SHIRE OF
WESTONIA
A vibrant community lifestyle

AGENDA

Ordinary Council Meeting

To be held in Council Chambers, Wolfram Street Westonia
Thursday 31st October 2024
Commencing 3.30pm

Dear Councillors,
The next Ordinary Meeting of the Council of the Shire of Westonia will be held on 31st October 2024 the Council Chambers, Wolfram Street, Westonia.

Lunch – 1.00pm

Concept Meeting – 1.30pm – 3.00pm

Afternoon Tea – 3.00 pm –3.30 pm

Council Meeting – 3.30 pm

BILL PRICE
CHIEF EXECUTIVE OFFICER
24 October 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 PLAN

SNAPSHOT

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	*Shire President*
Cr RA Della Bosca	*Deputy Shire President*
Cr DL Geier	
Cr WJ Huxtable	
Cr A Faithfull	
Cr DL Simmonds	

Staff:

Mr.AW Price	*Chief Executive Officer*
Mrs JL Geier	*Deputy Chief Executive Officer*

Members of the Public:

Apologies:

Approved Leave of Absence:
NIL

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

NIL

4. APPLICATIONS FOR LEAVE OF ABSENCE

NIL

5. CONFIRMATION OF PREVIOUS MINUTES

OFFICER RECOMMENDATIONS

That the minutes of the Ordinary Meeting of Council held on 20th August 2024 be confirmed as a true and correct record.

6. RECEIVAL OF MINUTES

OFFICER RECOMMENDATIONS

That the minutes of the CEACA committee meeting held on Monday 30th September 2024 be accepted.

That the minutes of the WEROC committee meeting held on Monday 21st October 2024 be accepted.

CEACA
Supporting Wheatbelt Communities

MINUTES OF CENTRAL EAST ACCOMMODATION & CARE ALLIANCE INC MANAGEMENT COMMITTEE MEETING HELD AT 11.00AM ON MONDAY, 30 SEPTEMBER 2024 VIA MS TEAMS

1. MEETING OPENING & DECLARATION OF QUORUM

The Chairperson opened the meeting at 11.00am and welcomed all attendees including Natalie Ness, CEO at the Shire of Quairading who is attending for the first time and Maria Cavallo, Auditor from AMD.

Attendance

Terry Waldron – CEACA Chairperson, Richard Marshall – CEACA Executive Officer (EO) Jo Trachy – CEACA Operations Manager & Minute Taker, John Merrick – Shire of Bruce Rock, Monica Gardiner – Shire of Kellerberrin, Ben McKay – Shire of Mt Marshall, Craig Watts – Shire of Merredin, Gary Shadbolt – Shire of Mukinbudin, Tanika McLennan – Shire of Mukinbudin, Holly Cusack - Shire of Narembeen, Rebecca McCall – Shire of Narembeen, Natalie Ness – Shire of Quairading, Mischa Stratford - Shire of Wyalkatchem, Wayne Della Bosca – Shire of Yilgarn.

Apologies

Stephen Strange – Shire of Bruce Rock, Raymond Griffiths – Shire of Kellerberrin, Tony Sachse – Shire of Mt Marshall, Bradley Anderson – Shire of Merredin, Dirk Sellenger – Shire of Mukinbudin, Jasmine Geier – Shire of Westonia, Bill Price – Shire of Westonia, Ross Della-Bosca – Shire of Westonia, Sabine Taylor – Shire of Wyalkatchem, Nic Warren – Shire of Yilgarn, Manisha Barthakur – Shire of Dowerin

Declaration of Quorum

The Chairperson advised that the quorum for the meeting was met.

2. MEETING MATTERS

2.1 Audited financial Statements – Presentation by CEACA Executive Officer

The EO advised that the numbers contained in the documents are the same as that discussed at the August Management Committee meeting. The surplus for the year for both ILU and Governance is $194k. Profit of $100k was transferred to the refurbishment reserve. The proposed sale of Kununoppin land has not been disclosed as it remains conditional.

The audit went very smoothly. A planning meeting was held in early July to identify and resolve any issues and items actioned in August when audit commenced.

Draft Management Report is the Auditor's way of making recommendations to the Management Committee that are not contained in the Audit Report. The report mentions an accrual for Elders and the potential for additional management fees. The Auditor advised that this should be dealt with in the current financial year, and we will release that accrual.

Questions/Comments:

Member for Mukinbudin asked where the proceeds of the sale of Kununoppin land will be placed. EO advised that there is an option to create a Capital Reserve Fund, and this would hold the proceeds of current and any future sales.

2.2 Auditor Presentation – Maria Cavallo, Director of Audit, AMD

Maria Cavallo commented as follows:

- AMD are the Auditors for CEACA and their main purpose is to provide an opinion as to whether the financial statements are representative of the organisation and its operations.
- CEACA and AMD met earlier in the year to discuss and understand the current organisational risks and plans.

- AMD has verified all balances, debtors, income, expenses and are happy that these are fairly presented and will be issuing an unqualified Audit Report confirming that the financials are a true and correct representation of what has occurred in the year. This has been an excellent year for CEACA.
- The Management Letter is not in the Audit Report but contains recommendations. The only item relates to accrued expenses and if it does continue to accumulate, it will become a material item. This is a very good result for CEACA as they only have one recommendation.
- Excellent idea to put the funds from the sale of Kununoppin land into a Capital Reserve Fund as this provides a way of tracking any future sales and purchases under the Capital part of the Balance Sheet.
- No audit adjustments so numbers have not changed.
- Audit procedures did not identify any issues and it was a pleasure working with the EO & OM. A final audit report will be issued.

Questions for the Auditor

The EO advised that CEACA had received correspondence from Elders Real Estate today confirming sale of the Kununoppin land for $280k. The sale is conditional (removal of Memorial) as of 30th September 2024.
The Auditor advised that it is up to CEACA Management Committee as to whether they disclose it. If signed prior to 30th June 2024 it would need to be identified. The Auditor is happy if the Committee do not want to disclose it and could include a note in the report.

The EO advised the Community Housing Provider registration would be a material item to note in terms of the organisations' strategy as that would have material value, however, as we have not received a decision from the Department it should not be disclosed.

RESOLUTION

It was resolved not to disclose the Kununoppin land sale as it is currently conditional.

2.3 Approval of CEACA Financial Statements

RESOLUTION

Following discussion, the Management Committee resolved to approve the financial statements.

Maria Cavallo, Auditor, left the meeting at 11.17am

3. GENERAL BUSINESS

The Chairperson advised he had spoken to Claire Comrie, Chief of Staff to Minister Cary's office regarding CEACA's application for registration as a community housing provider and the delay in receiving a notification of acceptance. The OM received a call from the Department of Communities last week and a meeting to discuss next steps was set for Monday this week. Claire Comrie and Minister Cary will meet with the Chairperson and EO to discuss funding. Progress has been slow with respect to funding and hopefully this will help to progress matters.

4. CLOSE OF MEETING

There being no further business, the meeting closed at 11.22am

DECLARATION

The Central East Accommodation & Care Alliance Inc Chairperson confirmed these Minutes at the meeting held on ____________________________.

Signed ________________________________.

WEROC Inc. CEO Committee Meeting

Monday 21 October 2024

Merredin Shire Council Chambers

MINUTES

WEROC | Wheatbelt East Regional Organisation of Councils

Incorporating the Shires of Bruce Rock, Kellerberrin, Merredin, Westonia, Tammin and Yilgarn

A PO Box 5, MECKERING WA 6405 E rebekah@150square.com.au

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WEROC Inc.

Wheatbelt East Regional Organisation of Councils Inc.

Shires of Bruce Rock, Kellerberrin, Merredin, Tammin, Westonia, Yilgarn

Minutes of the WEROC Inc. CEO Committee Meeting held in Merredin on Monday 21 October 2024.

MINUTES

1. OPENING AND ANNOUNCEMENTS

Mr. Craig Watts as Chair of the WEROC Inc. CEO Committee welcomed members and opened the meeting at 1.05pm.

2. RECORD OF ATTENDANCE AND APOLOGIES

2.1 Attendance

Mr Mark Furr, CEO Shire of Bruce Rock

Mr Raymond Griffiths, CEO Shire of Kellerberrin

Mr Nic Warren, CEO Shire of Yilgarn

Mr Craig Watts, CEO Shire of Merredin

Ms Rebekah Burges, Executive Officer WEROC Inc.

2.2 Apologies

Mr Darren Mollenoyux, Acting CEO Shire of Tammin

Mr Bill Price, CEO Shire of Westonia

2.3 Guests

Ms. Caroline Robinson, Director, 150Square (joined the meeting at 1.10pm and left the meeting at 1.40pm)

Mr. Stuart Hobley, CEO Shire of Cunderdin

3. DECLARATIONS OF INTEREST

Nil

4. PRESENTATIONS

4.1 Caroline Robinson, Director, 150Square, 1.00pm

Attachment 1: *Drought Vulnerability Framework*

Attachment 2: *Drought Vulnerability Map*

Attachment 3: *Wheatbelt RDRP Consultation Info*

150Square has been engaged by the Wheatbelt Development Commission to undertake consultation for the development of a Regional Drought Resilience Plan for the Wheatbelt as part of the Regional Drought Resilience Planning (RDRP) program, funded through the Federal Governments Future Drought Fund (FDF).

The drought resilience plan will be regionally led and owned and focus on innovative ways to build regional drought resilience across the region through the agricultural sector and supporting industries (regional economies), communities, landscape and water.

Ms. Caroline Robinson will facilitate a discussion aimed at getting input from WEROC Shires on what the priorities are to ensure our region can effectively prepare for and manage potential future drought.

To help prepare for this discussion, Ms. Robinson has provided some questions that she would like you to consider in advance of the meeting:

1) What does an adaptable / resilient region look like?
2) What is your Local Government (or the region) doing well in drought resilience, that we should continue to build on in the future?
3) What are the gaps that we haven't been able to address to date?
4) Have any projects or actions already been identified that need to be funded? Or are there other opportunities?

5. MINUTES OF MEETINGS

Attachment 4. *WEROC Inc. CEO Committee Meeting Minutes 11062024*

The Minutes of the previous WEROC Inc. CEO Committee Meeting held in Merredin on Tuesday 11 June 2024, have previously been circulated and are provided again as attachment 4.

RESOLUTION: **Moved:** Mr. Raymond Griffiths **Seconded:** Mr. Nic Warren

That the Minutes of the WEROC Inc. CEO Committee Meeting held in Merredin on Tuesday 11 June 2024 be confirmed as a true and correct record.

CARRIED

6. MATTERS FOR DISCUSSION

6.1 Community Benefit Sharing Framework

Attachment 5*. Shire of Bruce Rock Draft Local Planning Policy – Windfarms*

Attachment 6*. Shire of Yilgarn Draft Mining, Renewable Energy, Tree and Carbon Farming Social Impact and Wellbeing Policy*

Attachment 7. *State Community Benefit Sharing Arrangements*

At the WEROC Inc. Board Meeting held on 11 September 2024, information pertaining to regional community benefit sharing frameworks and funds, was presented and discussed. Key points of the discussion at this meeting are summarised below:

- Tier 4 Local Governments met with the Minister for Local Government and raised this as an issue that should be escalated to the Minister for Energy.
- The Shire of Bruce Rock have developed a local planning policy for wind farms and the Shire of Yilgarn have developed a social impact and wellbeing policy for extractable and renewable energy projects.
- Local Governments are finding it difficult to negotiate with developers because State Government overrule any local policies. These policies are still worth having because they provide a foundation for discussion.
- A planning policy or framework needs to address three key things – community consultation, setbacks (i.e. in terms of proximity to residential properties) and remediation at end of life.
- WAGLA have adopted three advocacy positions on the energy transition, one of which relates specifically to community benefit and local engagement for energy transition projects.

It was resolved that the Executive Officer would speak with WALGA about their work in this space, obtain the policies developed by the Shires of Bruce Rock and Yilgarn and consolidate this information to assist in further discussion.

The Executive Officer met (via videoconference) with Ms. Lisa Harwood, Principal Policy Advisor, Economic Development at WALGA on 3 October 2024. Ms. Harwood advised that WALGA will be hosting a meeting during the WALGA Convention taking place in Perth from 8 to 10 October, to enable Local Governments to share their experiences in dealing with renewable energy project proponents. An overview of the output from their recent Energy Transition Sentiment Survey, will also be presented at this meeting. It is intended that the discussion facilitated through this meeting will help inform WALGA's ongoing advocacy efforts. Ms. Harwood also advised that WALGA intend to hold a round table with Local Governments, before the end of the year and provided a high level summary of what other community benefit arrangements look like (see attachment 7).

The draft local planning policies prepared by the Shire of Bruce Rock and Yilgarn are provided as an attachment. A summary of the two policies is provided below:

	Bruce Rock	Yilgarn
Purpose	A guide for relevant planning considerations against which a wind farm development application will be assessed.	Require or encourage, as is appropriate, an assessment of the social impacts from mining, renewable energy, tree and carbon farming proposals within the Shire of Yilgarn, and to require a meaningful contribution to the local community commensurate with scale and impact of operations.
Scope	Wind farms	Renewable Energy Facility, Tree Farm or mining project
Specifications	• **Consultation** – proponents are expected to actively engage with the community prior to lodgement of a DA to identify and address public concerns. It is also expected that other relevant stakeholders (e.g. the Shire) be consulted. • **Environmental impact** – applications should be accompanied by an Environmental Impact Survey of the proposed site inclusive of a decommissioning plan for the wind farm at the end of life. • **Visual and Landscape Impact** – A visual and landscape impact assessment must be supplied, and windfarms must be designed, sited and operated in a manner that minimised the impacts. This item includes specifications for setbacks. • **Noise Impact** – a noise impact assessment must be completed and include a noise impact mitigation plan. • **Other potential impacts** – the impact on nearby property owners, road users	• **Social Impact** – Development applications for a renewable energy facility or tree farm must be accompanied by a social impact assessment that gives consideration to impacts on way of life, culture, population, environment, health and well-being, personal and property rights, profit benefits, and fears and aspirations of the community. • **Management Strategies** - The proponent in consultation with community and other stakeholders must develop and document social impact mitigation and benefit enhancement measures. These measures may include contributions to community infrastructure, housing, health care facilities, and cultural projects. • **Community Wellbeing** – proponents are expected to contribute to the community in a manner that is commensurate with the scale of their activities in the area.

and use of adjacent land should be addressed in the design.

- **Traffic Management, roads and public infrastructure** – Proponents should prepare a pre-development report on the condition of all local roads and infrastructure which may be affected by the construction and operation of the wind farm.
- **Decommissioning program** – Proponents should prepare a decommissioning plan for the removal of wind turbines and rehabilitation of the land.

With the above information considered the CEO's may like to discuss what, if any, action needs to be taken at this point in time.

Comments from the meeting:

- Mr. Raymond Griffiths provided an overview of the discussion facilitated by WALGA during the Local Government convention and noted some case studies that were presented as examples of where Councils had negotiated community benefit schemes both successfully and unsuccessfully.
- Mr. Nic Warren noted that if developments occur on land where, under local planning schemes, the activity is a permitted use there is very little that Local Governments can do.
- The Executive Officer advised that Ms. Lisa Harwood from WALGA has indicated that WALGA are intending to hold a Local Government forum in November to discuss community benefit frameworks in more detail. WALGA are also exploring what a framework could look like if they were to get someone in to assist in preparing it.
- It was suggested that Ms. Hardwood be asked to clarify what timeframe WALGA are working toward to complete their investigations.
- The Executive Officer will email WEROC CEOs with a request to provide detail of any existing provisions within local planning schemes that relate to renewables.
- WEROC will request that the Great Eastern Country Zone provide an update on their work in this space to the larger group of Councils.

6.2 HR/IR Project

HR Cornerstone have consulted with all Shire's and are in the process of developing a suite of policy documents that will be consistent but account for specific requirements for each Shire. They are also in the process of preparing a suite of contract templates.

This is included for noting but also open to discussion if there are any matters in relation to this project that need to be raised.

Comments from the meeting:

- Mr. Raymond Griffiths noted that the Shire of Cunderdin have been approached about becoming a member of WEROC and questioned if they were to become a member, could they be added to this project.
- If the Shire of Cunderdin do decide to submit an application for membership to WEROC, HR Cornerstone will be contacted to ask for a price to add the Shire of Cunderdin to the project.

6.3 Housing

Attachment 8. *Quote - WEROC Housing Project Business Case*

As discussed at the last WEROC Board meeting, the State Government announced in early September that the eligibility for the $50 million in grants available under a Call for Submissions process for registered community housing providers to help increase the supply and diversity of new and refurbished social housing projects in regional WA, has been expanded to include local governments.

It was decided that a quote would be sourced from Whitney Consulting to update the business case for a joint housing project, that was previously prepared for a growing regions application and to get their assistance in preparing a submission. The intent expressed at the last Board meeting was for the three WEROC Shires not included in the original business case to take the quote to their October Ordinary Council Meetings for a decision on whether they want to buy-in to the process. A quote from Whitney Consulting was forwarded to WEROC CEOs on 25 September and is attached again for your reference.

In addition to the work to update the business case, an indicative cost for preparing the submission has also been provided and it will be approximately $7,000 ex. GST.

It was also decided at the last Board meeting that the three NEWROC Shires that were included in the original business case and the Shire of Cunderdin, would be given the option of joining the submission. The Shires have been contacted and all have indicated an interest in being included but require further information to take to their Councils. For example, it has been asked what percent of the capital cost the Shire's would be expected to contribute and the proposed timeline for delivery of the housing projects.

Mr. Alex Mackenzie from the Wheatbelt Development Commission has, or will be meeting, with all WEROC Shires to discuss their proposed approach to a workforce housing investigation. Mr. Mackenzie is aware of WEROC's discussions around a submission to the Department of Communities housing funding and has expressed an opinion that in addition to updating the business case, the Shires need to complete feasibility testing and development capacity assessment work in order to present competitively for this funding.

Discussion is required to determine if a submission to the Department of Communities should be progressed and what shape this will take.

Comments from the meeting:

- Mr. Alex Mackenzie from the Wheatbelt Development Commission has met with most WEROC Shires and has reiterated that the additional feasibility testing, and development capacity assessment work is required because this is the detail that is missing from the existing business case. The cost of this work will be approximately $10,000 per Shire.
- It was determined that the WEROC CEO Committee would make a recommendation to the WEROC board that the proposal from the Wheatbelt Development Commission be approved and that WEROC cover half the costs and individual Councils will cover the remainder.

6.4 ERP Solution

Detailed software demonstrations will have been delivered by both Datacom and Ready Tech to most Shires, by the time of this meeting. The Consolidated Services Project meeting has also taken place so it may be an opportune time to discuss next steps.

Comments from the meeting:

- Mr. Raymond Griffiths provided an overview of the Consolidated Services Project meeting that took place during the Local Government Convention. Essentially the model being proposed involves sourcing the best module for each function rather than committing to a single ERP provider.
- Concerns were raised over the integration of modules if they are being sourced from different providers.

- Based on the demonstrations that have been delivered to date, there is no clear preferred product. Shires would really like a test environment provided so that they can experience the systems firsthand. The Executive Officer will write to Datacom and Ready Tech and request that they provide access to a test environment and make a note that other options are still being explored.

7. OTHER MATTERS FOR NOTING

7.1 McCusker Centre Interns

As per discussion at the last WEROC Board meeting, a scope of works for a tourism project and continuation of the public health planning project commenced by the previous interns, was submitted for consideration for the McCusker Centre summer internship round.

Students have now been matched to both projects. It is anticipated that the placement will commence on 11 November and the first week will be completed remotely from Perth. The students will then travel out to Merredin and spend two weeks in the region from 18 to 29 November. The next WEROC Board meeting is on 28 November, and it is expected that the students will present their project findings at this meeting.

It would be preferable for these students to get out and about a bit more than the previous interns. Suggestions for activities, meetings or events that the interns can participate in during their time in the region would be appreciated.

Comments from the meeting:

- The Shire of Yilgarn have a Council meeting on 21 November that the interns are welcome to attend.
- CEOs to advise of any other activities or events that the students might be able to participate in during their time in the region.

7.2 Wheatbelt Medical Student Immersion Program 2025

Planning for the Wheatbelt Medical Student Immersion Program for 2025 has commenced. I have been asked to confirm that WEROC Shires are happy to provide in-kind support for 2025. The Rural Clinical School is no longer able to provide financial support to the program so the in-kind contributions from the WEROC Shires will be particularly important going forward. The dates for next year’s program will be Tuesday 11 March to Friday 14 March. It is expected that there will be 105 – 110 students participating.

As there are a couple of new CEOs in the group, it might be worthwhile those who are familiar with the program providing an overview of what is involved from a Shire perspective.

Comments from the meeting:

- All Shires are happy to support the program again in 2025.

8. FUTURE MEETINGS

The final WEROC Inc. Board meeting for 2024 will take place in Tammin on Thursday 28 November 2024. There are no further scheduled meetings of the WEROC Inc. CEO Committee at this time.

9. CLOSURE

There being no further business the Chair closed the meeting at 3.19pm.

7. PRESIDENT/COUNCILLORS ANNOUNCEMENTS

President, Cr Crees advised having attended the following meetings:

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

Councillor Geier advised having attended the following meetings:

Councillor Simmonds advised having attended the following meetings:

Councillor Faithfull advised having attended the following meetings:

Councillor Huxtable advised having attended the following meetings:

8. DECLARATION OF INTEREST

In accordance with Section 5.65 of the *Local Government Act 1995* the following disclosures of **Financial** interest were made at the Council meeting held on **31st October 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 **31st October 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 **31st October 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 – SEPTEMBER 2024

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

Purpose of the Report

☐ Executive Decision ☒ Legislative Requirement

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

Background

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

Comment

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

MasterCard Transactions

CEO **August 2024 $2076.75** associated with the Bendigo Card Fee, Cloud Anti pam Recurring, Office 365 Exchange Recurring, Microsoft 365 Business Recurring, Activ8me Internet Service, Managed endpoint and Subscriptions Recurring, Starlink – CEO August Internet, Go Mad Merredin – Storage Containers, Esplanade Hotel Busselton, Pelican Point – Refreshments (card used in error), Westonia Tavern – Depot Refreshments, Cadds Fashion – CEO Uniform

DCEO **August 2024 $939.60** associated with the purchase of Officeworks – Phone holder and Hand cleaner, Department of transport – Plate Change, Landgate – Certificate of Title, LG Professionals – Membership, Bendigo Bank Card fee.

Fuel Card Transactions

CEO	**September 2024 $0.00**
DCEO	**September 2024 $0.00**
Construction Supervisor	**September 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 2024/2025 Annual Budget.

Voting Requirements

☒ Simple Majority ☐ Absolute Majority

OFFICER RECOMMENDATIONS

That September 2024 accounts submitted to today's meeting on Municipal D/Debits from DD4274 to DD4296 and Electronic Fund Transfers EFT7112 to EFT7160 (Inclusive of Department for Planning and Infrastructure / Creditor and Bank Fees Directly Debited and Credit Card Payments) totalling $383,447.07 be passed for payment.

List of Accounts Due & Submitted to Council September 2024

Chq/EFT	Date	Name	Description	Amount	Bank	Type
902	01/09/2024	FEE - BANK FEES	BANK FEES	-4.98	1	FEE
902	03/09/2024	FEE - BANK FEES	BANK FEES	-380.08	1	FEE
DD4272.1	03/09/2024	Water Corporation	Water Usage & Service Charges	-4157.26	1	CSH
DD4269.1	04/09/2024	Deputy Commissioner of Taxation	Fringe Benefits Tax 551	-1694.04	1	CSH
DD4271.1	05/09/2024	Water Corporation	Standpipe - Water Usage & Service Charges	-4129.74	1	CSH
	08/09/2024	Payroll	Salaries & Wages	-39384.10	1	csh
DD4274.1	08/09/2024	Aware Super - Accumulation	Payroll deductions	-5836.82	1	CSH
DD4274.2	08/09/2024	C-Bus	Superannuation contributions	-1300.87	1	CSH
DD4274.3	08/09/2024	AUSTRALIANSUPER	Superannuation contributions	-970.45	1	CSH
DD4274.4	08/09/2024	National Mutual Retirement Fund	Superannuation contributions	-1000.00	1	CSH
DD4274.5	08/09/2024	MLC Masterkey	Superannuation contributions	-324.78	1	CSH
DD4274.6	08/09/2024	Netwealth Superannuation	Superannuation contributions	-79.29	1	CSH
DD4274.7	08/09/2024	Australian Retirement Trust	Superannuation contributions	-312.72	1	CSH
DD4274.8	08/09/2024	Amp Flexible Lifetime Super	Superannuation contributions	-269.45	1	CSH
DD4274.9	08/09/2024	Hostplus	Superannuation contributions	-99.89	1	CSH
DD4277.1	08/09/2024	National Mutual Retirement Fund	Payroll deductions	1000.00	1	CSH
DD4279.1	08/09/2024	National Mutual Retirement Fund	Superannuation contributions	-67.37	1	CSH
EFT7112	10/09/2024	Services Australia Child Support	Payroll deductions	-852.19	1	CSH
EFT7113	11/09/2024	JASMINE L GEIER	Mobile Phone Reimbersement	-500.00	1	CSH
EFT7114	11/09/2024	STACEY GEIER	Mobile phone Reimbursement	-600.00	1	CSH
EFT7115	11/09/2024	Avon Waste	Waste Removal	-2195.63	1	CSH
EFT7116	11/09/2024	Westonia Progress Association Inc.	Fuel Purchased	-15179.94	1	CSH
EFT7117	11/09/2024	Copier Support	Copier Support	-1489.55	1	CSH
EFT7118	11/09/2024	Toll Transport Pty Ltd	Freight	-75.05	1	CSH
EFT7119	11/09/2024	Ron Bateman & Co	Consumables	-268.91	1	CSH
EFT7120	11/09/2024	Two Dogs Home Hardware	Consumables	-273.71	1	CSH
EFT7121	11/09/2024	Centek Constructions	Building Maintenance	-11770.00	1	CSH
EFT7122	11/09/2024	Merredin Rural Supplies Pty Ltd	Herbicide	-928.18	1	CSH
EFT7123	11/09/2024	Douglas Contracting	HACC Service	-1540.00	1	CSH
EFT7124	11/09/2024	Wheatbelt Uniforms Signs & Safety	Work Uniforms	-4645.73	1	CSH
EFT7125	11/09/2024	Department of Fire & Emergency	ESL 24/25	-24823.00	1	CSH
EFT7126	11/09/2024	State Library Of WA	Better Beginnings	-5.50	1	CSH
EFT7127	11/09/2024	WA Property Lawyers	Professional Fees	-1457.50	1	CSH
EFT7128	11/09/2024	Westonia Community Cooperative Limited	August Purchases	-767.23	1	CSH
EFT7129	11/09/2024	Thinkproject Australia Pty Ltd (Ramm Software)	Park Assets	-297.00	1	CSH

List of Accounts Due & Submitted to Council September 2024

Chq/EFT	Date	Name	Description	Amount	Bank	Type
EFT7130	11/09/2024	Australia Post	Postage	-376.58	1	CSH
EFT7131	11/09/2024	Ancor Electrical	Housing Maintenance	-181.28	1	CSH
EFT7132	11/09/2024	Shire of Cunderdin	OSH Expenses	-682.23	1	CSH
EFT7133	11/09/2024	Wessie Pty Ltd Atf: The Geier Family Trust	Excavator Hire	-1985.50	1	CSH
EFT7134	11/09/2024	Wilson (wa) Pty Ltd	Mower Blades	-632.65	1	CSH
EFT7135	11/09/2024	WA Contract Ranger Services P/L	Ranger Services	-924.00	1	CSH
EFT7136	11/09/2024	Lite n'Easy	HACC Meals	-442.97	1	CSH
EFT7137	11/09/2024	Mining Wear Parts	Blades & Tynes	-429.55	1	CSH
EFT7138	11/09/2024	E & Mj Rosher Pty Ltd	Mower Parts	-187.76	1	CSH
EFT7139	11/09/2024	Brayco Commercial Pty Ltd	Cabinets Stadium	-4232.00	1	CSH
EFT7140	11/09/2024	Parkquip	Electric BBQ 50% deposit	-4922.50	1	CSH
DD4284.1	13/09/2024	Bendigo Business Mastercard	IT Support,Medical Supplies,Licensing,Museum, Consumables,Internet,Stadium Equip.	-4294.99	1	CSH
DD4285.1	16/09/2024	TELSTRA CORPORATION LIMITED	Telephone Usage	-3916.17	1	CSH
EFT7141	18/09/2024	Toll Transport Pty Ltd	Freight	-59.65	1	CSH
EFT7142	18/09/2024	GEF Great Eastern Freightlines	Freight	-150.40	1	CSH
EFT7143	18/09/2024	Liberty Oil rural Pty Ltd	Fuel Purchased	-4122.50	1	CSH
EFT7144	18/09/2024	Wheatbelt Uniforms Signs & Safety	Uniform	-58.58	1	CSH
EFT7145	18/09/2024	Department of Fire & Emergency	Annexure A Adjust	-98.00	1	CSH
4074	18/09/2024	Fulton Hogan	Road Repairer	-704.00	1	CSH
EFT7146	18/09/2024	Great Southern Fuel Supplies	Fuel purchases	-273.33	1	CSH
EFT7147	18/09/2024	John Robert Mcdowall	Fuel Reimbursement	-82.01	1	CSH
EFT7148	18/09/2024	Moore Australia (WA) Pty Ltd	Financial Reporting Wshop	-2200.00	1	CSH
EFT7149	18/09/2024	Ancor Electrical	Housing Mtce	-208.20	1	CSH
EFT7150	18/09/2024	Trans-plus	Roller Hire	-2200.00	1	CSH
EFT7151	18/09/2024	Comfortstyle Merredin	HACC Products	-7734.00	1	CSH
EFT7152	18/09/2024	Out West Mechanical	Rollers, Tree planter, Graders Repairs	-13339.18	1	CSH
EFT7153	18/09/2024	MACE Services Pty Ltd	02WT Service	-900.72	1	CSH
EFT7154	18/09/2024	Lite n'Easy	HACC Meals	-573.73	1	CSH
EFT7155	18/09/2024	Maintech Solutions Pty Ltd	Footpath Maintenance	-4919.20	1	CSH
EFT7156	18/09/2024	Famlonga Building Contractors	Pool Development C4	-90120.28	1	CSH
EFT7157	18/09/2024	Muka Tyre Autos	Freight	-200.00	1	CSH
EFT7158	18/09/2024	Ollys Car & Furniture Upholsterys	Plant Repairs	-550.00	1	CSH
EFT7159	18/09/2024	Aquatic Assessments Wa	Warm Water Pool Consultation	-660.00	1	CSH
DD4290.1	18/09/2024	Shire of Merredin	TRANSFER OF LGMA BRANCH FUNDS	-7272.14	2	CSH

List of Accounts Due & Submitted to Council September 2024

Chq/EFT	Date	Name	Description	Amount	Bank	Type
DD4291.1	20/09/2024	Synergy	Electricity Supply & Usage	-7220.22	1	CSH
	22/09/2024	Payroll	Salaries & Wages	-40979.67	1	CSH
DD4279.2	22/09/2024	National Mutual Retirement Fund	Payroll deductions	-500.00	1	CSH
DD4294.1	22/09/2024	Aware Super - Accumulation	Payroll deductions	-5921.42	1	CSH
DD4294.2	22/09/2024	Hostplus	Superannuation contributions	-110.40	1	CSH
DD4294.3	22/09/2024	BT Panorama Super	Superannuation contributions	-94.99	1	CSH
DD4294.4	22/09/2024	C-Bus	Superannuation contributions	-1300.87	1	CSH
DD4294.5	22/09/2024	AUSTRALIANSUPER	Superannuation contributions	-1135.21	1	CSH
DD4294.6	22/09/2024	MLC Masterkey	Superannuation contributions	-324.78	1	CSH
DD4294.7	22/09/2024	Netwealth Superannuation	Superannuation contributions	-79.29	1	CSH
DD4294.8	22/09/2024	Australian Retirement Trust	Superannuation contributions	-312.72	1	CSH
DD4294.9	22/09/2024	HESTA	Superannuation contributions	-45.15	1	CSH
DD4296.1	22/09/2024	HESTA	Superannuation contributions	45.15	1	CSH
DD4294.10	22/09/2024	Amp Flexible Lifetime Super	Superannuation contributions	- 269.45	1	CSH
EFT7160	24/09/2024	Services Australia Child Support	Payroll deductions	-852.19	1	CSH
902	24/09/2024	FEE - BANK FEES	BANK FEES	-48.75	1	FEE
DD4287.1	24/09/2024	Deputy Commissioner of Taxation	August BAS	-24016.00	1	CSH
902	25/09/2024	2VNET - 2VNET MONTHLY MAINTENANCE FEE	2VNET MONTHLY MAINTENANCE FEE	-578.95	1	FEE
902	30/09/2024	TPORT - DEPT TRANSPORT LICENSING	DEPT TRANSPORT LICENSING	-13363.45	1	FEE
902	30/09/2024	FEE - BANK FEES	BANK FEES	-28.63	1	FEE
902	30/09/2024	FEE - BANK FEES	BANK FEES	4.98	1	FEE
				-$ 383,447.07		

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 DD4274 to DD4296 and Electronic Fund Transfers EFT7112 to EFT7160 (Inclusive of Department for Planning and Infrastructure / Creditor and Bank Fees Directly Debited and Credit Card Payments) totalling $383,447.07 submitted to each member of the Council on Thursday 31st October 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– SEPTEMBER 2024

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

Purpose of the Report

☐ Executive Decision ☒ Legislative Requirement

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

Background

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

Comment

The Monthly Statement of Financial Activity for the period ending September 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 2024/2025 Budget
Local Government (Financial Management) Regulation 34 1996
Local Government Act 1995 section 6.4

Policy Implications

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

Strategic Implications

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

Financial Implications

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

Voting Requirements

☒ Simple Majority ☐ Absolute Majority

OFFICER RECOMMENDATIONS

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

SHIRE OF WESTONIA

MONTHLY FINANCIAL REPORT

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

For the period ended 30 September 2024

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

TABLE OF CONTENTS

Statements required by regulation

SHIRE OF WESTONIA
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2024

	Supplementary Information	Adopted Budget Estimates (a)	YTD Budget Estimates (b)	YTD Actual (c)	Variance* $ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.
		$	$	$	$	%	
OPERATING ACTIVITIES							
Revenue from operating activities							
General rates	9	1,223,285	1,160,865	**1,313,352**	152,487	13.14%	▲
Grants, subsidies and contributions	11	2,068,600	352,246	**322,156**	(30,090)	(8.54%)	▼
Fees and charges		826,750	251,061	**354,209**	103,148	41.08%	▲
Interest revenue		259,600	19,797	**29,800**	10,003	50.53%	▲
Other revenue		262,650	19,790	**21,451**	1,661	8.39%	▲
Profit on asset disposals	6	66,000	16,500	**16,525**	25	0.15%	
		4,706,885	**1,825,159**	**2,057,493**	232,334	12.73%	
Expenditure from operating activities							
Employee costs		(1,387,000)	(377,775)	**(328,081)**	49,694	13.15%	▲
Materials and contracts		(1,243,450)	(253,661)	**(274,163)**	(20,502)	(8.08%)	▼
Utility charges		(312,050)	(74,337)	**(32,012)**	42,325	56.94%	▲
Depreciation		(1,886,850)	(563,520)	**(418,243)**	145,277	25.78%	▲
Insurance		(168,250)	(76,877)	**(86,101)**	(9,224)	(12.00%)	▼
Other expenditure		(57,000)	(10)	**(7,666)**	(7,656)	(76560.00%)	▼
Loss on asset disposals	6	(18,000)	0	**0**	0	0.00%	
		(5,072,600)	**(1,346,180)**	**(1,146,266)**	199,914	14.85%	
Non-cash amounts excluded from operating activities	Note 2(b)	1,838,850	547,020	**401,718**	(145,302)	(26.56%)	▼
Amount attributable to operating activities		**1,473,135**	**1,025,999**	**1,312,945**	286,946	27.97%	
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and contributions	12	1,557,600	175,150	**421,135**	245,985	140.44%	▲
Proceeds from disposal of assets	6	285,000	0	**62,273**	62,273	0.00%	▲
		1,842,600	**175,150**	**483,408**	308,258	176.00%	
Outflows from investing activities							
Payments for property, plant and equipment	5	(3,380,000)	(372,583)	**(362,509)**	10,074	2.70%	▲
Payments for construction of infrastructure	5	(2,374,500)	(544,606)	**(200,325)**	344,281	63.22%	▲
		(5,754,500)	**(917,189)**	**(562,835)**	354,354	38.63%	
Non-cash amounts excluded from investing activities	Note 2(b)	0	0	**0**	0	0.00%	
Amount attributable to investing activities		**(3,911,900)**	**(742,039)**	**(79,427)**	662,612	89.30%	
FINANCING ACTIVITIES							
Inflows from financing activities							
Transfer from reserves	4	1,000,000	1,000,000	**1,000,000**	0	0.00%	
		1,000,000	**1,000,000**	**1,000,000**	0	0.00%	
Outflows from financing activities							
Transfer to reserves	4	(1,881,000)	0	**0**	0	0.00%	
		(1,881,000)	**0**	**0**	0	0.00%	
Amount attributable to financing activities		**(881,000)**	**1,000,000**	**1,000,000**	0	0.00%	
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year		1,654,414	1,654,414	**2,494,897**	840,483	50.80%	▲
Amount attributable to operating activities		1,473,135	1,025,999	**1,312,945**	286,946	27.97%	▲
Amount attributable to investing activities		(3,911,900)	(742,039)	**(79,427)**	662,612	89.30%	▲
Amount attributable to financing activities		(881,000)	1,000,000	**1,000,000**	0	0.00%	
Surplus or deficit after imposition of general rates		**(1,665,351)**	**2,938,374**	**4,728,413**	1,790,039	60.92%	▲

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 30 SEPTEMBER 2024

	Supplementary Information	30 June 2023	30 September 2024
		$	$
CURRENT ASSETS			
Cash and cash equivalents	3	6,974,685	7,498,578
Trade and other receivables		179,050	800,861
Inventories	7	13,137	(13,837)
TOTAL CURRENT ASSETS		7,166,872	8,285,602
NON-CURRENT ASSETS			
Inventories		40,339	40,339
Property, plant and equipment		13,641,497	13,841,783
Infrastructure		76,193,300	76,091,858
TOTAL NON-CURRENT ASSETS		89,875,136	89,973,980
TOTAL ASSETS		97,042,008	98,259,582
CURRENT LIABILITIES			
Trade and other payables	8	201,500	86,717
Employee related provisions	10	271,504	271,504
TOTAL CURRENT LIABILITIES		473,004	358,221
NON-CURRENT LIABILITIES			
Employee related provisions		34,545	34,545
TOTAL NON-CURRENT LIABILITIES		34,545	34,545
TOTAL LIABILITIES		507,549	392,766
NET ASSETS		**96,534,459**	**97,866,816**
EQUITY			
Retained surplus		23,229,707	25,562,064
Reserve accounts	4	4,315,820	3,315,820
Revaluation surplus		68,988,932	68,988,932
TOTAL EQUITY		**96,534,459**	**97,866,816**

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 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 acccounting 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 30 September 2024

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

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

	Supplementary Information	Adopted Budget Opening 30 June 2024	Last Year Closing 30 June 2024	Year to Date 30 September 2024
Current assets		$	$	$
Cash and cash equivalents	3	2,008,873	6,974,685	7,498,578
Trade and other receivables		368,120	179,050	800,861
Other financial assets		4,397,554	0	0
Inventories	7	19,308	13,137	(13,837)
		6,793,855	7,166,872	8,285,602
Less: current liabilities				
Trade and other payables	8	(240,276)	(201,500)	(86,717)
Employee related provisions	10	(201,888)	(271,504)	(271,504)
		(442,164)	(473,004)	(358,221)
Net current assets		**6,351,691**	**6,693,868**	**7,927,381**
Less: Total adjustments to net current assets	Note 2(c)	(4,198,971)	(4,198,971)	(3,198,971)
Closing funding surplus / (deficit)		**2,152,720**	**2,494,897**	**4,728,413**

(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)
		$	$	$
Adjustments to operating activities				
Less: Profit on asset disposals	6	(66,000)	(16,500)	(16,525)
Add: Loss on asset disposals	6	18,000	0	0
Add: Depreciation		1,886,850	563,520	418,243
Total non-cash amounts excluded from operating activities		**1,838,850**	**547,020**	**401,718**

(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 2024	Last Year Closing 30 June 2024	Year to Date 30 September 2024
		$	$	$
Adjustments to net current assets				
Less: Reserve accounts	4	(4,315,820)	(4,315,820)	(3,315,820)
Add: Current liabilities not expected to be cleared at the end of the year:				
- Current portion of employee benefit provisions held in reserve	4	116,849	116,849	116,849
Total adjustments to net current assets	Note 2(a)	**(4,198,971)**	**(4,198,971)**	**(3,198,971)**

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.

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 2024-25 year is $10,000 or 5.00% whichever is the greater.

Description	Var. $	Var. %	
	$	%	
Revenue from operating activities			
General rates	152,487	13.14%	▲
Rates excluding general rates	(4,900)	(100.00%)	
Grants, subsidies and contributions	(30,090)	(8.54%)	▼
Other revenue	1,661	8.39%	▲
Expenditure from operating activities			
Employee costs	49,694	13.15%	▲
Materials and contracts	(20,502)	(8.08%)	▼
Utility charges	42,325	56.94%	▲
Insurance	(9,224)	(12.00%)	▼
Inflows from investing activities			
Proceeds from disposal of assets	62,273	0.00%	▲
Outflows from investing activities			
Payments for property, plant and equipment	10,074	2.70%	▲
Payments for construction of infrastructure	344,281	63.22%	▲
Surplus or deficit at the start of the financial year	840,483	50.80%	▲
Surplus or deficit after imposition of general rates	1,790,039	60.92%	▲
Due to variances described above			

Timing Variance
Material Variance

Schedule 03 General Purpose Funding

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. $	Var. %	Comment
Rates Income								
Operating Expense								
03	03100	ABC Costs- Rate Revenue	33,000	8,950	5,274	(3,676)	(41)%	
03	03101	Rate Notice Stationery expense	500	0	314	314		
03	03102	Rates Recoverey - Legal Expenses	1,500	0	0	0		
03	03103	Valuation Expenses and Title Search	4,000	0	0	0		
03	03107	Rates Written-off	500	10	8	(2)	(22)%	
			39,500	**8,960**	**5,596**	**(3,364)**		
Operating Income								
03	03104	General Rates Levied	(1,220,000)	(1,220,000)	(1,313,352)	(93,352)	8%	
03	03105	Ex-Gratia Rates Received	(5,200)	(5,200)	0	5,200	(100)%	
03	03106	Penalty Interest Raised on Rates	(7,500)	(275)	(347)	(72)	26%	
03	03109	Instalment Interest Received	(2,000)	0	(2,964)	(2,964)		
03	03110	Rates Administration Fee Received	(1,000)	(1,000)	(612)	388	(39)%	
03	03112	Other Revenue	(500)	(500)	(100)	400	(80)%	
			(1,236,200)	**(1,226,975)**	**(1,317,375)**	**(90,400)**		
Other General Purpose Funding								
Operating Expense								
03	03210	Bank Fees Expense	7,000	1,166	1,010	(156)	(13)%	
			7,000	**1,166**	**1,010**	**(156)**		
Operating Income								
03	03201	Grants Commission Grant Received	(178,000)	(44,500)	(38,437)	6,063	(14)%	
03	03202	Grants Commission Grant Received-	(107,000)	(16,750)	(15,394)	1,356	(8)%	
03	03204	Interest Received	(250,100)	(19,522)	(26,489)	(6,967)	36%	
03	03205	Other General Purpose funding rece	(250)	0	(0)	(0)		
			(535,350)	**(80,772)**	**(80,319)**	**453**		
		TOTAL OPERATING EXPENDITURE	**46,500**	**10,126**	**6,606**	(3,520)		
		TOTAL OPERATING INCOME	**(1,771,550)**	**(1,307,747)**	**(1,397,694)**	(89,947)		

Schedule 04 Governance

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. $	Var. %	Comment
Members Of Council								
Operating Expense								
04	04100	Members Travelling Expenses paid	500	0	0	0		
04	04101	Members Conference Expenses	15,000	4,000	4,398	398	10%	
04	04102	Council Election Expenses	0	0	0	0		
04	04103	President's Allowance paid	6,000	0	0	0		
04	04104	Members Refreshments & Receptio	25,000	600	1,104	504	84%	
04	04105	Members - Insurance	15,000	11,000	10,795	(205)	(2)%	
04	04106	Members - Subscriptions	72,550	60,500	60,133	(367)	(1)%	
04	04107	Members - Donation & Gifts	3,000	0	0	0		
04	04108	Members Telephone Subsidy Paid	0	0	633	633		
04	04109	Members Sitting Fees Paid	25,000	0	0	0		
04	04110	Consultant Fees Expense	38,000	0	0	0		
04	04111	Training Expenses of Members	5,000	0	(2)	(2)		
04	04112	Maintenance - Council Chambers	3,200	878	861	(17)	(2)%	
04	04113	ABC Costs- Relating to Members	82,000	20,499	13,185	(7,314)	(36)%	
04	04114	Audit Fees expense	31,000	0	0	0		
04	04118	Advertising	3,000	0	0	0		
04	04120	Public Relations/ Promotions	2,500	0	0	0		
04	04199	Depreciation - Members of Council	50	0	0	0		
			326,800	**97,477**	**91,106**	**(6,371)**		
Operating Income								
04	04121	Contributions, Reimbursements	(1,000)	0	0	0		
04	04122	Photocopying	(100)	0	0	0		
04	04124	Sale of Electoral Rolls	(50)	0	0	0		
			(1,150)	**0**	**0**	**0**		
		TOTAL OPERATING EXPENDITURE	**326,800**	**97,477**	**91,106**	(6,371)		
		TOTAL OPERATING INCOME	**(1,150)**	**0**	**0**	0		

Schedule 05 Law, Order & Public Safety

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. $	Var. %	Comment
Fire Prevention								
Operating Expense								
05	05100	ABC Costs- Fire Prevention	24,500	6,623	3,955	(2,668)	(40)%	
05	05101	Bush Fire Control Maintenance Plan	10,000	1,166	308	(858)	(74)%	
05	05102	Bush Fire Control Maintenance Land	1,500	0	0	0		
05	05103	Bush Fire Control	1,000	0	0	0		
05	05104	Bush Fire Control Insurance	20,000	10,000	9,541	(459)	(5)%	
05	05112	Bush Fire Clothing, Training & Accs.	3,200	0	0	0		
05	05113	Utilities Communication & Power	4,500	1,330	3,331	2,001	150%	
05	05114	Other Goods & Services	1,000	125	0	(125)	(100)%	
05	05199	Depreciation - Fire Prevention	21,500	5,373	3,615	(1,758)	(33)%	
			87,200	**24,617**	**20,750**	**(3,867)**		
Operating Income								
05	05106	Bush Fire Reimbursements	0	0	0	0		
05	05107	FESA Operating Grant	(33,000)	0	0	0		
05	05108	Edna May MOU Emergency Services	(10,000)	(3,500)	(3,409)	91	(3)%	
05	05111	FESA ESL Admin Fee	(4,500)	0	0	0		
			(47,500)	**(3,500)**	**(3,409)**	**91**		
Capital Expense								
05	5110	Purchase Plant Fire Prevention	0	0	0	0		
			0	**0**	**0**	**0**		
Animal Control								
Operating Expense								
05	05200	Expenses Relating to Animal Control	0	0	1,199	1,199		
05	05201	Animal Control - Ranger Expense	5,000	0	840	840		
			5,000	**0**	**2,039**	**2,039**		
Operating Income								
05	05202	Fines and Penalties - Animal Control	(100)	0	0	0		
05	05203	Dog Registration Fees	(750)	0	0	0		
05	05301	Income Relating to Other Law	(50)	0	0	0		
			(900)	**0**	**0**	**0**		
		TOTAL OPERATING EXPENDITURE	**92,200**	**24,617**	**22,789**	(1,828)		
		TOTAL OPERATING INCOME	**(48,400)**	**(3,500)**	**(3,409)**	91		
		TOTAL CAPITAL EXPENDITURE	**0**	**0**	**0**	0		

Schedule 07 Health

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. $	Var. %	Comment
Health-HACC								
Operating Expense								
07	07110	HCS -Salaries	80,000	19,998	18,163	(1,835)	(9)%	
07	07112	Expenses Relating to Health HCS	70,000	18,499	20,879	2,380	13%	
07	07114	HCS - ABC Costs	66,000	17,500	10,548	(6,952)	(40)%	
			216,000	**55,997**	**49,590**	**(6,407)**		
Operating Income								
07	07101	Service Fee	(240,000)	(60,000)	(63,246)	(3,246)	5%	
07	13198	Profit on Sale of Asset	(12,000)	0	0	0		
			(252,000)	**(60,000)**	**(63,246)**	**(3,246)**		
Capital Expense								
07	07405	Purchase Plant - HCS Vehicle	65,000	0	0	0		
			65,000	**0**	**0**	**0**		
Capital Income								
07	07109	Proceeds on Sale of Asset	(35,000)	0	0	0		
			(35,000)	**0**	**0**	**0**		
Preventative Services - Administration & Inspections								
Operating Expense								
07	07400	ABC Costs- Preventative Services - /	16,000	3,999	2,637	(1,362)	(34)%	
07	07404	Analytical Expenses	400	400	372	(28)	(7)%	
07	07406	Contract - EHO Expense	8,000	2,000	2,412	412	21%	
			24,400	**6,399**	**5,421**	**(978)**		
Operating Income								
07	07401	Income Relating to Preventative Ser	0	0	0	0		
07	07407	Reimbursement	(100)	0	0	0		
			(100)	**0**	**0**	**0**		
Preventative Services - Pest Control								
Operating Expense								
07	07500	Mosquito Control Preventative Serv	2,500	0	0	0		
			2,500	**0**	**0**	**0**		
Preventative Services -Other								
Operating Expense								
07	07600	Ambulance Services - Other	2,000	60	84	24	40%	
07	07601	Medical Rooms & Dr Expense - Othe	12,500	2,498	4,777	2,279	91%	
08	08600	ABC Costs- Other Welfare	57,000	3,050	2,637	(413)	(14)%	
			71,500	**5,608**	**7,497**	**1,889**		
Operating Income								
07	07602	Reimbursement Rural Health West	(12,000)	(3,000)	(2,336)	664	(22)%	
			(12,000)	**(3,000)**	**(2,336)**	**664**		
Other Health								
Operating Expense								
07	07700	Nurse Practitioner Clinic	35,500	8,877	7,946	(931)	(10)%	
07	07799	Depreciation - Health	2,100	525	347	(178)	(34)%	
			37,600	**9,402**	**8,292**	**(1,110)**		
Operating Income								
07	07701	WAPHA /Other Funding	0	0	0	0		
07	07703	User Pay Fee Nurse Practitioner Ser	(12,000)	(3,000)	(3,895)	(895)	30%	
07	07704	Medicare Benefits	(10,000)	(4,165)	(5,039)	(874)	21%	
			(22,000)	**(7,165)**	**(8,935)**	**(1,770)**		
Capital Expense								
07	07702	Purchase Buildings - Medical Centre	20,000	0	5,853	5,853		
			20,000	**0**	**5,853**	**5,853**		
Capital Income								
07	07603	WAPHA - Medical Centre Upgrades	0	0	0	0		
			0	**0**	**0**	**0**		
		TOTAL OPERATING EXPENDITURE	**352,000**	**77,406**	**70,800**	**(6,606)**		
		TOTAL OPERATING INCOME	**(286,100)**	**(70,165)**	**(74,517)**	**(4,352)**		
		TOTAL CAPITAL INCOME	**(35,000)**	**0**	**0**	**0**		
		TOTAL CAPITAL EXPENDITURE	**85,000**	**0**	**5,853**	**5,853**		

Schedule 08 Education & Welfare

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. $	Var. %	Comment
Pre-Schools								
Operating Expense								
08	08100	Expenses Relating to Schools	16,000	9,000	9,229	229	3%	
08	08101	Westonia Primary School	53,000	13,075	11,725	(1,350)	(10)%	
08	08199	Depreciation - School	14,000	3,498	2,374	(1,124)	(32)%	
			83,000	**25,573**	**23,329**	**(2,244)**		
Operating Income								
08	08103	Income School Facility/Main Buildin	0	0	0	0		
08	08105	Income Unit Accomodation	(20,000)	(3,998)	(4,095)	(97)	2%	
			(20,000)	**(3,998)**	**(4,095)**	**(97)**		
Capital Income								
08	08107	LotteryWest	(250,000)	0	0	0		
08	08108	Collgar Renewables	(10,000)	0	(5,000)	(5,000)		
			(260,000)	**0**	**(5,000)**	**(5,000)**		
Capital Expense								
08	08104	Purchase Land & Buildings- Leisure (	250,000	500	1,093	593	119%	
08	08203	Purchase Furniture & Equipment - L	95,000	750	1,180	430	57%	
			345,000	**1,250**	**2,273**	**1,023**		
Aged & Disabled - Senior Citizens								
Operating Expense								
08	08401	Seniors Activities	7,500	1,575	2,287	712	45%	
08	08402	Wheatbelt Agcare	500	500	600	100	20%	
			8,000	**2,075**	**2,887**	**812**		
Operating Income								
08	08403	Income Relating to Aged & Disabled	(5,000)	0	0	0		
			(5,000)	**0**	**0**	**0**		
		TOTAL OPERATING EXPENDITURE	**91,000**	**27,648**	**26,216**	**(1,432)**		
		TOTAL OPERATING INCOME	**(25,000)**	**(3,998)**	**(4,095)**	**(97)**		
		TOTAL CAPITAL INCOME	**(260,000)**	**0**	**(5,000)**	**(5,000)**		
		TOTAL CAPITAL EXPENDITURE	**345,000**	**1,250**	**2,273**	**1,023**		

Schedule 09 Housing

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. $	Var. %	Comment
Staff Housing								
Operating Expense								
09	09100	Staff Housing - ABC Costs	24,000	6,500	3,955	(2,545)	(39)%	
09	09101	Maintenance 20 Diorite St -DCEO	25,000	2,622	1,931	(691)	(26)%	
09	09102	Maintenance 11 Quartz St - Swimmi	5,000	1,248	611	(637)	(51)%	
09	09104	Maintenance 37 Diorite St - Rental	500	300	487	187	62%	
09	09105	Maintenance 7 Quartz St - Plant Op	4,800	1,197	739	(458)	(38)%	
09	09108	Depreciation - Staff Housing	53,000	13,248	8,748	(4,500)	(34)%	
09	09109	Maintenance 13 Pyrite Street -Plant	5,200	1,199	453	(746)	(62)%	
09	09201	Maintenance 4 Quartz St - Plant Op	5,300	1,825	1,544	(281)	(15)%	
09	09202	Maintenance 55 Wolfram St -Admin	11,800	6,447	10,658	4,211	65%	
09	09211	Maintenance 301 Pyrite Street - Sen	4,800	1,399	1,579	180	13%	
			139,400	**35,982**	**29,835**	**(6,147)**		
Operating Income								
09	09121	Income 20 Diorite St -Rental	0	0	0	0		
09	09122	Income 11 Quartz St - Swimming Po	(2,600)	(648)	(600)	48	(7)%	
09	09124	Income 37 Diorite St - Rental	(1,000)	(494)	(1,020)	(526)	106%	
09	09125	Income 7 Quartz St - Plant Operator	(2,600)	(648)	(480)	168	(26)%	
09	09130	Income 13 Pyrite Street -Plant Oper	(2,600)	(648)	(600)	48	(7)%	
09	09220	Income 4 Quartz St - Plant Operator	(2,600)	(648)	(600)	48	(7)%	
09	09221	Income 55 Wolfram St -Administrati	(7,800)	(2,950)	(3,359)	(409)	14%	
09	09230	Income 301 Pyrite Street - Senior Fi	(2,600)	(648)	(540)	108	(17)%	
			(21,800)	**(6,684)**	**(7,199)**	**(515)**		
Other Housing								
Operating Expense								
09	09103	CEACA Contribution 3Units	153,000	0	0	0		
09	09200	Other Housing - ABC Costs	24,000	6,500	3,955	(2,545)	(39)%	
09	09203	Maintenance - Lifestyle	14,000	4,195	2,332	(1,863)	(44)%	
09	09206	Maintenance Quartz Street Age Uni	14,450	5,093	3,602	(1,491)	(29)%	
09	09208	Maintenance - 17 Pyrite Street JV U	14,250	3,238	1,258	(1,980)	(61)%	
09	09212	Rental Lifestyle Village - Westonia P	13,500	3,375	0	(3,375)	(100)%	
09	09236	Depreciation Other Housing	60,500	15,123	9,437	(5,686)	(38)%	
			293,700	**37,524**	**20,585**	**(16,939)**		
Other Housing								
Operating Income								
09	09222	Income - Lifestyle	(70,000)	(21,500)	(22,012)	(512)	2%	
09	09227	Income 17Pyrite St - JV Units	(9,360)	(2,440)	(2,680)	(240)	10%	
09	09231	Income - Ramelius Resources Lease	(24,000)	(6,000)	(6,044)	(44)	1%	
09	09238	Income -Age Units Quartz Street	(14,040)	(4,210)	(4,915)	(705)	17%	
09	09298	Profit on Sale of Asset	(7,000)	0	0	0		
			(124,400)	**(34,150)**	**(35,651)**	**(1,501)**		
Capital Expense								
09	09127	Purchase - Staff Housing - Shed 4 Q	30,000	0	0	0		
09	09128	Purchase Land & Buildings - New St	0	0	0	0		
			30,000	**0**	**0**	**0**		
Capital Income								
09	09237	Income -Sale of 37 Diorite St, Westo	(80,000)	0	0	0		
			(80,000)	**0**	**0**	**0**		
		TOTAL OPERATING EXPENDITURE	**433,100**	**73,506**	**50,420**	(23,086)		
		TOTAL OPERATING INCOME	**(146,200)**	**(40,834)**	**(40,290)**	544		
		TOTAL CAPITAL INCOME	**(80,000)**	**0**	**0**	**0**		
		TOTAL CAPITAL EXPENDITURE	**30,000**	**0**	**0**	0		

Schedule 10 Community Amenities

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. $	Var. %	Comment
Sanitation - Household Refuse								
Operating Expense								
10	10100	ABC Costs- Household Refuse	24,000	6,500	3,955	(2,545)	(39)%	
10	10103	Domestic Refuse Collection	15,000	1,750	2,641	891	51%	
10	10105	Refuse Collection Public Bins	15,000	3,547	3,385	(162)	(5)%	
10	10106	Refuse Maintenance	22,000	750	1,325	575	77%	
10	10107	Waste Oil Recycling	500	0	0	0		
10	10108	Containers for Change Recycling Bin	0	0	0	0		
			76,500	**12,547**	**11,306**	**(1,241)**		
Operating Income								
10	10120	Income Relating to Sanitation - Hou	(14,000)	(14,000)	(13,229)	771	(6)%	
10	10122	Drum-Muster	0	0	0	0		
			(14,000)	**(14,000)**	**(13,229)**	**771**		
Other Community Amenities								
Operating Expense								
10	10704	Maintenance - Public Conveniences	9,000	2,747	3,194	447	16%	
10	10705	Maintenance - Cemetery	0	0	0	0		
10	10706	Maintenance - Grave Digging	11,000	3,870	2,797	(1,073)	(28)%	
10	10799	Depreciation - Community Services	21,200	6,298	5,125	(1,173)	(19)%	
			41,200	**12,915**	**11,116**	**(1,799)**		
Operating Income								
10	10701	Income Relating to Other Communi	0	0	0	0		
10	10708	Cemetery Fees	(2,000)	(500)	0	500	(100)%	
			(2,000)	**(500)**	**0**	**500**		
Capital Expenditure								
10	10702	Purchase Land & Buildings - Niche V	20,000	0	0	0		
			20,000	**0**	**0**	**0**		
		TOTAL OPERATING EXPENDITURE	**117,700**	**25,462**	**22,422**	(3,040)		
		TOTAL OPERATING INCOME	**(2,000)**	**(500)**	**0**	500		
		TOTAL CAPITAL EXPENDITURE	**20,000**	**0**	**0**	**0**		

Schedule 11 Recreation & Culture

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. $	Var. %	Comment
Public Halls & Civic Centres								
Operating Expense								
11	11100	ABC Costs- Public Halls & Civic Cent	82,000	20,499	13,185	(7,314)	(36)%	
11	11104	Maintenance - Public Halls	34,500	6,619	3,726	(2,893)	(44)%	
11	11105	Maintenance - Complex/ Gym	34,000	8,074	6,267	(1,807)	(22)%	
11	11106	Maintenance - Wanderers Stadium	32,200	6,807	4,760	(2,047)	(30)%	
11	11107	MOU Westonia Progress Payment	30,000	0	0	0		
11	11199	Depreciation - Public Halls	67,800	16,947	11,484	(5,463)	(32)%	
			280,500	**58,946**	**39,422**	**(19,524)**		
Operating Income								
11	11110	Income Relating to Public Halls & Ci	(200)	(100)	(100)	0	0%	
11	11111	Income Edna May MOU 33%	(17,500)	(4,375)	(4,866)	(491)	11%	
11	11112	Income Charges Stadium	(500)	(125)	0	125	(100)%	
11	11114	Income Edna May MOU WPA 67%	(30,000)	(10,000)	(9,880)	120	(1)%	
			(48,200)	**(14,600)**	**(14,847)**	**(247)**		
Capital Expense								
11	11102	Purchase Land & Buildings	0	0	0	0		
11	11103	Purchase Furniture & Equipment -G	70,000	0	0	0		
11	11607	Furniture & Equipment - Disabled R	20,000	0	0	0		
			90,000	**0**	**0**	**0**		
Swimming Pool								
Operating Expense								
11	11207	Maintenance Westonia Swimming P	45,000	9,660	4,755	(4,905)	(51)%	
11	11208	Chlorine Expenses	3,500	0	0	0		
11	11209	Management Contract Charges	75,000	28,750	34,736	5,986	21%	
11	11210	Water Charges	7,000	0	0	0		
11	11299	Depreciaton - Swimming Pool	32,700	1,923	767	(1,156)	(60)%	
			163,200	**40,333**	**40,258**	**(75)**		
Capital Expense								
11	11204	Purchase Land & Buildings -Kiosk/Al	1,450,000	265,833	231,040	(34,793)	(13)%	
11	11205	Purchase Furniture & Equipment - S	0	0	0	0		
			1,450,000	265,833	231,040	(34,793)		
Other Recreation & Sport								
Operating Expense								
11	11307	Maintenance - Playground, Tennis &	265,000	53,907	43,021	(10,886)	(20)%	
11	11308	Maintenance - Recreation Oval	49,000	7,443	3,276	(4,167)	(56)%	
11	11399	Depreciation - Other Rec & Sport	66,500	23,831	25,085	1,254	5%	
			380,500	**85,181**	**71,382**	**(13,799)**		
Operating Income								
11	11302	Marquee Hire Charges	(100)	0	0	0		
			(100)	**0**	**0**	**0**		
Capital Income								
11	11301	DFES Grant	(35,000)	0	0	0		
11	11310	LRCIP Grant Round 3 Stadium Final	(722,000)	(492,000)	(492,589)	(589)	0%	
11	11211	LRCIP Grant Round 4 Kiosk/Ablution	(259,000)	0	0	0		
			(1,016,000)	**(492,000)**	**(492,589)**	**(589)**		
Capital Expense								
11	11303	Purchase Land & Buildings - Bowling	0	0	0	0		
11	11304	Purchase Furniture & Equipment - S	10,000	0	3,847	3,847		
11	11309	Bowling Green Redevelopment - CA	0	0	0	0		
			10,000	**0**	**3,847**	**3,847**		
Television and Rebroadcasting								
Operating Expense								
11	11401	Maintenance - Television and Rebrc	4,000	699	423	(276)	(39)%	
11	11499	Depreciation - TV & Radio	5,500	1,374	924	(450)	(33)%	
			9,500	**2,073**	**1,347**	**(726)**		
Capital Expense								
11	11404	Purchase Furniture & Equipment - T	0	0	0	0		
			0	**0**	**0**	**0**		

Schedule 11 Recreation & Culture

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. $	Var. %	Comment
Other Recreation & Sport								
Operating Expense								
11	11504	Library Salaries	20,000	4,998	5,122	124	2%	
11	11505	Library Expenses	3,500	875	139	(736)	(84)%	
			23,500	**5,873**	**5,262**	**(611)**		
Operating Income								
11	11501	Income Relating to Libraries	(100)	(25)	0	25	(100)%	
11	11502	Fines & Penalties Charged	(100)	(25)	0	25	(100)%	
			(200)	**(50)**	**0**	**50**		
Capital Expense								
11	11503	Purchase Furniture & Equipment - L	0	0	0	0		
			0	**0**	**0**	**0**		
Other Culture								
Operating Expense								
11	11605	Nature Reserve Management	20,000	0	0	0		
11	11606	Maintenance Walgoolan Gazebo	600	0	0	0		
			20,600	**0**	**0**	**0**		
Operating Income								
11	11602	Income Charges History Books	(200)	0	(191)	(191)		
11	11604	Ramelius Common Management - I	0	0	0	0		
			(200)	**0**	**(191)**	**(191)**		
Capital Expense								
11	11603	Purchase Furniture & Equipment - P	30,000	0	0	0		
			30,000	**0**	**0**	**0**		
		TOTAL OPERATING EXPENDITURE	**877,800**	**192,406**	**157,670**	**(34,736)**		
		TOTAL OPERATING INCOME	**(48,600)**	**(14,650)**	**(15,037)**	**(387)**		
		TOTAL CAPITAL INCOME	**(1,016,000)**	**(492,000)**	**(492,589)**	**(589)**		
		TOTAL CAPITAL EXPENDITURE	**1,580,000**	**265,833**	**234,888**	**(30,945)**		

Schedule 12 Transport

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. $	Var. %	Comment
Streets Roads Bridges & Depot Construction								
Capital Expense								
12	12101	Roads Construction Council	888,500	112,126	51,339	(60,787)	(54)%	
12	12103	MRWA Project Construction	595,000	148,750	0	(148,750)	(100)%	
12	12104	Roads to Recovery Construction	571,000	98,746	111,813	13,067	13%	
12	12108	Footpath Construction	50,000	0	4,472	4,472		
			2,104,500	**359,622**	**167,624**	**(191,998)**		
Streets Roads Bridges & Depot Maintenance								
Operating Expense								
12	12202	Power - Street Lighting	8,500	2,124	1,797	(327)	(15)%	
12	12203	Maintenance - GRM	590,000	263,528	237,180	(26,348)	(10)%	
12	12204	Maintenance - Depot	30,500	9,496	7,685	(1,811)	(19)%	
12	12205	Maintenance - Footpaths	500	0	0	0		
12	12206	Traffic Signs Maintenance	22,000	5,493	1,748	(3,745)	(68)%	
12	12208	Townsite Beautification	50,000	13,498	17,130	3,632	27%	
12	12219	RRG Expenses	0	0	9,174	9,174		
12	12299	Depreciation - Street, Roads, Bridge	1,192,500	385,011	286,069	(98,942)	(26)%	
			1,894,000	**679,150**	**560,783**	**(118,367)**		
Operating Income								
12	12212	Grant - MRWA Direct	(193,500)	(193,500)	(193,449)	51	(0)%	
12	12213	Grant - MRWA Specific	(396,500)	(175,125)	(175,135)	(10)	0%	
12	12214	Grant -Electric Car Charging Station	(100)	0	0	0		
12	12216	Grant - Roads to Recovery	(571,000)	0	(241,000)	(241,000)		
			(1,161,100)	**(368,625)**	**(609,584)**	**(240,959)**		
Capital Expense								
12	12220	Concrete Depot Shed-LB	20,000.00	0.00	0.00	0.00		
			20,000.00	**0.00**	**0.00**	**0.00**		
Road Plant Purchase								
Operating Expense								
12	12359	Loss on Sale of Asset	0	0	0	0		
			0	**0**	**0**	**0**		
Operating Income								
12	12398	Profit on Sale of Asset	(33,000)	(16,500)	(16,525)	(25)	0%	
			(33,000)	**(16,500)**	**(16,525)**	**(25)**		
Capital Income								
12	12306	Proceeds on Sale of Asset	(142,500)	0	0	0		
			(142,500)	**0**	**0**	**0**		
Road Plant Purchase								
Capital Expense								
12	12304	Telehandler - CAPITAL	180,000	105,500	105,455	(45)	(0)%	
12	12307	Outside Staff Veichles - CAPITAL	40,000	0	0	0		
12	12309	Water Cart Trailer - CAPITAL	0	0	12,716	12,716		
			220,000	**105,500**	**118,171**	**12,671**		
Aerodromes								
Operating Expense								
12	12604	Airport Maintenance	4,900	2,998	2,407	(591)	(20)%	
			4,900	**2,998**	**2,407**	**(591)**		
Operating Income								
12	12601	Income Relating to Aerodromes	(100)	0	0	0		
			(100)	**0**	**0**	**0**		
Capital Expense								
12	12605	Airport Land - CAPITAL	0	0	0	0		
			0	**0**	**0**	**0**		
		TOTAL OPERATING EXPENDITURE	**1,898,900**	**682,148**	**563,191**	**(118,957)**		
		TOTAL OPERATING INCOME	**(1,194,200)**	**(385,125)**	**(626,109)**	**(240,984)**		
		TOTAL CAPITAL INCOME	**(142,500)**	**0**	**0**	**0**		
		TOTAL CAPITAL EXPENDITURE	**2,344,500**	**465,122**	**285,795**	**(179,328)**		

Schedule 13 Economic Services

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. $	Var. %	Comment
Rural Services								
Operating Expense								
13	13100	ABC Costs- Rural Services	0	0	691	691		
13	13119	Project TBA	0	0	0	0		
13	13123	NRM Contract	5,000	0	0	0		
13	13125	Noxious Weed Control	2,000	0	0	0		
13	13126	Wild Dog Contribution	0	0	0	0		
			7,000	**0**	**691**	**691**		
Operating Income								
13	13105	Govt. Grant Funding	0	0	0	0		
			0	**0**	**0**	**0**		
Capital Expense								
13	13107	Purchase Plant & Equipment - Warr	270,000	31,000	32,705	1,705	6%	
			270,000	**31,000**	**32,705**	**1,705**		
Capital Income								
13	13108	Warralakin Water Tank DWER	(270,000)	0	0	0		
			(270,000)	**0**	**0**	**0**		
Tourism & Area Promotion								
Operating Expense								
13	13200	Admin Allocations Tourism & Area F	49,000	12,249	7,911	(4,338)	(35)%	
13	13210	Area Promotion	8,000	0	0	0		
13	13211	SUBS- CW Visitor Centre	3,000	0	0	0		
13	13212	SUBS- Newtravel	7,000	0	0	0		
13	13213	Maintenance Caravan Park	93,250	28,107	27,736	(371)	(1)%	
13	13214	Information Bay- Carrabin	11,050	2,758	345	(2,413)	(87)%	
13	13215	Old Club Hotel Museum -Maintenar	50,500	7,618	3,791	(3,827)	(50)%	
13	13299	Depreciation - Tourism & Area Prom	39,000	9,747	6,549	(3,198)	(33)%	
			260,800	**60,479**	**46,333**	**(14,146)**		
Operating Income								
13	13201	Income Relating to Tourism & Area	0	0	0	0		
13	13202	Caravan Site Charges	(50,000)	(17,798)	(23,727)	(5,929)	33%	
13	13203	Tent Site Charges	(500)	(164)	(159)	5	(3)%	
13	13204	Souvenir Sales	(500)	(143)	(285)	(142)	100%	
13	13221	Income - Old Club Hotel Museum E	(10,000)	(2,999)	(3,969)	(970)	32%	
13	13223	Electric Car Charging Station - INCOI	0	0	(6)	(6)		
			(61,000)	**(21,104)**	**(28,148)**	**(7,044)**		
Capital Expense								
13	13216	Museum Expansion Project - CAPIT/	850,000	0	1,325	1,325		
			850,000	**0**	**1,325**	**1,325**		
Capital Income								
13	13222	Loan Proceeds	(600,000)	0	0	0		
13	13225	LotteryWest Grant- Muesuem	(250,000)	0	0	0		
			(850,000)	**0**	**0**	**0**		
Building Control								
Operating Expense								
13	13301	Contract EH Services	10,000	750	750	0	0%	
			10,000	**750**	**750**	**0**		
Operating Income								
13	13303	Building Permit Charges	(2,000)	(1,000)	(1,433)	(433)	43%	
13	13304	Demolition Charges	(100)	0	0	0		
13	13305	Commission BRB	(200)	0	0	0		
13	13307	Planning Fee	0	0	0	0		
			(2,300)	**(1,000)**	**(1,433)**	**(433)**		
Community Development (CRC)								
Operating Expense								
13	13400	ABC Costs - Community Developme	65,000	16,248	10,548	(5,700)	(35)%	
13	13401	Programs / Activities	10,000	2,632	1,513	(1,119)	(43)%	
13	13402	Workers Compensation Premiums	7,000	0	0	0		
13	13403	Superannuation	13,000	3,249	2,107	(1,142)	(35)%	
13	13404	Salaries	107,500	20,874	17,646	(3,228)	(15)%	
13	13405	Community Events	40,000	7,999	5,072	(2,927)	(37)%	
13	13406	Grant Generated Expenditure	0	0	0	0		
13	13610	Building Maintenance	26,500	3,660	2,695	(965)	(26)%	
			269,000	**54,662**	**39,581**	**(15,081)**		

Schedule 13 Economic Services

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. $	Var. %	Comment
Operating Income								
13	13410	Grant Funding Opportunities	(40,000)	(20,000)	(20,000)	0	0%	
13	13411	DPIRD Grants Funding (CRC)	(110,000)	(14,498)	(34,221)	(19,723)	136%	
13	13412	Income Relating to Westonia CRC O	0	0	(152)	(152)		
13	13413	Events Income	0	0	(0)	(0)		
			(150,000)	**(34,498)**	**(54,373)**	**(19,875)**		
Plant Nursery								
Operating Expense								
13	13502	Nursery Operating Costs	1,800	350	80	(270)	(77)%	
			1,800	**350**	**80**	**(270)**		
Operating Income								
13	13505	Tree Planter Hire	0	0	0	0		
			0	**0**	**0**	**0**		
Other Economic Services								
Operating Expense								
13	13600	ABC Costs to Other Economic Servic	8,000	2,301	1,505	(796)	(35)%	
13	13611	Water Supply Standpipes	161,500	40,373	4,130	(36,243)	(90)%	
13	13613	Ramelius ResourceLease - Industrial	0	0	0	0		
13	13614	St Lukes Church	5,000	848	23	(825)	(97)%	
13	13615	CO-OP Bus -Expense	0	0	0	0		
13	16106	Loan Interest Loan # 99	15,000	0	0	0		
13	13699	Depreciation- Other Economic Servi	73,500	21,375	15,135	(6,240)	(29)%	
			263,000	**64,897**	**20,793**	**(44,104)**		
Other Economic Services								
Operating Income								
13	13602	Community Bus Hire Charges	(2,000)	(798)	(1,025)	(227)	28%	
13	13603	Ramelius Resource Lease - Industria	(20,000)	(5,000)	(4,744)	256	(5)%	
13	13604	Police Licensing Commissions	(9,000)	(1,750)	(1,560)	190	(11)%	
13	13607	SSL Interest Reimbursement	(5,600)	0	0	0		
13	13608	SSL Principal Reimbursement	(12,800)	0	0	0		
13	13609	Standpipe Water Charges - per kL	(120,000)	(8,000)	(15,440)	(7,440)	93%	
13	13618	Reimbursements General	(200)	(50)	(36)	14	(27)%	
			(169,600)	**(15,598)**	**(22,806)**	**(7,208)**		
Capital Expense								
13	13606	Land & Buildings - Wolfram Street S	0	0	0	0		
			0	**0**	**0**	**0**		
		TOTAL OPERATING EXPENDITURE	**811,600**	**181,138**	**108,227**	**(72,911)**		
		TOTAL OPERATING INCOME	**(382,900)**	**(72,200)**	**(106,760)**	**(34,560)**		
		TOTAL CAPITAL INCOME	**(1,120,000)**	**0**	**0**	**0**		
		TOTAL CAPITAL EXPENDITURE	**1,120,000**	**31,000**	**34,030**	**3,030**		

Schedule 14 Other Property & Services

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. $	Var. %	Comment
Private Works								
Operating Expense								
14	14102	Private Works	25,000	6,250	6,947	697	11%	
			25,000	**6,250**	**6,947**	**697**		
Operating Income								
14	14100	Private Works Income	(25,000)	(8,250)	(28,676)	(20,426)	248%	
			(25,000)	**(8,250)**	**(28,676)**	**(20,426)**		
Public Works Overheads								
Operating Expense								
14	14200	Administration Allocations to PWOH	266,300	66,573	44,734	(21,839)	(33)%	
14	14202	Sick Leave Expense	20,000	7,998	9,409	1,411	18%	
14	14203	Annual & Long Service Leave Expens	100,000	11,999	14,374	2,375	20%	
14	14204	Protective Clothing - Outside Staff	6,000	1,500	4,277	2,777	185%	
14	14205	Conference Expenses- Engineering	4,000	1,000	820	(180)	(18)%	
14	14206	Medical Examination Costs	500	250	245	(6)	(2)%	
14	14207	Public Works Overheads Allocated t	(649,300)	(213,324)	(224,942)	(11,618)	5%	
14	14208	OSH Expenses	4,500	1,125	4,044	2,919	259%	
14	14211	Unallocated Wages	0	0	0	0		
14	14214	Eng. & Technical Support	10,000	0	270	270		
14	14215	Staff Training	24,000	0	0	0		
14	14216	Insurance on Works	17,000	17,000	20,614	3,614	21%	
14	14217	Supervision Costs	24,000	6,000	5,594	(406)	(7)%	
14	14218	Service Pay	7,000	1,749	1,630	(119)	(7)%	
14	14219	Superannuation Cost	120,000	29,000	30,162	1,162	4%	
14	14220	Allowances & Other Costs	38,000	7,498	4,146	(3,352)	(45)%	
14	14221	Fringe Benefits Tax - Works	8,000	0	3,335	3,335		
			0	**(61,632)**	**(81,288)**	**(19,656)**		
Operating Income								
14	14201	Income Relating to Public Works Ov	(7,000)	(1,849)	(1,400)	449	(24)%	
			(7,000)	**(1,849)**	**(1,400)**	**449**		
Plant Operation Costs								
Operating Expense								
14	14302	Insurance - Plant	17,000	7,248	5,942	(1,306)	(18)%	
14	14303	Fuel & Oils	240,000	60,000	60,838	838	1%	
14	14304	Tyres and Tubes	20,000	5,000	3,047	(1,953)	(39)%	
14	14305	Parts & Repairs	140,000	20,998	23,579	2,581	12%	
14	14306	Internal Repair Wages	33,500	8,373	8,329	(44)	(1)%	
14	14307	Licences - Plant	9,000	6,000	6,177	177	3%	
14	14308	Depreciation - Plant	200,000	49,998	36,234	(13,764)	(28)%	
14	14309	Plant Operation Costs Allocated to \	(704,500)	(145,124)	(116,741)	28,383	(20)%	
14	14310	Blades & Tynes	15,000	9,500	10,305	805	8%	
14	14311	Consumable Items	20,000	3,998	1,746	(2,252)	(56)%	
14	14312	Expendable Tools	10,000	2,500	243	(2,257)	(90)%	
			0	**28,491**	**39,699**	**11,208**		
Stock Fuels & Oils								
Operating Expense								
14	14402	Purchase of Stock Materials	0	0	16,977	16,977		
			0	**0**	**16,977**	**16,977**		
Operating Income								
14	14404	Diesel Fuel Rebate	(50,000)	(10,500)	(13,140)	(2,640)	25%	
14	14405	Sale of Stock	(500)	(125)	0	125	(100)%	
14	14406	Sale of Fuel and Scrap	(2,000)	(500)	0	500	(100)%	
			(52,500)	**(11,125)**	**(13,140)**	**(2,015)**		
Administration								
Operating Expense								
14	14500	Expenses relating to Administration	494,000	111,498	102,277	(9,221)	(8)%	
14	14501	Administration Office Maintenance	72,500	17,117	16,863	(254)	(1)%	
14	14502	Workers Compensation Premiums-	28,000	15,000	14,773	(228)	(2)%	
14	14503	Office Equipment Maintenance - Ad	5,000	1,250	0	(1,250)	(100)%	
14	14504	Telecommunications - Admin	0	0	0	0		
14	14505	Travel & Accommodation - Admin	2,000	500	0	(500)	(100)%	

Schedule 14 Other Property & Services

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. $	Var. %	Comment
Administration								
Operating Expense - Continued								
14	14506	Legal Expenses Administration	5,000	0	0	0		
14	14507	Training Expenses - Admin	7,500	0	0	0		
14	14508	Printing & Stationery - Admin	10,000	100	2,131	2,031	2,031%	
14	14509	Fringe Benefits Tax - Admin	17,000	0	5,001	5,001		
14	14510	Conference Expenses - Admin	6,000	2,000	1,287	(713)	(36)%	
14	14511	Staff Uniform - Admin	3,000	750	293	(457)	(61)%	
14	14515	Administration Costs Allocated to Pı	(818,000)	(200,498)	(131,845)	68,653	(34)%	
14	14517	Postage & Freight	1,500	175	200	25	14%	
14	14521	IT/Accounting Programs	43,500	29,000	28,554	(446)	(2)%	
14	14522	Advertising	3,000	0	0	0		
14	14559	Admin Loss on Sale	18,000	0	0	0		
14	14599	Depreciation - Admin	37,000	9,249	6,350	(2,899)	(31)%	
			(65,000)	**(13,859)**	**45,885**	**59,744**		
Operating Income								
14	14525	Admin - Reimbursement	(1,000)	(179)	(107)	72	(40)%	
14	14598	Profit on Sale of Asset - Admin	(14,000)	0	0	0		
			(15,000)	**(179)**	**(107)**	**72**		
Capital Expense								
14	14519	Admin Server - CAPITAL	30,000	0	0	0		
14	14520	CEO Vehicle - CAPITAL	120,000	0	0	0		
14	14523	Administration Vehicle - CAPITAL	80,000	0	0	0		
			230,000	**0**	**0**	**0**		
Operating Expense								
14	14602	Gross Salaries & Wages	1,500,000	375,001	350,035	(24,966)	(7)%	
14	14603	Less Sal & Wages Aloc to Works	(1,500,000)	(375,003)	(350,035)	24,968	(7)%	
			0	**(2)**	**0**	**2**		
Unclassified								
Operating Income								
14	14701	Income Relating to Unclassified	(20,000)	0	(30,000)	(30,000)		
14	14705	Ramelius Resources Haulage Operat	(150,000)	(85,500)	(115,504)	(30,004)	35%	
			(170,000)	**(85,500)**	**(145,504)**	**34,100**		
Unclassified								
Capital Expense								
14	14704	Land Development	100,000	0	0	0		
			100,000	**0**	**0**	**0**		
Capital Income								
14	14799	Proceeds on Sale of Assets	(175,000)	0	0	0		
			(175,000)	**0**	**0**	**0**		
		TOTAL OPERATING EXPENDITURE	**(40,000)**	**(40,752)**	**28,219**	**68,971**		
		TOTAL OPERATING INCOME	**(269,500)**	**(106,903)**	**(188,826)**	**12,180**		
		TOTAL CAPITAL EXPENDITURE	**330,000**	**0**	**0**	**0**		
		TOTAL CAPITAL INCOME	**(175,000)**	**0**	**0**	**0**		

SHIRE OF WESTONIA

SUPPLEMENTARY INFORMATION

TABLE OF CONTENTS

3 CASH AND FINANCIAL ASSETS

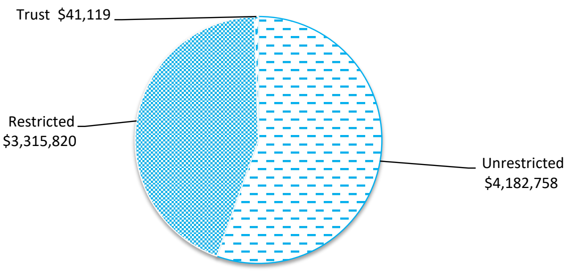
Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		$	$	$	$			
Cash on hand								
PETTY CASH and FLOATS	Cash and cash equivalents	870	0	870	0		NIL	On Hand
MUNCIPAL BANK ACCOUNT	Cash and cash equivalents	4,181,888	0	4,181,888	0	BankWest	Variable	Cheque Acc.
RESERVE FUND	Cash and cash equivalents	0	3,315,820	3,315,820	0	BankWest	Variable	Term Deposit
TRUST FUND CASH AT BANK	Cash and cash equivalents	0	0	0	41,119	BankWest	Variable	Cheque Acc.
Total		**4,182,758**	**3,315,820**	**7,498,578**	**41,119**			
Comprising								
Cash and cash equivalents		4,182,758	3,315,820	7,498,578	41,119			
Financial assets at amortised cost		0	0	0	0			
		4,182,758	**3,315,820**	**7,498,578**	**41,119**			

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
		$			
Card # ** **** **** *693**					
Price, Arthur W	Card Fee 1 @ $4.00	4.00	Bankwest	17.99%	30-Sep-24
	1049451 Cloud Anti Spam Recurring	50.00			
	1038203 Office 365 Exchange online Plan Monthly Recurring	39.04			
	1047021 Microsoft 365 Business Basic Recurring Monthly	128.70			
	Active8me internet service	434.15			
	1049449 Managed Endpoint & Subscriptions Recurring	264.99			
	1038283 - Microsoft 365 Business Std Recurring	371.80			
	Starlink - CEO Internet - August	139.00			
	Go Mad Merredin - Storage Containers	21.00			
	Esplanade Hotel Busselton	334.10			
	Pelican Point - Refreshments (card used in error	19.99			
	Westonia Tavern - Depot Refreshments	140.00			
	Cadds Fashions - CEO Uniform	129.98			
		2076.75			
Card # ** **** **** *035**					
Geier, Jasmine L	Office Works - Easymount ph holder	58.95	Bankwest	17.99%	30-Sep-24
	Landgate - Certi of Title	31.60			
	Shire of Westonia - Plate Change	31.10			
	LG Professionals - Membership	560.00			
	Office Works - Hand Cleaner	253.95			
	Card Fee 1 @ $4.00	4.00			
		939.60			
		3016.35			

Corporate Fuel Cards	Transaction Summary	Total Amount	Institution	Interest Rate	Period End Date
		$			
Card #** **** **** 7401**					
Bill Price					30-Sep-24
		0.00			
Card #** **** **** 5677**					
Kevin Paust			BP		30-Sep-24
		0.00			
Card #** **** **** 5510**					
Jasmine Geier			BP		30-Sep-24
		0.00			
		0.00			

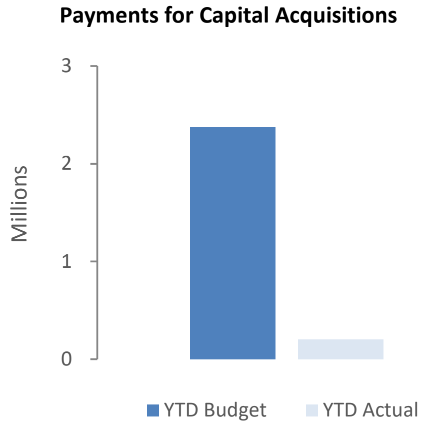
4 RESERVE ACCOUNTS

Reserve name	Budget Opening Balance	Budget Interest Earned	Budget Transfers In (+)	Budget Transfers Out (-)	Budget Closing Balance	Actual Opening Balance	Actual Interest Earned	Actual Transfers In (+)	Actual Transfers Out (-)	Actual YTD Closing Balance
	$	$	$	$	$	$	$	$	$	$
Restricted by Council										
Reserve -Long Service Leave	116,849	5,000	0	0	121,849	116,849	0	0	0	116,849
Reserve -Plant	961,371	15,000	100,000	0	1,076,371	961,371	0	0	0	961,371
Reserve -Building	1,588,298	15,000	545,000	(600,000)	1,548,298	1,588,298	0	0	(600,000)	988,298
Reserve -Communication/Inform	73,718	3,000	0	0	76,718	73,718	0	0	0	73,718
Reserve -Community Developm	463,368	20,000	650,000	0	1,133,368	463,368	0	0	0	463,368
Reserve -Waste Management	130,705	5,000	0	0	135,705	130,705	0	0	0	130,705
Reserve -Swimming Pool Redev	483,996	3,000	500,000	(400,000)	586,996	483,996	0	0	(400,000)	83,996
Reserve -Roadworks	497,515	20,000	0	0	517,515	497,515	0	0	0	497,515
	4,315,820	**86,000**	**1,795,000**	**(1,000,000)**	**5,196,820**	**4,315,820**	**0**	**0**	**(1,000,000)**	**3,315,820**

5 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted Budget	YTD Budget	YTD Actual	YTD Actual Variance
	$	$	$	$
Buildings - specialised	2,640,000	266,333	239,312	(27,021)
Furniture and equipment	255,000	750	5,027	4,277
Plant and equipment	485,000	105,500	118,171	12,671
Acquisition of property, plant and equipment	**3,380,000**	**372,583**	**362,509**	**(10,074)**
Infrastructure - roads	2,054,500	513,606	163,148	(350,458)
Infrastructure-footpaths	320,000	31,000	37,177	6,177
Acquisition of infrastructure	**2,374,500**	**544,606**	**200,325**	**(364,428)**
Total capital acquisitions	**5,754,500**	**917,189**	**562,835**	**(374,501)**
Capital Acquisitions Funded By:				
Capital grants and contributions	1,557,600	175,150	421,135	245,985
Other (disposals & C/Fwd)	285,000	0	62,273	62,273
Reserve accounts				
Reserve -Plant	0	0	0	0
Reserve -Building	600,000	0	600,000	600,000
Reserve -Community Development	0	0	0	0
Reserve -Swimming Pool Redevelopment	400,000	0	400,000	400,000
Contribution - operations	2,911,900	742,039	2,046,242	1,304,203
Capital funding total	**5,754,500**	**917,189**	**3,529,650**	**2,612,461**

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.



5 CAPITAL ACQUISITIONS - DETAILED

Capital expenditure total
Level of completion indicators

0%
20%
40%
60%
80%
100%
Over 100%

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.

	Account Description	Adopted Budget	YTD Budget	YTD Actual	Variance (Under)/Over
		$	$	$	$
Building					0
07702	Purchase Buildings - Medical Centre Upgrades	20,000	-	5,853	(5,853)
08104	Purchase Land & Buildings- Leisure Centre Project	250,000	500	1,093	(593)
09127	Purchase - Staff Housing - Shed 4 Quartz Street	30,000	-	-	-
10702	Purchase Land & Buildings - Niche Wall Cemetery	20,000	-	-	-
11204	Purchase Land & Buildings -Kiosk/Ablution Redevelopmen	1,450,000	265,833	231,040	34,793
12220	Concrete Depot Shed-LB	20,000	-	-	-
13216	Museum Expansion Project - CAPITAL	850,000	-	1,325	(1,325)
		2,640,000	**266,333**	**239,312**	
Furniture & Equipment					-
08203	Purchase Furniture & Equipment - Leisure Centre Project	95,000	750	1,180	(430)
11103	Purchase Furniture & Equipment -Generator Complex	70,000	-	-	-
11304	Purchase Furniture & Equipment - Stadium S/S Benches	10,000	-	3,847	(3,847)
11603	Purchase Furniture & Equipment - PlayGround Fencing	30,000	-	-	-
11607	Furniture & Equipment - Disabled Ramp Access @ Old Hall	20,000	-	-	-
14519	Admin Server - CAPITAL	30,000	-	-	-
		255,000	**750**	**5,027**	
Plant & Equipment					-
07405	Purchase Plant - HCS Vehicle	65,000	-	-	-
12304	Telehandler - CAPITAL	180,000	105,500	105,455	45
12307	Outside Staff Veichles - CAPITAL	40,000	-	-	-
12309	Water Cart Trailer - CAPITAL	-	-	12,716	(12,716)
14520	CEO Vehicle - CAPITAL	120,000	-	-	-
14523	Administration Vehicle - CAPITAL	80,000	-	-	-
		485,000	**105,500**	**118,171**	
Infrastructure-roads					-
C0010	Begley Road (No 0010)	44,500	11,124	-	11,124
C0023	Clothier Road (No 0023)	76,000	18,999	901	18,098
C0018	George Road (No 0015)	88,000	21,999	-	21,999
C0092	Leeman Road (No 0092)	44,000	10,998	-	10,998
C0011	Maxfield Road (No 0011)	78,000	19,500	-	19,500
C0025	Rabbit Proof Fence Road (No 0025)	76,000	18,999	-	18,999
C0025N	Rabbit Proof Fence Road North (No 0025)	82,000	20,499	-	20,499
C0069	Wahlsten Road (No 0069)	76,000	18,999	976	18,023
C0015	Echo Valley Gravel Resheet	98,000	24,498	-	24,498
C0030	Maisefield Gravel Resheet	130,000	32,499	-	32,499
C0021	Warrachuppin North Road (No 0021)	-	-	9,005	(9,005)
FLOOD	Bitumen Floodways	20,000	4,998	-	4,998
C0013	McPharlin Road (No 0013)	76,000	18,999	40,454	(21,455)
MRWA Project Construction					-
RRG84C	Warralakin Road Reconstruction	595,000	148,749	-	148,749
Roads to Recovery Construction					-
R2R04	*Walgoolan South Road (No 0004)*	85,000	21,249	75,456	(54,207)
R2R55	*Diorite Street Roundsbout & Carport (No 0055)*	170,000	42,498	-	42,498
R2R54	*Jasper Street (No 0054)*	160,000	39,999	-	39,999
R2R05	Warrachuppin Road (No 0005)	156,000	39,000	36,356	2,644
		2,054,500	**513,606**	**163,148**	
Infrastructure-footpaths					-
12108	Footpath Construction	50,000	-	4,472	(4,472)
13107	Purchase Plant & Equipment - Warralakin Water Tank DWER	270,000	31,000	32,705	(1,705)
		320,000	**31,000**	**37,177**	-6177
		5,754,500	**917,189**	**562,835**	**348,177**

6 DISPOSAL OF ASSETS

		Budget				YTD Actual			
Asset Ref.	Asset description	Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		$	$	$	$	$	$	$	$
	Plant and equipment								
507	HSC Vehicle - 09WT	23,000	35,000	12,000	0	0	0	0	0
415	Single Cab Ute	8,000	15,000	7,000	0	0	0	0	0
470	Telehandler	27,000	60,000	33,000	0	0	0	0	0
503	WT0339 StoneStar Water Tanker	0	0	0	0	45,748	62,273	16,525	0
558	Toyota LandCruiser - 0WT	118,000	100,000	0	(18,000)	0	0	0	0
545	Toyota Prado -02WT	61,000	75,000	14,000	0	0	0	0	0
		237,000	**285,000**	**66,000**	**(18,000)**	**45,748**	**62,273**	**16,525**	**0**

7 OTHER CURRENT ASSETS

Other current assets	Opening Balance 1 July 2024	Asset Increase	Asset Reduction	Closing Balance 30 September 20
	$	$	$	$
Inventory				
Fuel and materials	13,137	0	(26,974)	(13,837)
Total other current assets	**13,137**	**0**	**(26,974)**	**(13,837)**
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Other financial assets at amortised cost
The Shire classifies financial assets at amortised cost if both of the following criteria are met:
- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

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

Land held for resale
Land held for development and resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Borrowing costs and holding charges incurred after development is completed are expensed.

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

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

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

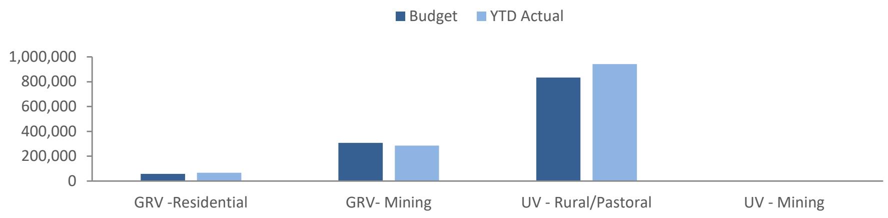
9 RATE REVENUE

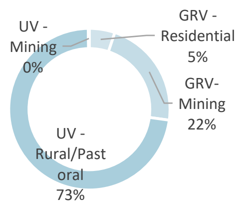
General rate revenue

RATE TYPE	Rate in $ (cents)	Number of Properties	Rateable Value	Budget Rate Revenue $	Budget Reassessed Rate Revenue $	Budget Total Revenue $	YTD Actual Rate Revenue $	YTD Actual Reassessed Rate Revenue $	YTD Actual Total Revenue $
Gross rental value									
GRV -Residential	0.08088	57	819,856	57,902	0	57,902	66,310	0	66,310
GRV- Mining	0.23534	2	1,216,200	307,303	0	307,303	286,217	0	286,217
Unimproved value									
UV - Rural/Pastoral	0.01285	127	73,305,447	833,500	0	833,500	941,975	0	941,975
UV - Mining	0.01285	7	221,011	2,630	0	2,630	2,840	0	2,840
Sub-Total		**193**	**75,562,514**	**1,201,335**	**0**	**1,201,335**	**1,297,342**	**0**	**1,297,342**
Minimum payment	**Minimum Payment $**								
Gross rental value									
GRV -Residential	370	16	28,944	5,920	0	5,920	5,180	0	5,180
Unimproved value									
UV - Rural/Pastoral	370	19	200,253	7,030	0	7,030	7,030	0	7,030
UV - Mining	200	19	68,591	3,800	0	3,800	3,800	0	3,800
Sub-total		**54**	**297,788**	**16,750**	**0**	**16,750**	**16,010**	**0**	**16,010**
Amount from general rates						**1,218,085**			**1,313,352**
Ex-gratia rates						5,200			0
Total general rates						**1,223,285**			**1,313,352**
Total						**1,223,285**			**1,313,352**

KEY INFORMATION

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





10 OTHER CURRENT LIABILITIES

Other current liabilities	Note	Opening Balance 1 July 2024	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 30 September 2024
		$	$	$	$	$
Employee Related Provisions						
Provision for annual leave		179,808	0	0	0	179,808
Provision for long service leave		91,696	0	0	0	91,696
Total Provisions		271,504	0	0	0	271,504
Total other current liabilities		**271,504**	**0**	**0**	**0**	**271,504**

Amounts shown above include GST (where applicable)

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

KEY INFORMATION

Provisions

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.
Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

Employee Related Provisions

Short-term employee benefits

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

Other long-term employee benefits

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

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

Contract liabilities

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

Capital grant/contribution liabilities

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

11 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Adopted Budget Revenue	YTD Budget	Annual Budget	Expected	YTD Revenue Actual
	Grants, subsidies and contributions revenue				
	$	$	$	$	$
Grants and subsidies					
Grants Commission Grant Received - General	178,000	44,500	178,000	178,000	38,437
Grants Commission Grant Received- Roads	107,000	16,750	107,000	107,000	15,394
FESA Operating Grant	33,000	0	33,000	33,000	0
LRCIP Grant Round 4 Kiosk/Ablution	259,000	0	259,000	259,000	0
Grant - MRWA Direct	193,500	193,500	193,500	193,500	193,449
	770,500	**254,750**	**770,500**	**770,500**	**247,280**
Contributions					
Edna May MOU Emergency Services	10,000	3,500	10,000	10,000	3,409
Income Relating to Aged & Disabled - Senior Citize	5,000	0	5,000	5,000	0
Income Edna May MOU 33%	17,500	4,375	17,500	17,500	4,866
Income Edna May MOU WPA 67%	30,000	10,000	30,000	30,000	9,880
Swimming Pool Donations	0	0	0	0	2,500
DFES Grant	35,000	0	35,000	35,000	0
LRCIP Grant Round 3 Stadium Final	180,500	45,123	180,500	180,500	0
Grant -Electric Car Charging Station	100	0	100	100	0
Warralakin Water Tank DWER	270,000	0	270,000	270,000	0
Loan Proceeds	600,000	0	600,000	600,000	0
Grant Funding Opportunities	40,000	20,000	40,000	40,000	20,000
DPIRD Grants Funding (CRC)	110,000	14,498	110,000	110,000	34,221
	1,298,100	**97,496**	**1,298,100**	**1,298,100**	**74,876**
TOTALS	**2,068,600**	**352,246**	**2,068,600**	**2,068,600**	**322,156**

12 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

	Capital grants, subsidies and contributions revenue				
Provider	Adopted Budget Revenue	YTD Budget	Annual Budget	Expected	YTD Revenue Actual
	$	$	$	$	$
Capital grants and subsidies					
LotteryWest	250,000	0	250,000	250,000	0
Collgar Renewables	10,000	0	10,000	10,000	5,000
Income -Sale of 37 Diorite St, Westonia - CAPITAL	80,000	0	80,000	80,000	0
Income Relating to Libraries	100	25	100	100	0
Grant - MRWA Specific	396,500	175,125	396,500	396,500	175,135
Grant - Roads to Recovery	571,000	0	571,000	571,000	241,000
LotteryWest Grant- Muesuem	250,000	0	250,000	250,000	0
TOTALS	**1,557,600**	**175,150**	**1,557,600**	**1,557,600**	**421,135**

13 TRUST FUND

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

Description	Opening Balance 1 July 2024	Amount Received	Amount Paid	Closing Balance 30 Sep 2024
	$	$	$	$
LGMA - Receipts	7,272	0	(7,272)	**(0)**
Westonia Tennis Club	9,202	0	0	**9,202**
Westonia Historical Society	23,445	0	0	**23,445**
Cemetry Committee	8,473	0	0	**8,473**
	48,392	**0**	**(7,272)**	**41,120**

9.1.3 GST RECONCILIATION REPORT – SEPTEMBER 2024

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

Purpose of the Report

☐ Executive Decision ☒ Legislative Requirement

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

Background

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

Comment

The GST Reconciliation Report is attached for Councillor consideration.

Statutory Environment

Nil

Policy Implications

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

Strategic Implications

Nil

Financial Implications

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

Voting Requirements

☒ Simple Majority ☒ Absolute Majority

OFFICER RECOMMENDATIONS

That the GST Reconciliation totalling $20,092.00 for the period ending September 2024 adopted.

Shire of Westonia
Business Activity Statement
September 2024

	Total Sales and Purchases	$
G1	Total Sales	447,908
G3	Other GST Free Sales	310,021
G4	Input Taxed	14,958
G10	Capital Purchases	160,629
G11	Non-Capital Purchases	65,313

	Amounts you owe the ATO (Credits in ledger)	$
1A/ G9	GST On Sales (GL Balance)	11,176
4	PAYG (GL 94660)	21,066
6A	FBT Instalment	6,642
7C	Fuel Tax credit over claim	
	Total you owe the ATO	*38,884*

	PAYG	$
W1	Total Salary Wages & Other	110,718
W2	Amount withheld from Payments at W1	21,066
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)	16,137
7D	Fuel Tax Credit	2,655
	Total the ATO owes you	*18,792*

	FBT	$
F1	FBT Instalment Amount	6,642

Activity Statement Net Amount	$
Amounts you owe the ATO (Credits in ledger)	38,884
Amounts the ATO owes you (Debits in ledger)	18,792
Payment (Red - Refund)	***20,092***

Authorisation

Prepared By: ______________

Date: _ 15/10/2024

Checked & Lodged By: ______________

Date: _ 15/10/2024

BAS Journal

	Debit	*Credit*	*Description*
1405000 - GST Income (Liability)	*11,176*		*BAS liability due to ATO*
1406010 - PAYG Tax Gen	*21,066*		*PAYG paid to ATO*
1304000 - GST Expense (Asset)		*16,137*	*BAS purchases claimed from ATO*
1144040.114 - Fuel Tax Credit Gen		*2,655*	*FTC*
1145090.580 - Fringe Benefits Tax - Admin Gen	*3,985*		*FBT*
1142210.502 - Fringe Benefits Tax - Works Gen	*2,657*		*FBT*
1406020 - ATO Clearing Account	*-*	*20,092*	*Due from/to ATO*
			BAS-Rounding
	38,884	*38,884*	

9.1.4 CHRISTMAS OFFICE CLOSURE

Responsible Officer:	Bill Price, CEO	
Author:	Bill Price, CEO	
File Reference:	A2.4.1	
Disclosure of Interest:	Nil	
Attachments:	Nil	
Signature:	**Officer**	**CEO**

Purpose of the Report

☒ Executive Decision ☐ Legislative Requirement

The purpose of this report is for Council to consider closing the administration offices for a period over the Christmas break.

Background

Council has traditionally closed the office and operations over the festive season to accommodate the taking of leave and public holidays, given that the town is very quiet during this time. Christmas Day and New Year's Day fall on Wednesday this year.

It is also anticipated to hold the annual end of year Christmas function at the conclusion of the December Ordinary Council meeting. This year it falls on the 19th December which coincides with the outside crew break up.

Comment

The outside crew will commence the Xmas break on Friday 20th December 2023, with a return to work on and ?????.

Arrangements are in place to provide for emergencies with a skeleton staff available during the holiday period.

It is proposed that the office will be closed from 12.00pm on Tuesday 24th December 2024 until Thursday 2nd January 2025.

There has traditionally been no meeting in January in previous years.

Statutory Environment

Nil

Policy Implications

7.12 Christmas Office Shutdown & Two Paid "Grace & Favour" Days for Staff

The Council office & depot will be closed from 12 noon on the last working day prior to the Christmas Day holiday until normal office hours on the day following the New Year public holiday. At least one Senior staff member will remain contactable and reasonably close to town in the event of an emergency such as a bushfire during this shutdown period.

Staff will also be granted 2 paid "grace and favor days" based on their ordinary hours in recognition of time worked in excess of normal hours during the year, to assist with covering their leave over the shutdown period between Christmas and New Year. Staff required to work during the Christmas Shutdown period as part of responding to an emergency will be granted the equivalent hours of ordinary time paid leave by agreement at another time.

Strategic Implications

Nil

Financial Implications

There are no financial implications in relation to this matter.

Voting Requirements

☒ Simple Majority ☐ Absolute Majority

OFFICER RECOMMENDATIONS

That Council

1. **Approve the office closure from 12.00pm on the 24th December 2024 until Thursday the 2nd January 2025, and that;**
2. **Hold the annual end of year Christmas function at the conclusion of the December Ordinary Council meeting to be held on 19th December 2024.**

9.1.5 SALE OF LAND LOT 113 GRANITE STREET – USE OF COMMON SEAL

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

Purpose of the Report

☒ Executive Decision ☐ Legislative Requirement

The purpose of this report is for Council to consider selling Lot 113 Granite Street to Greg Logvyn.

Background

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

Council has received an application from a Greg Logvyn to purchase Lot 113 Granite Street Westonia for the purpose of constructing a minimum 150m^2 light industrial shed with Colourbond fence surrounds.

Below is a map illustrating the lot in question.

Comment

This lot is still requiring connection to Western Power which is currently in the application process. Mr Logvyn has previously purchased neighbouring Lot 112 and has the same intentions for both lots.

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

Statutory Environment

Nil

Policy Implications

Nil

Strategic Implications

Nil

Financial Implications

$ 10,000 land sales with Western Power connection costs still to be determined.

Voting Requirements

☒ Simple Majority ☐ Absolute Majority

OFFICER RECOMMENDATIONS

That Council approve the sale of Lot 113 Granite Street to Greg Logvyn and authorise the President and CEO in affixing the common seal on the Transfer of Land Ownership form.

9.2 COMMUNITY AND REGULATIONS

9.2.1 BUSH FIRE ADVISORY COMMITTEE MEETING AND APPOINTMENTS.

Responsible Officer:	Bill Price, CEO	
Author:	Bill Price, CEO	
File Reference:	L1.1.2 Bush Fire Advisory	
Disclosure of Interest:	Nil	
Attachments:	Bush Fire Advisory Committee Minutes	
Signature:	**Officer**	**CEO**

Purpose of the Report

☐ Executive Decision ☒ Legislative Requirement

The purpose of this report is to in accordance with section 38 of the Bush Fires Act 1954 appoint Bush Fire Control Officers for the 2024/25 bush fire season and to endorse the recommendations of the Westonia Bush Fire Advisory Committee.

Background

The Annual Shire of Westonia Bushfire Advisory Committee Meeting was held on Tuesday 8th October 24 at the Council Depot.

In accordance with section 38 of the Bush Fires Act 1954 a local government may appoint such persons as it thinks necessary to be its Bush Fire Control Officers (FCO's) and of those officers the local government shall appoint two as the Chief Bush Fire Control Officer and Deputy Chief Bush Fire Control Officer.

Comment

The Bush Fire Advisory Committee recommended the following appointments for Council endorsement.

1. *Chief Bush Fire Control Officer and Chairman of the Bush Fire Advisory Committee*
   Frank Corsini
2. *Deputy Chief Bush Fire Control Officer and Deputy Chair of the Bush Fire Advisory Committee*
   Michael Crook
3. *Westonia Brigade FCO/Advisory Committee Members*
   Frank Corsini, Colin Lindley and Brad Penny
4. *Warralakin Brigade FCO/Advisory Committee Members*
   Steve Le Moignan, Michael Crook, Brayden Brennan.
5. *Walgoolan Brigade FCO/Advisory Committee Members*
   Jason Wahlsten, Shaun Crees.
6. *Fire Weather Officers.*
   Frank Corsini, with Michael Crook as Deputy.
7. *Authorised Harvest Ban Officers.*
   Frank Corsini with Michael Crook as Deputy.

8. *Weather Officers*
   Rohan Day, Bill Price, Steve LeMoignan and Jason Wahlsten.

Brayden Brennan has been nominated for the past two years by the Warralakin Brigade but has yet been to a training induction course for the FCO. It is recommended that he not be nominated as a FCO until that training is completed.

Statutory Environment

Bush Fires Act 1954, section 38 appointment of Bush Fire Control Officers.

Policy Implications

Council does not have a policy in relation to this matter

Strategic Implications

Nil

Financial Implications

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

Voting Requirements

☒ Simple Majority ☐ Absolute Majority

OFFICER RECOMMENDATIONS

That Council in accordance with section 38 of the Bush Fires Act 1954 appoint the following persons as Bush Fire Control Officers for the 2024/25 bush fire season:

Frank Corsini	**Chief Bush Fire Control Officer**
Michael Crook	**Deputy Chief Bush Fire Officer**
Steve Le Moignan	**Warralakin Bush Fire Brigade**
Jason Wahlsten	**Walgoolan Bush Fire Brigade**
Shaun Crees	**Walgoolan Bush Fire Brigade**
Colin Lindley	**Westonia Bush Fire Brigade**
Brad Penny	**Westonia Bush Fire Brigade**

Rohan Day, Bill Price, Steve Le Moignan and Jason Wahlsten Fire Weather Officers.

Frank Corsini with Michael Crook as Deputy Authorised Harvest Ban Officers.

Minutes
Bush Fire Advisory Committee Meeting
Tuesday 8th October 2024, Shire Depot

1 Declaration of Opening

The Chief Bush Fire Control Officer, Frank Corsini, welcomed everyone present and declared the meeting open at 5.30pm

2 Attendance and Apologies

Present:,

Westonia Brigade

Frank Corsini, Denver Simmonds, Brad Penny, Tim Della Bosca, Harold Zwagerman, Mitch Crews.

Warralakin Brigade

Nil

Walgoolan Brigade

Shaun Crees.

Apologies

Bill Price, Jason Wahlsten, Ross Della Bosca, Michael Crook, Joel Corsini.

3 Confirmation of Previous Minutes

Moved D Simmonds, seconded M Crews that the minutes of the meeting held on 24th October 2023 be confirmed as a true and correct record.

Carried

4 Business Arising from the Minutes

Nil

5 Appointment of Office Bearers

B Penny took the chair and called for nominations.

Moved B Penny, seconded T Della Bosca that the following positions be adopted en bloc:

1. *Chief Bush Fire Control Officer and Chairman of the Bush Fire Advisory Committee*
   Frank Corsini
2. *Deputy Chief Bush Fire Control Officer and Deputy Chair of the Bush Fire Advisory Committee –*
   Michael Crook
3. *Westonia Brigade FCO/Advisory Committee Members*
   Frank Corsini, Colin Lindley and Brad Penny
4. *Warralakin Brigade FCO/Advisory Committee Members*
   Steve Le Moignan, Michael Crook and Brayden Brennan
5. *Walgoolan Brigade FCO/Advisory Committee Members*
   Jason Wahlsten, Shaun Crees.
6. *Fire Weather Officers.*
   Frank Corsini, Michael Crook, Rohan Day, Bill Price, Steve Lemoignan, Jason Wahlsten.
7. *Authorised Harvest Ban Officers.*
   Frank Corsini with Michael Crook as Deputy.

8. *Shire Reps*
Denver Simmonds, Daimon Geier

Carried

6 General Business

- **Tip Sites**
  Both Tips have been burnt.
- **Courses**
  Look into courses for new members to attend.
- **Vehicle Maintenance**
  Denver to attend to lights on Warralakin Fast Attack.
- **Fuel Load**
  Meeting agreed that fuel load is medium in most areas but variable in some other pockets.

7 Next Meeting
To be advised

8 Closure
The Chief Bush Fire Control Officer thanked those present for their attendance and declared the meeting closed at 6.05pm

9.2.2 KABC TIDY TOWNS AWARDS

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

Purpose of the Report

☒ Executive Decision ☐ Legislative Requirement

The purpose of this report is for Council to consider nominating the following representatives to attend the KABC Tidy Towns Sustainable Communities Awards 2024.

Background

The Shire of Westonia nominated itself in 3 categories for the Tidy Towns awards this year being

- General Appearance
- Community Action & Wellbeing
- Community Containers for Change

KABC has advised that Council are finalists in the Community Action & Wellbeing and the Community Containers for Change categories.

Comment

The State Awards event is being held at the Black Swan Room Optus Stadium on Friday 29th November between 10am – 3pm.

I have attached a list of the finalists for each category for Councillor information.

Is there any Councillors interested in attending the event. The CEO and several staff members will be attending.

Statutory Environment

Nil

Policy Implications

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

Strategic Implications

Nil.

Financial Implications

Nil

Voting Requirements

☒ Simple Majority ☐ Absolute Majority

OFFICER RECOMMENDATIONS

That Council be represented at the KABC Tidy Towns Sustainable Communities 2024 Event being held at Optus Stadium on Friday 29th November by the following

- **CR????**
- **CEO and Staff**

9.3 WORKS AND SERVICES

9.3.1 WATER CORPORATION REQUEST FOR BORE HOLE WALGOOLAN

Responsible Officer:	Bill Price, CEO	
Author:	Bill Price, CEO	
File Reference:	Ca4.3.1	
Disclosure of Interest:	Nil	
Attachments:	Site Location Map	
Signature:	**Officer**	**CEO**

Purpose of the Report

☒ Executive Decision ☐ Legislative Requirement

The purpose of this report is for Council to consider a request from the Water Corporation to install a ground water testing bore on the Woolgar Street Road Reserve in the Walgoolan townsite.

Background

As Council are aware, water Corporation are currently in the process of planning future upgrades to the Goldfields Pipeline. This work will improve the reliability of the Goldfields and Agricultural Water Supply Scheme (GAWSS) and support future growth and development in the region.

Water Corporation wanted to touch base with you regarding the possible installation of a shallow bore well in the Woolgar Street road reserve in Walgoolan.

After conducting various surveys over the past few months, they have identified a need to further investigate groundwater conditions in the area to safely plan the installation of underground pipeline sections. To help them better understand the groundwater chemistry and levels, they'd like to install some small shallow bore wells for monitoring. This will enable them to carry out more detailed design work and determine the safest and most suitable methods for construction.

They have identified one proposed bore location in the Woolgar Street Road reserve. An image of the proposed location, marked by a red point is attached for Council consideration. They have selected the site based on geotechnical pit excavations, specifically nearby where they've completed test pits.

The bore would have a diameter of around 100mm and be drilled to a depth of about 3m (these are very shallow bores). The bore would sit flush with the ground and would be capped, allowing vehicles to drive over it without hindrance. Following the installation, personnel would attend for a very brief visit around once monthly to collect samples. The bore would be removed at a later date during the pipeline's construction

Comment

This proposal has very little or no impact on the Council or the community and I recommend that Council authorise the proposal.

Statutory Environment

Nil

Policy Implications

Nil

Strategic Implications

Nil

Financial Implications

Nil

Voting Requirements

☒ Simple Majority ☐ Absolute Majority

OFFICER RECOMMENDATIONS

That Council approve of the Water Corporation proposal to install a shallow ground water testing bore on the Woolgar Road Reserve located in Walgoolan.


Great Eastern Hwy
Great Eastern Hwy
Great Eastern Hwy
Great Eastern Hwy
Taylor St
Taylor St
Woolgar St
Woolgar St
4
5
6
7
8
9
10
11
12
13
14
39
40
41
42
49

9.4 ENVIRONMENTAL HEALTH, PLANNING AND BUILDING SERVICES

9.4.1 SHIRE OF YILGARN – TREE FARM APPLICATION

Responsible Officer:	Bill Price, CEO	
Author:	Bill Price, CEO	
File Reference:	D2.1.1	
Disclosure of Interest:	Nil	
Attachments:	Shire of Yilgarn Information	
Signature:	**Officer**	**CEO**

Purpose of the Report

☒ Executive Decision ☐ Legislative Requirement

The purpose of this item is for Council to consider making comment to the Shire of Yilgarn on the proposed Carbon Farming Project in their district.

Background

The Shire of Yilgarn are inviting public and relevant government agency comment on the Carbon Farming (Tree Farm) project proposed by a corporation within its boundaries.

The tree farm is proposed on various lots located as per the attached plan and on properties referred to as Avalon Homestead South, Avalon North, cairns Road, Garrat, Marafioti, Newbury, Perilya and South Garrat.

The total area of the combined properties is approximately 18,162Ha. The tree farm is proposed in cleared areas and approximately 14.500Ha of land is proposed to be planted.

The intention is to establish a tree farm on all cleared agricultural land with trees in twin rows and 20-30m of interrow where agricultural activities can continue for the life of the project. The planted areas will be established in a design similar to a shelterbelt.

The applicant advises that the carbon permanence period will be 25 years, and the tree and carbon crops will be complementary to the predominant traditional agricultural land uses in the area. It is projected that the trees will be retained for approximately 40 years before harvest and used for products such as furniture, building products, firewood and biofuels.

Planting activities will take place between May and August depending upon rain events.

Comment

Council's Local Planning Strategy states

'*That rural use of land should be protected to support agricultural activity while facilitating a wide variety of complimentary land uses*.'

It seems that 20-30m rows between the planted trees will not be sufficient space to undertake traditional agricultural practises particularly with the size of equipment in this modern era. The loss of 14,500Ha of cleared agricultural land would not be a desirable outcome.

If this application was lodged within our Shire boundary, I believe that it contravenes our position in the preservation of traditional agricultural land and that we would make strong objection to the proposal. It is recommended that this position be conveyed to the Shire of Yilgarn submission.

Comments are required by the 14th November 2024.

Statutory Environment

Shire of Westonia Local Planning Strategy

Policy Implications

Nil

Strategic Implications

Nil

Financial Implications

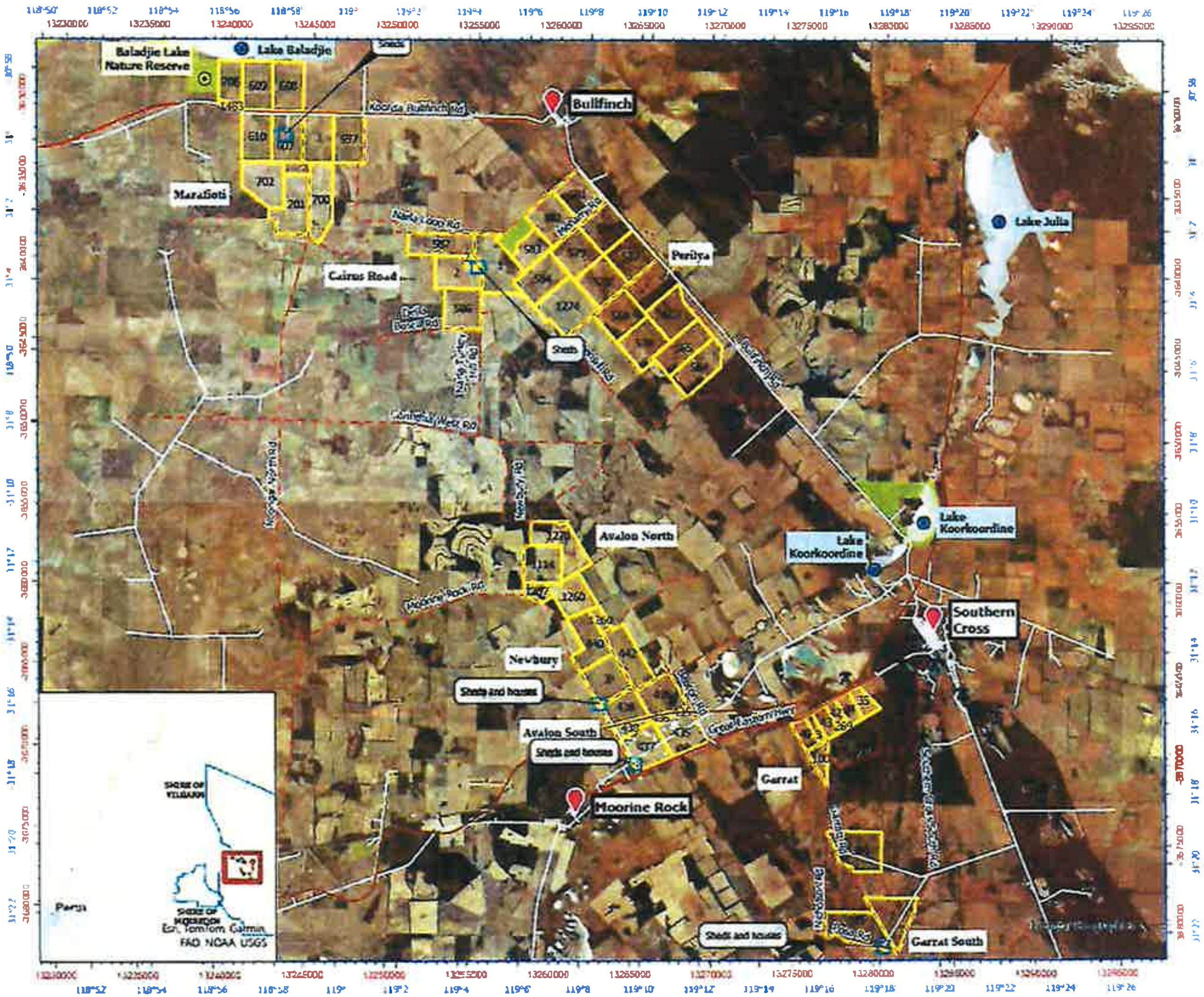
Nil

Voting Requirements

☒ Simple Majority ☐ Absolute Majority

OFFICER RECOMMENDATIONS

That Council provide a submission to the Shire of Yilgarn 'Proposed Carbon (Tree Farm) Project' advising that it is our position that rural use of land be protected to support agricultural activity and that the sacrifice of 14.500Ha of cleared land for a carbon offset project for a large Corporation is not an acceptable outcome in our area.



Southern Cross Yilgarn Aggregation - Carbon Project

- Land title lot boundaries
- Town
- Nature reserve
- Lake
- Named nature reserve
- Named lake
- Minesite
- Two or more lanes sealed road
- Unsealed road
- Rail corridor
- Distribution overhead powerlines

0 5 10
Kilometers

Scale: 1:200,000

Spatial Reference
Map Units: Meter
Datum: GDA2020

N

Grid shown at 5,000m intervals
Graticule shown at 2 minute intervals

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Last updated on 5/09/2024 6:01 PM by xiang.li

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 November 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