<b>Total other current assets</b>	<b>19,308</b>	<b>(25,623)</b>	<b>(19,308)</b>	<b>(25,623)</b>

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.

9 RATE REVENUE

General rate revenue

RATE TYPE	Rate in	Number of	Rateable	Rate	Budget	Total	Rate	Reassessed	Total
	\$/ (cents)	Properties	Value	Revenue	Reassessed Rate Revenue	Revenue	Revenue	Rate Revenue	Revenue
				\$	\$	\$	\$	\$	\$
<b>Gross rental value</b>									
GRV -Residential	0.0770	57	715,910	55,155	0	55,155	55,155	0	55,155
GRV- Mining	0.224171	2	1,305,800	292,722	0	292,722	292,722	0	292,722
<b>Unimproved value</b>									
UV - Rural/Pastoral	0.0123	124	64,709,013	794,303	0	794,303	796,623	1,327	797,950
UV - Mining	0.012275	5	171,482	2,105	0	2,105	2,105	0	2,105
<b>Sub-Total</b>		<b>188</b>	<b>66,902,205</b>	<b>1,144,285</b>	<b>0</b>	<b>1,144,285</b>	<b>1,146,606</b>	<b>1,327</b>	<b>1,147,932</b>
<b>Minimum payment</b>									
<b>Gross rental value</b>									
GRV -Residential	370	16	19,098	5,920	0	5,920	5,920	0	5,920
GRV- Mining	370	0	0	0	0	0	0	0	0
<b>Unimproved value</b>									
UV - Rural/Pastoral	370	18	160,387	6,660	0	6,660	6,660	0	6,660
UV - Mining	200	20	83,410	4,000	0	4,000	4,000	0	4,000
<b>Sub-total</b>		<b>54</b>	<b>262,895</b>	<b>16,580</b>	<b>0</b>	<b>16,580</b>	<b>16,580</b>	<b>0</b>	<b>16,580</b>
<b>Amount from general rates</b>						<b>1,160,865</b>			<b>1,164,512</b>
Ex-gratia rates						4,900			4,931
<b>Total general rates</b>						<b>1,165,765</b>			<b>1,169,443</b>

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 January 2024
		\$	\$	\$	\$	\$
<b>Employee Related Provisions</b>						
Provision for annual leave		144,593	0	0	0	144,593
Provision for long service leave		77,253	0	0	0	77,253
<b>Total Provisions</b>		221,846	0	0	0	221,846
<b>Total other current liabilities</b>		221,846	0	0	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.



11 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Grants, subsidies and contributions revenue			
	Adopted	YTD	Annual	YTD
	Budget	Budget	Budget	Revenue
	Revenue	Budget	Budget	Actual
	\$	\$	\$	\$
<b>Grants and subsidies</b>				
Grants Commission Grant Received - General	362,000	24,834	362,000	24,834
Grants Commission Grant Received- Roads	250,000	16,009	250,000	16,009
FESA Operating Grant	35,000	17,500	35,000	24,885
LRCIP - Round 3	361,000	311,000	361,000	310,690
Grant - MRWA Direct	155,000	155,000	155,000	158,490
	<b>1,163,000</b>	<b>524,343</b>	<b>1,163,000</b>	<b>534,908</b>
<b>Contributions</b>				
Edna May MOU Emergency Services	13,500	6,750	13,500	10,227
Reimbursement Rural Health West	9,500	6,000	9,500	1,891
WAPHA - Medical Centre Upgrades Income	25,000	25,000	25,000	25,000
WAPHA /Other Funding	45,000	0	45,000	0
Income School Facility/Main Building	26,000	18,162	26,000	20,682
Income Relating to Aged & Disabled - Senior Citizens	5,000	2,500	5,000	0
Income 55 Wolfram St -Ramelius Resources	500	287	500	0
Income Edna May MOU 33%	17,500	17,125	17,500	18,533
Income Edna May MOU WPA 67%	30,000	30,000	30,000	37,622
DFES Grant	12,500	0	12,500	0
Grant -Electric Car Charging Station	22,000	12,831	22,000	0
Grant Funding Opportunities	40,000	22,331	40,000	13,182
Other Economic Services	0	0	0	0
DPIRD Grants Funding (CRC)	107,200	53,600	107,200	52,524
	<b>353,700</b>	<b>194,586</b>	<b>353,700</b>	<b>179,661</b>
<b>TOTALS</b>	<b>1,516,700</b>	<b>718,929</b>	<b>1,516,700</b>	<b>714,569</b>

12 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grants, subsidies and contributions revenue		
	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$
<b>Capital grants and subsidies</b>			
LotteryWest /Menshed	200,000	0	0
Grant - MRWA Specific	406,500	155,500	155,460
Grant - Roads to Recovery	325,000	185,500	186,000
	<b>931,500</b>	<b>341,000</b>	<b>341,460</b>

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

<b>Description</b>	<b>Opening Balance 1 July 2023</b>	<b>Amount Received</b>	<b>Amount Paid</b>	<b>Closing Balance 31 Jan 2024</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
LGMA - Receipts	5,672	1,600	0	7,272
Westonia Historical Society	23,445	250	0	23,695
Cemetry Committee	16,920	0	(6,854)	10,066
	<b>46,037</b>	<b>1,850</b>	<b>(6,854)</b>	<b>41,033</b>

**9.1.6 GST RECONCILIATION REPORT – JANUARY 2024**

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

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**Purpose of the Report**

- Executive Decision  Legislative Requirement

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

**Background**

The Reconciled Balance of the GST Ledger to the General Ledger as reported as at January 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

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**OFFICER RECOMMENDATIONS**

That the GST Reconciliation totalling **(\$10,931.00)** for the period ending January 2024 adopted.

# Attachment 9.1.6

# Shire of Westonia



## **GST Reconciliation Report**

for period ending  
31 January 2024

**Shire of Westonia**  
**Business Activity Statement**  
**January 2024**

Total Sales and Purchases		\$
G1	Total Sales	- 108,487
G3	Other GST Free Sales	39,444
G4	Input Taxed	13,544
G10	Capital Purchases	86,154
G11	Non-Capital Purchases	174,812



Amounts you owe the ATO (Credits in ledger)		\$
1A/ G9	GST On Sales (GL Balance)	- 14,680
4	PAYG (GL 94660)	25,390
6A	FBT Instalment	-
7C	Fuel Tax credit over claim	-
<i>Total you owe the ATO</i>		<u>10,710</u>

PAYG		\$
W1	Total Salary Wages & Other	118,877
W2	Amount withheld from Payments at W1	25,390
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)	19,852
7D	Fuel Tax Credit	1,789
<i>Total the ATO owes you</i>		<u>21,641</u>

FBT		\$
F1	FBT Instalment Amount	-

Activity Statement Net Amount		\$
Amounts you owe the ATO (Credits in ledger)		10,710
Amounts the ATO owes you (Debits in ledger)		21,641
<b>Payment ( Red - Refund )</b>		<u><b>(10,931)</b></u>

Authorisation	
Prepared By:	
Date:	9/02/2024
Checked & Lodged By:	
Date:	9/02/2024

BAS Journal			
	Debit	Credit	Description
1405000 - GST Income (Liability)	-	14,680	BAS liability due to ATO
1406010 - PAYG Tax Gen	-	25,390	PAYG paid to ATO
1304000 - GST Expense (Asset)	-	19,852	BAS purchases claimed from ATO
1144040.114 - Fuel Tax Credit Gen	-	1,789	FTC
1145090.580 - Fringe Benefits Tax - Admin Gen	-	-	FBT
1142210.502 - Fringe Benefits Tax - Works Gen	-	-	FBT
1406020 - ATO Clearing Account	10,931	-	Due from/to ATO
			BAS-Rounding
	<u>21,641</u>	<u>21,641</u>	

## **9.2 COMMUNITY AND REGULATIONS**

Nil

### **9.3 WORKS AND SERVICES**

Nil



## 9.4 ENVIRONMENTAL HEALTH, PLANNING AND BUILDING SERVICES

### 9.4.1 PURCHASE OF VACANT RESIDENTIAL LOTS FROM DEVELOPMENT WA

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<b>Responsible Officer:</b>	Bill Price, CEO
<b>Author:</b>	Bill Price, CEO
<b>File Reference:</b>	ES1.7.1
<b>Disclosure of Interest:</b>	Nil
<b>Attachments:</b>	Nil
<b>Signature:</b>	<b>Officer</b> <span style="float: right;"><b>CEO</b></span>

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

- Executive Decision  Legislative Requirement

The purpose of this report is for Council to endorse the purchase of five (5) freehold vacant lots from Development WA for the purpose of having a land bank of residential lots for future development.

#### **Background**

As Council is aware we have been selling vacant land under a conditional land release arrangement to encourage development within the Westonia townsite.

Council's existing land bank is depleting quite quickly and there is a need to secure more freehold lots for future planning and development.

As per discussion at the December Council meeting, Council recently made application to the Department of Planning & Heritage and Development WA for consideration to purchase the following lots 146–150, 152-153, 234, 249-250, 258-262, 387 and 427, 17 in total which are all situated around the Old Primary School site for future residential purposes. This request is still being deliberated by the Department on several lots but we



have successfully purchased the following five (5) lots from Development WA for the purchase price of \$ 25,000.

#### **Comment**

It is recommended that Council secure strategic vacant land as a land bank for future development of the townsite determined and in the control of the Council, as dealing with government agencies is becoming more difficult and costs and red tape are likely to keep escalating on an ongoing basis.

The purchase of the strategic lots as listed will be a long-term fix for future anticipated development of the Westonia townsite.



#### **Statutory Environment**

Land Administration Act.



#### **Policy Implications**

Nil



#### **Strategic Implications**

Social – Plan & Develop residential and light industrial land.



#### **Financial Implications**

Council has not made allowance for the purchase of these lots, but we do have an allocation of \$ 165,000 for Council housing (which could be held over until next year) and funds in our Community Development Fund to cover these costs.



#### **Voting Requirements**

Simple Majority

Absolute Majority

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#### **OFFICER RECOMMENDATIONS**

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**That Council endorse the purchase of lots 166 Wolfram Street, 170 Jasper Street, 234 & 427 Diorite Street and 258 Quartz Street for future Residential purposes from Development WA for the sum of \$ 25,000 plus outgoings, utilising funds allocated to the Council housing budget.**

**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 21<sup>st</sup> March 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