



AGENDA

Ordinary Council Meeting

To be held in Council Chambers
13 Cottrell Street, Dowerin WA 6461
Tuesday 15 February 2022
Commencing 2.00pm





NOTICE OF MEETING

Dear Elected Members,

The next Ordinary Meeting of Council of the Shire of Dowerin will be held on Tuesday 15 February 2022 in the Shire of Dowerin Council Chambers, 13 Cottrell Street, Dowerin. The format of the day will be:

2.00pm	Council Meeting
Following conclusion of Council Meeting	Council Workshop
5:30pm	Meet and greet with Danielle Green – General Manager of DEM

Rebecca McCall
Chief Executive Officer
10 February 2022

DISCLAIMER

Statements or decisions made at this meeting should not be relied or acted on by an applicant or any other person until they have received written notification from the Shire. Notice of all approvals, including planning and building approvals, will be given to applicants in writing. The Shire of Dowerin expressly disclaims liability for any loss or damages suffered by a person who relies or acts on statements or decisions made at a Council or Committee meeting before receiving written notification from the Shire.

The advice and information contained herein is given by and to Council without liability or responsibility for its accuracy. Before placing any reliance on this advice or information, a written inquiry should be made to Council giving entire reasons for seeking the advice or information and how it is proposed to be used.

It should be noted that the Attachment hyperlinks may not be functional from this document when sourced from the Shire of Dowerin's website. Attachment copies can be obtained by contacting the Shire Office on 08 9631 1202 or dowshire@dowerin.wa.gov.au.

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15.	Elected Members' Motions
16.	Matters Behind Closed Doors
17.	Closure

Shire of Dowerin
Ordinary Council Meeting
2.00pm Tuesday 15 February 2022



1. Official Opening / Obituaries

The President welcomes those in attendance and declares the Meeting open at pm.

2. Record of Attendance / Apologies / Leave of Absence

Councillors:

Cr RI Trepp	President
Cr BA Ward	Deputy President
Cr WG Allsopp	
Cr DP Hudson	
Cr JC Sewell	
Cr AJ Metcalf	
Cr LG Hagboom	
Cr NP McMorran	

Staff

Ms R McCall	Chief Executive Officer
Mr L Vidovich	Manager Works & Assets
Mr A Wooldridge	Manager Corporate & Community Services
Ms L Dreghorn	Executive & Governance Officer

Members of the Public:

Apologies:

Approved Leave of Absence:

3. Public Question Time

4. Disclosure of Interest

Councillors are to complete a Disclosure of Interest Form for each item they are required to disclose an interest in. The Form should be given to the Presiding Member before the meeting commences. After the meeting, the Form is to be provided to the Executive & Governance Officer for inclusion in the Disclosures Register.

5. Applications for Leave of Absence

6. Petitions and Presentations

7. Confirmation of Minutes of the Previous Meeting(s)

7.1 Ordinary Council Meeting held on 18 January 2022.

Attachment 7.1A

Voting Requirements



Simple Majority



Absolute Majority

Officer's Recommendation – 7.1

That, by Simple Majority pursuant to Sections 5.22(2) and 3.18 of the *Local Government Act 1995*, the Minutes of the Ordinary Council Meeting held 18 January 2022, as presented in Attachment 7.1A, be confirmed as a true and correct record of proceedings.

8. Minutes of Committee Meeting(s) to be Received

9. Recommendations from Committee Meetings for Council Consideration

10. Announcements by the President Without Discussion

11. OFFICER'S REPORTS – CORPORATE AND COMMUNITY SERVICES

11.1 Financial Activity Statements

<div>Corporate and Community Services</div> <div>  <p>SHIRE OF DOWERIN TIN DOG TERRITORY</p> </div>	
Date:	8 February 2022
Location:	Not Applicable
Responsible Officer:	Aaron Wooldridge, Manager Corporate and Community Services
Author:	As above
Legislation:	<i>Local Government Act 1995; Local Government (Financial Management) Regulations 1996</i>
SharePoint Reference:	Organisation / Financial Management / Reporting / Financial Statements / 2021-2022 Monthly Financial Statements
Disclosure of Interest:	Nil
Attachments:	Attachment 11.1A – January Financial Activity Statement

Purpose of Report



Executive Decision



Legislative Requirement

Summary

This item presents the Statement of Financial Activity to Council for the period ending January 2022.

Background

Section 6.4 of the *Local Government Act 1995* requires a local government to prepare financial reports.

Regulations 34 and 35 of the *Local Government (Financial Management) Regulations 1996* set out the form and content of the financial reports, which have been prepared and are presented to Council.

Comment

In order to fulfil statutory reporting requirements and provide Council with a synopsis of the Shire of Dowerin's overall financial performance on a year-to-date basis, the following financial information is included in the Attachment.

Statements of Financial Activity – Statutory Reports by Program and Nature or Type

The Statements of Financial Activity provide details of the Shire's operating revenues and expenditures on a year-to-date basis. The reports further include details of non-cash adjustments and capital revenues and expenditures, to identify the Shire's net current position.

Note 1 – Statement of Financial Activity

Notes supporting the Statement of Financial Activity by Program and by Nature and Type.

Note 2 – Cash and Financial Assets

This note provides Council with the details of the actual amounts in the Shire's bank accounts and/or investment accounts as at the reporting date.

Note 3 – Receivables

This note provides Council with both Rates Receivables and General Receivables outstanding as at the reporting date. This report has been expanded to further break down the detail of General Receivables.

Note 4 – Other Current Assets

This note provides details of other current assets that the Shire may hold.

Note 5 – Payables

This note provides details of Shire payables unpaid as at the reporting date. This Note is new to the financial statements.

Note 6– Rate Revenue

This note provides details of rates levied during the year.

Note 7 – Disposal of Assets

This note gives details of the capital asset disposals during the year.

Note 8– Capital Acquisitions

This note details the capital expenditure program for the year.

Note 9 –Borrowings

This note shows the Shire's current debt position and lists all borrowings.

Note 10 – Cash Backed Reserves

This note provides summary details of transfers to and from reserve funds, and associated interest earnings on reserve funds, on a year-to-date basis.

Note 11 – Other Current Liabilities

This note outlines any provisions the Shire has on hand relative to other current liabilities.

Note 12 – Operating Grants and Contributions Received

This note provides information on operating grants received.

Note 13 – Non-Operating Grants and Contributions Received

This note provides information on non-operating grants received.

Note 14 – Explanation of Material Variances

Council adopted (in conjunction with the Annual Budget) a material reporting variance threshold of 10% or \$10,000, whichever is the greater. This note explains the reasons for any material variances identified in the Statements of Financial Activity at the end of the reporting period.

Consultation

Rebecca McCall, Chief Executive Officer

Megan Shirt, Consultant

Aaron Wooldridge, Manager Corporate and Community Services

Policy Implications

The Shire of Dowerin has a comprehensive suite of financial management policies. Finances have been managed in accordance with these policies.

Strategic Implications

Strategic Community Plan

Community Priority: Our Organisation

Objective: *We are recognised as a transparent, well governed, and effectively managed Local Government*

Outcome: 5.3

Reference: 5.3.2

Asset Management Plan

Nil

Long Term Financial Plan

Nil

Statutory Implications

Council is required to adopt monthly statements of financial activity to comply with Regulation 34 of the *Local Government (Financial Management) Regulations 1996*.

Risk Implications

Risk Profiling Theme	Failure to fulfil statutory regulations or compliance requirements
Risk Category	Compliance
Risk Description	No noticeable regulatory or statutory impact
Consequence Rating	Insignificant (1)
Likelihood Rating	Rare (1)
Risk Matrix Rating	Low (1)
Key Controls (in place)	Governance Calendar, Financial Management Framework and Legislation
Action (Treatment)	Nil
Risk Rating (after treatment)	Adequate

Timely preparation of the monthly financial statements within statutory guidelines is vital to good financial management. Failure to submit compliant reports within statutory time limits will lead to non-compliance with the *Local Government Act 1995* and the *Local Government (Financial Management) Regulations 1996*.

Financial Implications

Nil

Voting Requirements



Simple Majority




Absolute Majority

Officer's Recommendation – 11.1

That Council, by Simple Majority pursuant to Regulation 34 of the *Local Government (Financial Management) Regulations 1996*, receives the statutory Financial Activity Statement report for the period January 2022, as presented in Attachment 11.1A.

11.2 List of Accounts Paid

<div>Corporate & Community Services</div> <div>  SHIRE OF DOWERIN TIN DOG TERRITORY </div>	
Date:	1 February 2022
Location:	Not Applicable
Responsible Officer:	Aaron Wooldridge, Manager Corporate & Community Services
Author:	Jasmine Pietrocola, Accounts Finance Officer
Legislation:	<i>Local Government Act 1995; Local Government (Financial Management) Regulations 1996</i>
SharePoint Reference:	Organisation/Financial Management/Reporting/Financial Statements and Credit Cards
Disclosure of Interest:	Nil
Attachments:	Attachment 11.2A – List of Accounts Paid

Purpose of Report



Executive Decision



Legislative Requirement

Summary

This Item presents the List of Accounts Paid, paid under delegated authority, for January 2022.

Background

Nil

Comment

The List of Accounts Paid as presented has been reviewed by the Manager Corporate & Community Services.

Consultation

Rebecca McCall, CEO

Aaron Wooldridge, Manager Corporate & Community Services

Jasmine Pietrocola, Finance Officer

Policy Implications

The Shire of Dowerin has a comprehensive suite of financial management policies. Finances have been managed in accordance with these policies. Payments have been made under delegated authority.

Strategic Implications

Strategic Community Plan

Community Priority: Our Organisation

Objective: *We are recognised as a transparent, well governed, and effectively*

managed Local Government

Outcome: 5.3

Reference: 5.3.2

Asset Management Plan

Nil

Long Term Financial Plan

Nil

Statutory Implications

Regulation 12 and 13 of the *Local Government (Financial Management) Regulations 1996* requires that a separate list be prepared each month for adoption by Council showing creditors paid under delegated authority.

Risk Implications

Risk Profiling Theme	Failure to fulfil statutory regulations or compliance requirements
Risk Category	Compliance
Risk Description	No noticeable regulatory or statutory impact
Consequence Rating	Insignificant (1)
Likelihood Rating	Rare (1)
Risk Matrix Rating	Low (1)
Key Controls (in place)	Governance Calendar
Action (Treatment)	Nil
Risk Rating (after treatment)	Adequate

Financial Implications

Funds expended are in accordance with Council's adopted 2021/22 Budget.

Voting Requirements



Simple Majority



Absolute Majority

Officer's Recommendation – 11.2


That Council, by Simple Majority pursuant to Section 6.8(1)(a) of the *Local Government Act 1995* and Regulation 12 & 13 of the *Local Government (Financial Management) Regulations 1996*, receives the report from the Chief Executive Officer on the exercise of delegated authority in relation to creditor payments from the Shire of Dowerin Municipal Fund, as presented in Attachment 11.2A, and as detailed below:

List of Accounts Paid – January 2022	
EFT9446 to EFT9518	\$433,838.59
Cheque 10957 to 10962	\$13,948.52
Direct Debit 11556: Credit Card Payment: December 2021	\$4,532.48

Direct Debit 11571: Puma Energy: Fuel: December 2021	\$260.24
Direct Debit 11560 & 11574: Superannuation Payments	\$14,484.31
Direct Debit 11579: WATC Government Guarantee Fees	\$5,160.73
Direct Debit 130888: Bank Fees	\$166.58
Net Payroll; PPE 4 January 2022	\$45,608.85
Net Payroll; PPE 18 January 2022	\$47,461.55
Interim Pay Run – Termination Pay (PPE 18 January 2022)	\$2,185.33
TOTAL	\$567,647.18

12. OFFICER'S REPORTS – GOVERNANCE AND COMPLIANCE

12.1 Integrated Strategic Plan Reporting - Quarterly Monitoring Review – January 2022

<h1 style="color: red;">Governance & Compliance</h1>		 SHIRE OF DOWERIN <small>TIN DOG TERRITORY</small>
Date:	8 February 2022	
Location:	Not Applicable	
Responsible Officer:	Rebecca McCall, CEO	
Author:	As Above	
Legislation:	<i>Local Government Act 1995</i>	
SharePoint Reference:	Corporate Management/Reporting/Integrated Planning & Reporting Quarterly Monitoring Review	
Disclosure of Interest:	Nil	
Attachments:	Attachment 12.1A – Integrated Strategic Plan - Quarterly Monitoring Review – January 2022	

Purpose of Report



Executive Decision



Legislative Requirement

Summary

This Item presents the Integrated Strategic Plan & Reporting (ISP) Quarterly Monitoring Review for January 2022 to Council for consideration and, if satisfactory, adoption.

Background

The Shire of Dowerin has embedded an IPR into the “business as usual” of the organisation and have achieved a good standard of practice. This document sets out the key points of the IPR cycle.

A major Strategic Review is undertaken every four years and is aligned with electoral cycles. The Shire of Dowerin’s second major Strategic Review was carried out in 2020/21 with the new year 1 being 2021/22. The major review integrated the Strategic Community Plan and Corporate Business Plan and these form the elements of the IPR Framework.

Comment

The Integrated Strategic Plan is reviewed in May each year, in conjunction with the annual budget deliberation process, with reporting on operational progress quarterly, ensuring that the Shire of Dowerin is working towards implementation and achievement.

It is important for the Shire to be able to measure and monitor success of initiatives to deliver on the strategies and aspirations detailed in the Integrated Strategic Plan. The Shire of Dowerin is committed to reviewing internal and external reporting mechanisms to ensure the organisation is aligning its priorities and delivering on its commitments.

Progress reporting is carried out quarterly utilising the traffic light system to identify progress against identified priorities detailed in the Integrated Strategic Plan. The quarterly report is to be shared via a Council Item and on the Shire website. In addition, results will be formerly

communicated to the community annually via the legislated end of year financial year Annual Report.

The Integrated Strategic Plan Quarterly Monitoring Review – January 2022 is presented to Council for its perusal.

In this review a traffic light colour system has been implemented to indicate progress.

Red = not commenced, Amber = In progress and Green = completed.

The quarterly update comment has been updated. Council should refer to this for the up-to-date status.

Consultation

Nil

Policy Implications

Nil

Statutory Implications

Section 5.56(1) of the *Local Government Act 1995* requires all local governments to produce plans for the future. The IPR Framework was introduced in Western Australia as part of the State Government's Local Government Reform Program.

Strategic Implications

Strategic Community Plan

Community Priority: Our Organisation

Objective: We are recognised as a transparent, well governed, and effectively managed Local Government

Outcome: 5.3

Reference: 5.3.1

Asset Management Plan

Identified strategies and key actions will impact on the Asset Management Plan. Annual reviews of the Asset Management Plan will accommodate aligned strategies and key actions.

Long Term Financial Plan

Identified strategies and key actions will impact on the Long-Term Financial Plan. Annual reviews of the Long-Term Financial Plan will accommodate aligned strategies and key actions.

Risk Implications

Risk Profiling Theme	Failure to fulfil statutory regulations or compliance requirements
Risk Category	Compliance
Risk Description	No noticeable regulatory or statutory impact
Consequence Rating	Insignificant (1)
Likelihood Rating	Rare (1)
Risk Matrix Rating	Low (1)
Key Controls (in place)	Governance Framework
Action (Treatment)	Document Governance Framework

Risk Rating (after treatment)	Adequate
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Financial Implications

There are financial implications to Council in relation to this item as the IPR Suite of Plans recognise outcomes. Identified outcomes from the IPR Suite of Plans are factored into the Council's Strategic Resource Plan 2018-2028.

Voting Requirements



Simple Majority



Absolute Majority

Officer's Recommendation – 12.1

That, in accordance with Section 5.56(1) of the *Local Government Act 1995*, Council receives the Integrated Strategic Plan - Quarterly Monitoring Review - February 2022, as presented in Attachment 12.2A.

13.	OFFICER'S REPORTS – WORKS AND ASSETS
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14.	Urgent Business Approved by the Person Presiding or by Decision
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- 14.1 Local Laws
- Activities Local Law
 - Cemeteries Local Law
 - Fencing Local Law
 - Meeting Procedures Local Law
 - Repeal Local Law

15.	Elected Members' Motions
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16.	Matters Behind Closed Doors
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17.	Closure
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MINUTES

Ordinary Council Meeting

Held in Council Chambers
13 Cottrell Street, Dowerin WA 6461
Tuesday 21 December 2021



ABN: 35 939 977 194

P (08) 9631 1202 E dowshire@dowerin.wa.gov.au
13 Cottrell Street, Dowerin WA 6461

 www.dowerin.wa.gov.au

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7.1	Ordinary Council Meeting held on 21 December 2021
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8.1	NEWROC Minutes Meeting held on 14 December 2021 NEWROC Annual Report 2021 Audit & Risk Committee Meeting held on 21 December 2021
9.	Recommendations from Committee Meetings for Council Consideration
9.1	Audit & Risk Committee Meeting
10.	Announcements by the President Without Discussion
11.	Officer's Reports – Corporate and Community Services
11.1	Financial Activity Statements
11.2	List of Accounts Paid
11.3	Rescinding of Motion CMRef 0460
12.	Officer's Reports – Governance and Compliance
13.	Officer's Reports – Works and Assets
14.	Urgent Business Approved by the Person Presiding or by Decision
15.	Elected Members' Motions
16.	Matters Behind Closed Doors
17.	Closure

Shire of Dowerin
Ordinary Council Meeting
Tuesday 18 January 2022



1. Official Opening / Obituaries

The President welcomes those in attendance and declares the Meeting open at 2.00pm. In opening the meeting, the President and Councillors acknowledge the passing of Cr Wards father, Ian Smith and Dowerin Resident June Evans with a minute silence.

2. Record of Attendance / Apologies / Leave of Absence

Councillors:

Cr RI Trepp	President
Ms BA Ward	Deputy President
Mr W Allsopp	
Mr DP Hudson	
Cr JC Sewell	
Cr AJ Metcalf	
Mr LG Hagboom	

Staff:

Ms R McCall	Chief Executive Officer
Mr L Vidovich	Manager Works and Assets
Mr A Wooldridge	Manager Corporate and Community Services,
Ms L Dreghorn	Executive and Governance Officer

Members of the Public: Nil

Apologies: Nil

Approved Leave of Absence: Ms N McMorran

3. Public Question Time

Nil

4. Disclosure of Interest

Nil

5. Applications for Leave of Absence

Nil

6. Petitions and Presentations

Nil

7. Confirmation of Minutes of the Previous Meeting(s)

7.1 Ordinary Council Meeting held on 21 December 2021

Attachment 7.1A

2.05pm L.Dreghorn Executive & Governance Officer enters the meeting

Voting Requirements



Simple Majority



Absolute Majority

Officers Recommendation/Resolution

Moved: Cr Allsopp

Seconded: Cr Ward

0550 That, by Simple Majority pursuant to Sections 5.22(2) and 3.18 of the *Local Government Act 1995*, the Minutes of the Ordinary Council Meeting held 23 December 2021, as presented in Attachment 7.1A, be confirmed as a true and correct record of proceedings.

CARRIED 7/0

8. Minutes of Committee Meeting(s) to be Received

8.1 NEWROC Minutes for meeting held 14 December 2021

Attachment 8.1A

NEWROC Annual Report 2021

Attachment 8.1B

Audit & Risk Committee Minutes for meeting held 21 December 2021

Attachment 8.1C

Voting Requirements



Simple Majority



Absolute Majority

Officer's Recommendation/Resolution - 8.1

Moved: Cr Ward

Seconded: Cr Hudson

0551 That, in accordance with Sections 5.22(2) and 3.18 of the *Local Government Act 1995*, Council receives the Minutes of the NEWROC Meeting (unconfirmed) held on 14 December 2021, as tabled in Attachment 8.1A, NEWROC Annual Report 2021, as tabled in Attachment 8.1B, and Audit & Risk Committee Meeting (unconfirmed) held on 21 December 2021, as tabled in Attachment 8.1C.

CARRIED 7/0

9. Recommendations from Committee Meetings for Council Consideration

9.1 Audit & Risk Committee Meeting held on 21 December 2021

Voting Requirements



Simple Majority



Absolute Majority

7.1 Risk Dashboard Quarterly Report - December 2021

Audit & Risk Committee Recommendations - 7.1

Moved: Cr Hudson

Seconded: Cr Allsopp

0552 That, in accordance with Regulations 16 and 17 of the *Local Government (Audit) Regulations 1996*, the Audit and Risk Committee:

1. Recommends to Council that it adopts the Risk Dashboard Quarterly Report for December 2021, as presented in Attachment 7.1A.

CARRIED 7/0

10.	Announcements by the President Without Discussion
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President Trepp presented information on the COVID-Omicron variant to Councillors. This included a timeline and symptoms expected with contracting the Omicron variant. Urges everyone to present early if symptomatic as you have a greater chance of recovery.

Dowerin-Goomalling and Northam-Pithara roads have deteriorated significantly in the last month and only going to get worse with the commencement of out loading of grain.

11. OFFICER'S REPORTS – CORPORATE AND COMMUNITY SERVICES

11.1 Financial Activity Statements

<div>Corporate and Community Services</div> <div>  <p>SHIRE OF DOWERIN TIN DOG TERRITORY</p> </div>	
Date:	11 January 2022
Location:	Not Applicable
Responsible Officer:	Aaron Wooldridge, Manager Corporate and Community Services
Author:	As above
Legislation:	<i>Local Government Act 1995; Local Government (Financial Management) Regulations 1996</i>
SharePoint Reference:	Organisation / Financial Management / Reporting / Financial Statements / 2021-2022 Monthly Financial Statements
Disclosure of Interest:	Nil
Attachments:	Attachment 11.1A – December Financial Activity Statement

Purpose of Report



Executive Decision



Legislative Requirement

Summary

This item presents the Statement of Financial Activity to Council for the period ending December 2021.

Background

Section 6.4 of the *Local Government Act 1995* requires a local government to prepare financial reports.

Regulations 34 and 35 of the *Local Government (Financial Management) Regulations 1996* set out the form and content of the financial reports, which have been prepared and are presented to Council.

Comment

In order to fulfil statutory reporting requirements and provide Council with a synopsis of the Shire of Dowerin's overall financial performance on a year-to-date basis, the following financial information is included in the Attachment.

Statements of Financial Activity – Statutory Reports by Program and Nature or Type

The Statements of Financial Activity provide details of the Shire's operating revenues and expenditures on a year-to-date basis. The reports further include details of non-cash adjustments and capital revenues and expenditures, to identify the Shire's net current position.

Note 1 – Statement of Financial Activity

Notes supporting the Statement of Financial Activity by Program and by Nature and Type.

Note 2 – Cash and Financial Assets

This note provides Council with the details of the actual amounts in the Shire's bank accounts and/or investment accounts as at the reporting date.

Note 3 – Receivables

This note provides Council with both Rates Receivables and General Receivables outstanding as at the reporting date. This report has been expanded to further break down the detail of General Receivables.

Note 4 – Other Current Assets

This note provides details of other current assets that the Shire may hold.

Note 5 – Payables

This note provides details of Shire payables unpaid as at the reporting date. This Note is new to the financial statements.

Note 6– Rate Revenue

This note provides details of rates levied during the year.

Note 7 – Disposal of Assets

This note gives details of the capital asset disposals during the year.

Note 8– Capital Acquisitions

This note details the capital expenditure program for the year.

Note 9 –Borrowings

This note shows the Shire's current debt position and lists all borrowings.

Note 10 – Cash Backed Reserves

This note provides summary details of transfers to and from reserve funds, and associated interest earnings on reserve funds, on a year-to-date basis.

Note 11 – Other Current Liabilities

This note outlines any provisions the Shire has on hand relative to other current liabilities.

Note 12 – Operating Grants and Contributions Received

This note provides information on operating grants received.

Note 13 – Non-Operating Grants and Contributions Received

This note provides information on non-operating grants received.

Note 14 – Explanation of Material Variances

Council adopted (in conjunction with the Annual Budget) a material reporting variance threshold of 10% or \$10,000, whichever is the greater. This note explains the reasons for any material variances identified in the Statements of Financial Activity at the end of the reporting period.

Consultation

Rebecca McCall, Chief Executive Officer

Megan Shirt, Consultant

Aaron Wooldridge, Manager Corporate and Community Services

Policy Implications

The Shire of Dowerin has a comprehensive suite of financial management policies. Finances have been managed in accordance with these policies.

Strategic Implications

Strategic Community Plan

Community Priority: Our Organisation

Objective: *We are recognised as a transparent, well governed, and effectively managed Local Government*

Outcome: 5.3

Reference: 5.3.2

Asset Management Plan

Nil

Long Term Financial Plan

Nil

Statutory Implications

Council is required to adopt monthly statements of financial activity to comply with Regulation 34 of the *Local Government (Financial Management) Regulations 1996*.

Risk Implications

Risk Profiling Theme	Failure to fulfil statutory regulations or compliance requirements
Risk Category	Compliance
Risk Description	No noticeable regulatory or statutory impact
Consequence Rating	Insignificant (1)
Likelihood Rating	Rare (1)
Risk Matrix Rating	Low (1)
Key Controls (in place)	Governance Calendar, Financial Management Framework and Legislation
Action (Treatment)	Nil
Risk Rating (after treatment)	Adequate

Timely preparation of the monthly financial statements within statutory guidelines is vital to good financial management. Failure to submit compliant reports within statutory time limits will lead to non-compliance with the *Local Government Act 1995* and the *Local Government (Financial Management) Regulations 1996*.

Financial Implications

Nil

Officers Recommendation/Resolution


Moved: Cr Ward

Seconded: Cr Hudson

0553 That Council, by Simple Majority pursuant to Regulation 34 of the *Local Government (Financial Management) Regulations 1996*, receives the statutory Financial Activity Statement report for the period December 2021, as presented in Attachment 11.1A.

CARRIED 7/0

11.2 List of Accounts Paid

Corporate & Community Services		 SHIRE OF DOWERIN TIN DOG TERRITORY
Date:	6 January 2022	
Location:	Not Applicable	
Responsible Officer:	Aaron Wooldridge, Manager Corporate & Community Services	
Author:	Jasmine Pietrocola, Accounts Finance Officer	
Legislation:	<i>Local Government Act 1995; Local Government (Financial Management) Regulations 1996</i>	
SharePoint Reference:	Organisation/Financial Management/Reporting/Financial Statements and Credit Cards	
Disclosure of Interest:	Nil	
Attachments:	Attachment 11.2A – List of Accounts Paid	

Purpose of Report



Executive Decision



Legislative Requirement

Summary

This Item presents the List of Accounts Paid, paid under delegated authority, for December 2021.

Background

Nil

Comment

The List of Accounts Paid as presented has been reviewed by the Manager Corporate & Community Services.

Consultation

Rebecca McCall, CEO

Aaron Wooldridge, Manager Corporate & Community Services

Jasmine Pietrocola, Finance Officer

Policy Implications

The Shire of Dowerin has a comprehensive suite of financial management policies. Finances have been managed in accordance with these policies. Payments have been made under delegated authority.

Strategic Implications

Strategic Community Plan

Community Priority: Our Organisation

Objective: *We are recognised as a transparent, well governed, and effectively managed Local Government*

Outcome: 5.3

Reference: 5.3.2

Asset Management Plan

Nil

Long Term Financial Plan

Nil

Statutory Implications

Regulation 12 and 13 of the *Local Government (Financial Management) Regulations 1996* requires that a separate list be prepared each month for adoption by Council showing creditors paid under delegated authority.

Risk Implications

Risk Profiling Theme	Failure to fulfil statutory regulations or compliance requirements
Risk Category	Compliance
Risk Description	No noticeable regulatory or statutory impact
Consequence Rating	Insignificant (1)
Likelihood Rating	Rare (1)
Risk Matrix Rating	Low (1)
Key Controls (in place)	Governance Calendar
Action (Treatment)	Nil
Risk Rating (after treatment)	Adequate

Financial Implications

Funds expended are in accordance with Council's adopted 2021/22 Budget.

Voting Requirements



Simple Majority



Absolute Majority

Officer's Recommendation/Resolution - 11.2

Moved: Cr Hudson

Seconded: Cr Allsopp

0554

That Council, by Simple Majority pursuant to Section 6.8(1)(a) of the *Local Government Act 1995* and Regulation 12 & 13 of the *Local Government (Financial Management) Regulations 1996*, receives the report from the Chief Executive Officer on the exercise of delegated authority in relation to creditor payments from the Shire of Dowerin Municipal Fund, as presented in Attachment 11.2A, and as detailed below:

List of Accounts Paid - December 2021	
EFT9330 to EFT9445	\$753,148.32
Cheque 10946 to 10956	\$37,529.67
Direct Debit 11529: Credit Card Payment: November 2021	\$8,863.24

Direct Debit 11544: Puma Energy: Fuel: November 2021	\$571.84
Direct Debit 11531 & 11552: Superannuation	\$14,547.57
Direct Debit 11533 & 11554: WATC Loan & Interest Repayments	\$50,098.01
130887: Bank Fees	\$343.61
Net Payroll; PPE 8 December 2021	\$60,390.07
Net Payroll; PPE 22 December 2021	\$54,067.25
TOTAL	\$979,559.58

CARRIED 7/0

11.3 Rescinding of Motion CMRef 0460

Corporate and Community Services



Date:	11 January 2022
Location:	Not Applicable
Responsible Officer:	Aaron Wooldridge, Manager Corporate and Community Services
Author:	Linley Dreghorn, Executive and Governance Officer
Legislation:	<i>Local Government Act 1995; Local Government (Financial Management) Regulations 1996; Local Government (Administration) Regulations 1996; WA Salaries and Allowances Tribunal 2021 Determination for Local Government.</i>
SharePoint Reference:	Organisation/Financial Management/Budgeting/2021-2022 Budget
Disclosure of Interest:	Nil
Attachments:	Nil

Purpose of Report



Executive Decision



Legislative Requirement

Summary

This Item presents to Council that Resolution (CMRef 0460) be rescinded, and a new motion be voted on by absolute majority.

Background

At its Special Council Meeting held 10 August 2021, Council resolved by Absolute Majority to adopt Elected Member annual fees and allowances for 2021/2022.

Prior to the payment run in December 2021 it was brought to the CEO's attention that the adopted Council meeting fees and allowances for 2021/22 did not comply with WA Salaries and Allowances determined by the Tribunal.

Comment

If Council agrees with this recommendation, Council will need to rescind the original resolution CMRef 01460 which states:

That, in accordance with Section 5.99 of the *Local Government Act 1995* and Regulation 34 of the *Local Government (Administration) Regulations 1996*, Council adopts the following annual fees and allowances for elected members:

Council Meetings; Per Councillors	\$300 per meeting
Council Meetings; President	\$350 per meeting
Allowance; Shire President	\$7,500 per annum
Allowance; Deputy Shire President	\$1,650 per annum

In consultation with Council at the December Workshop 2021, the proposed annual fees and allowances for Elected Members be set within the parameters of the WA Salaries and Allowances determined by the Tribunal.

Consultation

Rebecca McCall, Chief Executive Officer
Linley Dreghorn, Executive and Governance Officer
Aaron Wooldridge, Manager of Corporate and Community Services
Lyn Fogg, Governance Specialist, WALGA
Council Workshop December 2021

Policy Implications

Policy 1.1 - Councillor's Fees, Allowances, Reimbursements & Benefits Policy stipulates that the Shire of Dowerin will pay elected members fees and allowances in accordance with the State Government's Salaries and Allowances Tribunal under Section 7B of the *Salaries and Allowances Act 1975*.

Statutory Implications

Section 10 of the *Local Government (Administration) Regulations 1996* is applicable and states:

"10. Revoking or changing decisions (Act s. 5.25(1)(e))

- (1) *If a decision has been made at a council or a committee meeting then any motion to revoke or change the decision must be supported –*
 - (a) *in the case where an attempt to revoke or change the decision had been made within the previous 3 months but had failed, by an absolute majority; or*
 - (b) *in any other case, by at least $\frac{1}{3}$ of the number of offices (whether vacant or not) of members of the council or committee,*
inclusive of the mover.

Strategic Implications

Strategic Community Plan

Community Priority: Our Organisation
Objective: We are recognised as a transparent, well governed, and effectively managed Local Government
Outcome: 5.3
Reference: 5.3.2

Asset Management Plan

Nil

Long Term Financial Plan

The LTFP will be reviewed to capture the 2021/22 Budget allocations.

Risk Implications

Risk Profiling Theme	Failure to fulfil statutory regulations or compliance requirements
Risk Category	Compliance
Risk Description	No noticeable regulatory or statutory impact
Consequence Rating	Insignificant (1)
Likelihood Rating	Rare (1)
Risk Matrix Rating	Low (1)

Key Controls (in place)	Governance Calendar, Financial Management Framework & Legislation
Action (Treatment)	Nil
Risk Rating (after treatment)	Adequate

Financial Implications

As meeting fees and allowances are paid six monthly (December and June), no payments have been paid for the 2021/22 financial year. It was proposed to defer the six-month Councillor fee payment in December, present an item at the January Ordinary Meeting of Council and schedule payment for the end of January 2022.

Voting Requirements

☐

Simple Majority

☒

Absolute Majority

Officer's Recommendation/Resolution – 11.3

Moved: Cr Allsopp

Seconded: Cr Hagboom

0555

That Council:

- Rescinds previous Council Resolution (CMRef 0460) as outlined in the Special Meeting of Council 10 August 2021 as Item 5.1:**

That, in accordance with Section 5.99 of the *Local Government Act 1995* and Regulation 34 of the *Local Government (Administration) Regulations 1996*, Council adopts the following annual fees and allowances for elected members:

Council Meetings; Per Councillors	\$300 per meeting
Council Meetings; President	\$350 per meeting
Allowance; Shire President	\$7,500 per annum
Allowance; Deputy Shire President	\$1,650 per annum

- Adopts in accordance with Section 5.99 of the *Local Government Act 1995* and Regulation 34 of the *Local Government (Administration) Regulations 1996*, Council adopts the following annual fees and allowances for elected members:**

Council Meetings; Per Councillors	\$200 per meeting
Council Meetings; President	\$350 per meeting
Committee Meeting Fees (Attendance); Per Meeting	\$75.00 per meeting
Allowance; Shire President	\$7,500 per annum
Allowance; Deputy Shire President	\$1,875 per annum

CARRIED BY ABSOLUTE MAJORITY 7/0

12. OFFICER'S REPORTS - GOVERNANCE AND COMPLIANCE

Nil

13. OFFICER'S REPORTS - WORKS AND ASSETS

Nil

14. Urgent Business Approved by the Person Presiding or by Decision

Nil

15. Elected Members' Motions

Nil

16. Matters Behind Closed Doors

Nil

17. Closure

The President thanked those in attendance and declared the Meeting closed at 2.31pm.

SHIRE OF DOWERIN

MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
FOR THE PERIOD ENDED 31 JANUARY 2022

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

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Funding surplus / (deficit) Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$2.06 M	\$2.06 M	\$1.28 M	(\$0.79 M)
Closing	\$0.00 M	\$2.46 M	\$1.39 M	(\$1.07 M)

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$3.58 M	% of total
Unrestricted Cash	\$1.20 M	33.5%
Restricted Cash	\$2.38 M	66.5%

Refer to Note 2 - Cash and Financial Assets

Payables		
	\$0.27 M	% Outstanding
Trade Payables	\$0.01 M	
Over 30 Days		0.0%
Over 90 Days		0%

Refer to Note 5 - Payables

Receivables		
	\$0.27 M	% Collected
Rates Receivable	\$0.26 M	83.9%
Trade Receivable	\$0.27 M	
Over 30 Days		5.5%
Over 90 Days		3.4%

Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$1.09 M)	\$1.23 M	\$0.13 M	(\$1.09 M)

Refer to Statement of Financial Activity

Rates Revenue		
YTD Actual	\$1.45 M	% Variance
YTD Budget	\$1.45 M	0.2%

Refer to Note 6 - Rate Revenue

Operating Grants and Contributions		
YTD Actual	\$2.70 M	% Variance
YTD Budget	\$4.16 M	(35.0%)

Refer to Note 12 - Operating Grants and Contributions

Fees and Charges		
YTD Actual	\$0.32 M	% Variance
YTD Budget	\$0.33 M	(1.1%)

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$1.03 M)	(\$0.74 M)	\$0.07 M	\$0.81 M

Refer to Statement of Financial Activity

Proceeds on sale		
YTD Actual	\$0.06 M	%
Adopted Budget	\$0.16 M	(62.2%)

Refer to Note 7 - Disposal of Assets

Asset Acquisition		
YTD Actual	\$0.55 M	% Spent
Adopted Budget	\$3.01 M	(81.8%)

Refer to Note 8 - Capital Acquisition

Non-Operating Grants		
YTD Actual	\$0.56 M	% Received
Adopted Budget	\$1.82 M	(69.2%)

Refer to Note 8 - Capital Acquisition

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.06 M	(\$0.09 M)	(\$0.09 M)	\$0.00 M

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	\$0.09 M
Interest expense	\$0.02 M
Principal due	\$1.35 M

Refer to Note 9 - Borrowings

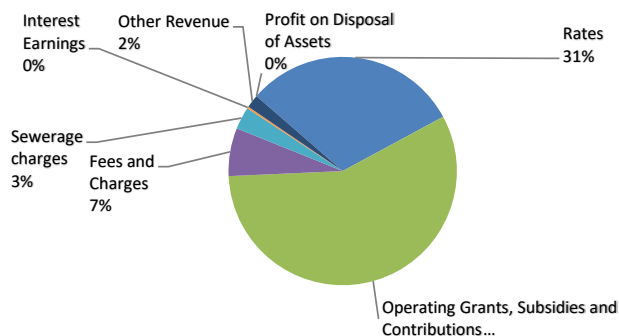
Reserves	
Reserves balance	\$2.28 M
Interest earned	\$0.00 M

Refer to Note 10 - Cash Reserves

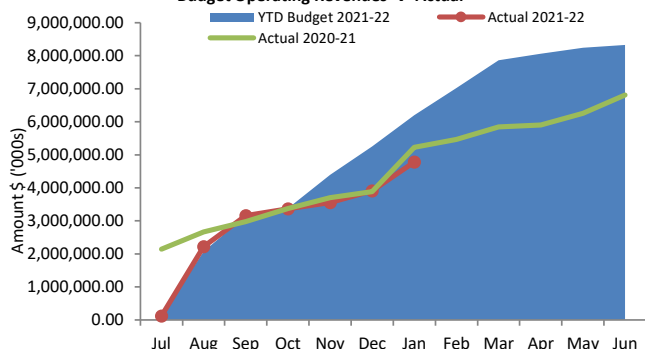
This information is to be read in conjunction with the accompanying Financial Statements and notes.

OPERATING ACTIVITIES

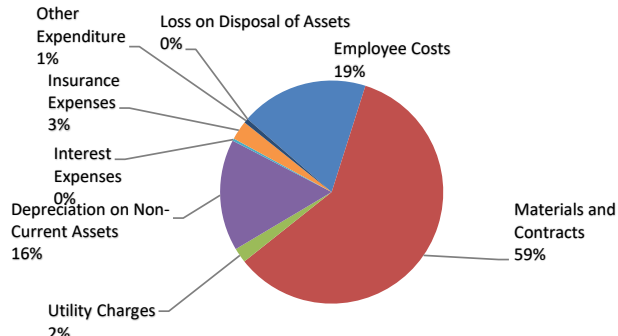
OPERATING REVENUE



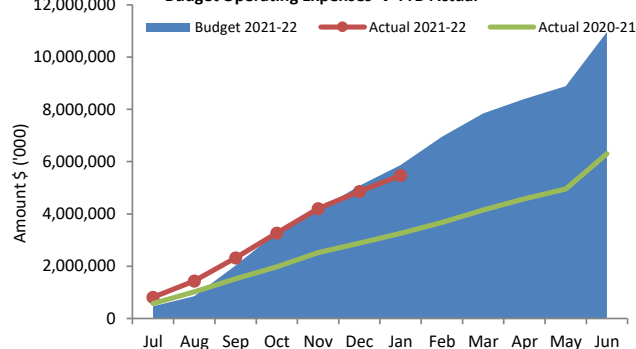
Budget Operating Revenues -v- Actual



OPERATING EXPENSES

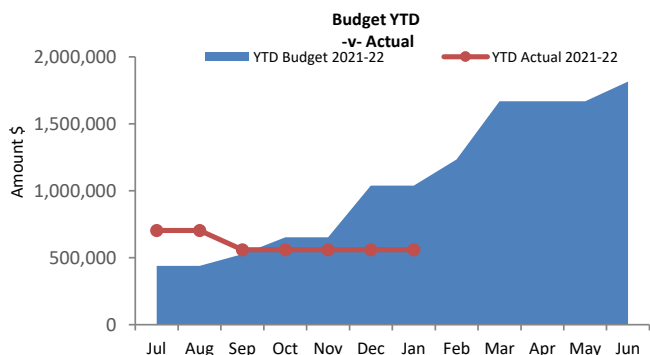


Budget Operating Expenses -v- YTD Actual

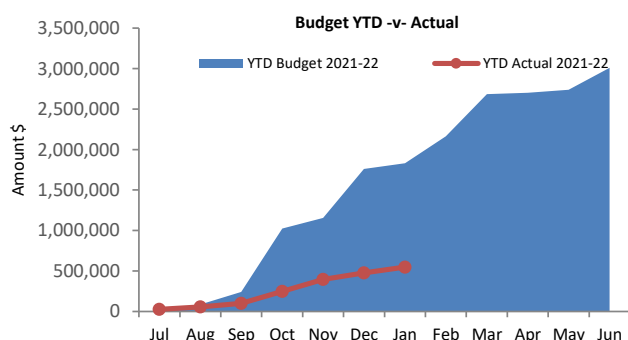


INVESTING ACTIVITIES

Non-operating grants, subsidies and contributions



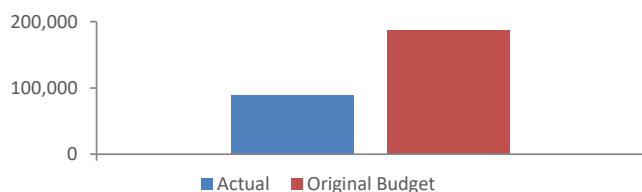
Payments for property, plant and equipment and infrastructure



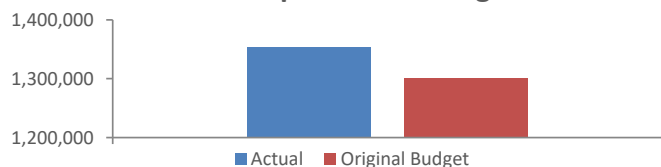
FINANCING ACTIVITIES

BORROWINGS

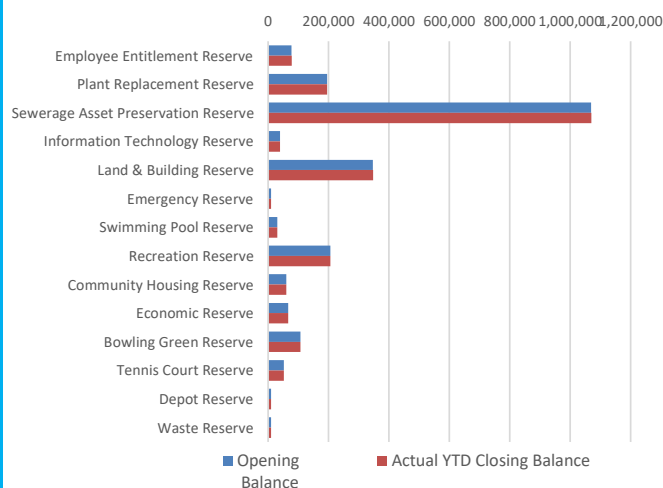
Principal Repayments



Principal Outstanding



RESERVES



**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2022**

STATUTORY REPORTING PROGRAMS

	Ref	Adopted Budget	Current Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Note								
Opening funding surplus / (deficit)	1(c)	\$ 2,063,716	2,063,716	\$ 2,063,716	\$ 1,275,417	\$ (788,299)	% (38.20%)	☹️
Revenue from operating activities								
Governance		8,000	8,000	4,000	427	(3,573)	(89.33%)	
General purpose funding		2,404,226	2,404,226	2,059,768	1,867,021	(192,747)	(9.36%)	
Law, order and public safety		40,700	40,700	20,699	23,486	2,787	13.46%	
Health		1,600	1,600	924	3,594	2,670	288.96%	
Education and welfare		546,658	546,658	354,123	279,209	(74,914)	(21.15%)	☹️
Housing		150,000	150,000	87,081	83,784	(3,297)	(3.79%)	
Community amenities		287,152	287,152	278,381	257,681	(20,700)	(7.44%)	
Recreation and culture		50,950	50,950	31,387	20,895	(10,492)	(33.43%)	☹️
Transport		4,600,773	4,600,773	3,229,710	1,990,294	(1,239,416)	(38.38%)	☹️
Economic services		182,300	182,300	104,587	125,851	21,264	20.33%	😊
Other property and services		54,832	54,832	31,962	70,907	38,945	121.85%	😊
		8,327,191	8,327,191	6,202,622	4,723,149	(1,479,473)		
Expenditure from operating activities								
Governance		(436,496)	(436,496)	(272,067)	(219,779)	52,288	19.22%	😊
General purpose funding		(221,485)	(221,485)	(107,759)	(108,400)	(641)	(0.59%)	
Law, order and public safety		(131,300)	(131,300)	(79,698)	(80,630)	(932)	(1.17%)	
Health		(49,572)	(49,572)	(14,322)	(11,247)	3,075	21.47%	
Education and welfare		(602,795)	(602,795)	(332,708)	(248,312)	84,396	25.37%	😊
Housing		(265,816)	(265,816)	(161,274)	(138,798)	22,476	13.94%	😊
Community amenities		(471,723)	(471,723)	(246,593)	(216,031)	30,562	12.39%	😊
Recreation and culture		(948,054)	(948,054)	(574,188)	(507,652)	66,536	11.59%	😊
Transport		(7,312,861)	(7,312,861)	(3,714,897)	(3,307,974)	406,923	10.95%	😊
Economic services		(514,251)	(514,251)	(303,154)	(293,265)	9,889	3.26%	
Other property and services		(8,268)	(8,268)	(63,911)	(340,971)	(277,060)	(433.51%)	☹️
		(10,962,621)	(10,962,621)	(5,870,571)	(5,473,059)	397,512		
Non-cash amounts excluded from operating activities	1(a)	1,544,497	1,544,497	896,198	884,527	(11,671)	(1.30%)	
Amount attributable to operating activities		(1,090,933)	(1,090,933)	1,228,249	134,617	(1,093,632)		
Investing Activities								
Non-operating grants, subsidies and contributions	13	1,815,757	1,815,757	1,038,582	559,531	(479,051)	(46.13%)	☹️
Proceeds from disposal of assets	7	161,000	161,000	50,000	60,909	10,909	21.82%	😊
Payments for property, plant and equipment and infrastructure	8	(3,008,912)	(3,008,912)	(1,829,666)	(548,338)	1,281,328	70.03%	😊
Amount attributable to investing activities		(1,032,155)	(1,032,155)	(741,083)	72,102	813,185		
Financing Activities								
Transfer from reserves	10	459,521	459,521	0	0	0	0.00%	
Repayment of debentures	9	(187,187)	(187,187)	(88,255)	(88,255)	0	0.00%	
Transfer to reserves	10	(212,962)	(212,962)	(2,858)	(2,858)	0	0.00%	
Amount attributable to financing activities		59,372	59,372	(91,113)	(91,113)	0		
Closing funding surplus / (deficit)	1(c)	0	0	2,459,769	1,391,024	(1,068,746)		

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Actual and YTD Actual data as per the adopted materiality threshold. Refer to Note 2 for an explanation of the reasons for the variance.

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

The material variance adopted by Council for the 2021-22 year is \$10,000 or 10.00% whichever is the greater.

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

KEY TERMS AND DESCRIPTIONS
FOR THE PERIOD ENDED 31 JANUARY 2022

STATUTORY REPORTING PROGRAMS

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

PROGRAM NAME AND OBJECTIVES

ACTIVITIES

GOVERNANCE

To provide a decision making process for the efficient allocation of resources

To include the activities of members of Council and the administration support available to the Council for the provision of governance of the district. Other costs relate to assisting elected members and ratepayers on matters which do not concern specific Council services.

GENERAL PURPOSE FUNDING

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

To provide services to help ensure a safer and environmentally conscious community.

Supervision and enforcement of various local laws relating to fire prevention, animal control, community crime prevention and other aspects of public safety including emergency services.

HEALTH

To provide an operational framework for environmental and community health.

Inspection of food premises and food control.

EDUCATION AND WELFARE

To provide services to disadvantaged persons including the elderly, children and youth.

Maintenance and operational costs of the Dowerin Child Care Centre; Dowerin Home Care, Commonwealth Home Support Program (CHSP), community nursing and other support services.

HOUSING

To provide and maintain housing for staff, aged and community housing projects operated by Joint Venture with the Department of Housing.

Provision and maintenance of all Shire responsible housing.

COMMUNITY AMENITIES

To provide necessary services as required by the community.

Rubbish collection and recycling, operation of disposal sites, administration, maintenance & operation of the Dowerin Townsite Sewerage Scheme. Administration of the Shire of Dowerin Town Planning Scheme. Administration, maintenance & operation of the Dowerin & Minnivale public cemeteries, public toilets & the Dowerin Community Bus.

RECREATION AND CULTURE

To establish & effectively manage infrastructure and resources which will help the social wellbeing of the community.

Maintenance and operation of public halls, sporting pavilions, parks and gardens, recreation centre, sports playing surface areas and reserves including football oval, hockey oval, tennis courts, bowling greens and golf course. Contribution to the operation of the Dowerin Public Library.

TRANSPORT

To provide safe, effective and efficient transport services to the community.

Construction and maintenance of streets, roads, footpaths, drainage & signs. Maintenance and operation of street lights, works depot and aerodrome. Cleaning of streets and provision and maintenance of street trees. Purchase, maintenance and operation of plant.

ECONOMIC SERVICES

To help promote the Shire and its economic wellbeing.

Tourism and area promotion including the maintenance and operation of the Shire of Dowerin Short Stay Accommodation facilities. Provision of rural services including building control, standpipes, noxious weeds and vermin control. Assistance with the operations of the annual Dowerin Field Day. Maintenance costs associated with the Dowerin Community Resource Centre.

OTHER PROPERTY AND SERVICES

To monitor and control Council's overheads operating accounts.

Private works, plant repairs and operations. Works and administration overheads. Materials and stores.

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2022**

BY NATURE OR TYPE

	Ref	Adopted Budget	Current Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
	Note	\$		\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	2,063,716	2,063,716	2,063,716	1,275,417	(788,299)	(38.20%)	☹️
Revenue from operating activities								
Rates	6	1,447,970	1,447,970	1,447,970	1,451,259	3,289	0.23%	
Operating grants, subsidies and contributions	12	6,078,134	6,078,134	4,156,008	2,700,263	(1,455,745)	(35.03%)	☹️
Fees and charges		485,700	485,700	325,368	321,667	(3,701)	(1.14%)	
Sewerage charges		167,928	167,928	167,928	149,526	(18,402)	(10.96%)	☹️
Interest earnings		36,078	36,078	29,821	12,646	(17,175)	(57.59%)	☹️
Other revenue		99,000	99,000	68,310	87,788	19,478	28.51%	😊
Profit on disposal of assets		12,381	12,381	7,217	0	(7,217)	(100.00%)	
		8,327,191	8,327,191	6,202,622	4,723,149	(1,479,473)		
Expenditure from operating activities								
Employee costs		(1,586,612)	(1,586,612)	(892,186)	(1,012,919)	(120,733)	(13.53%)	☹️
Materials and contracts		(7,219,361)	(7,219,361)	(3,699,179)	(3,251,774)	447,405	12.09%	😊
Utility charges		(152,050)	(152,050)	(88,494)	(117,747)	(29,253)	(33.06%)	☹️
Depreciation on non-current assets		(1,516,549)	(1,516,549)	(884,527)	(884,527)	0	0.00%	
Interest expenses		(39,613)	(39,613)	(19,815)	(18,998)	817	4.12%	
Insurance expenses		(129,540)	(129,540)	(123,792)	(151,255)	(27,463)	(22.18%)	☹️
Other expenditure		(299,150)	(299,150)	(143,690)	(35,839)	107,851	75.06%	😊
Loss on disposal of assets		(19,746)	(19,746)	(18,888)	0	18,888	100.00%	😊
		(10,962,621)	(10,962,621)	(5,870,571)	(5,473,059)	397,512		
Non-cash amounts excluded from operating activities	1(a)	1,544,497	1,544,497	896,198	884,527	(11,671)	(1.30%)	
Amount attributable to operating activities		(1,090,933)	(1,090,933)	1,228,249	134,617	(1,093,632)		
Investing activities								
Non-operating grants, subsidies and contributions	13	1,815,757	1,815,757	1,038,582	559,531	(479,051)	(46.13%)	☹️
Proceeds from disposal of assets	7	161,000	161,000	50,000	60,909	10,909	21.82%	😊
Payments for property, plant and equipment and infrastructure	8	(3,008,912)	(3,008,912)	(1,829,666)	(548,338)	1,281,328	70.03%	😊
Amount attributable to investing activities		(1,032,155)	(1,032,155)	(741,083)	72,102	813,185		
Financing Activities								
Proceeds from new debentures	9	0	0	0	0	0	0.00%	
Transfer from reserves	10	459,521	459,521	0	0	0	0.00%	
Payments for principal portion of lease liabilities		0		0	0	0	0.00%	
Repayment of debentures	9	(187,187)	(187,187)	(88,255)	(88,255)	0	0.00%	
Transfer to reserves	10	(212,962)	(212,962)	(2,858)	(2,858)	0	0.00%	
Amount attributable to financing activities		59,372	59,372	(91,113)	(91,113)	0		
Closing funding surplus / (deficit)	1(c)	0	0	2,459,769	1,391,024	(1,068,746)		

KEY INFORMATION

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

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

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

KEY TERMS AND DESCRIPTIONS FOR THE PERIOD ENDED 31 JANUARY 2022

REVENUE

RATES

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

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

SERVICE CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

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

NATURE OR TYPE DESCRIPTIONS

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance

agreements, communication expenses, advertising expenses,

membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

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

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

(a) Non-cash items excluded from operating activities

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

	Notes	Adopted Budget	YTD Actual
Non-cash items excluded from operating activities		\$	\$
Adjustments to operating activities			
Less: Profit on asset disposals	7	(12,381)	0
Movement in liabilities associated with restricted cash		20,583	97
Add: Loss on asset disposals	7	19,746	0
Add: Depreciation on assets		1,516,549	884,527
Total non-cash items excluded from operating activities		1,544,497	884,624

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

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

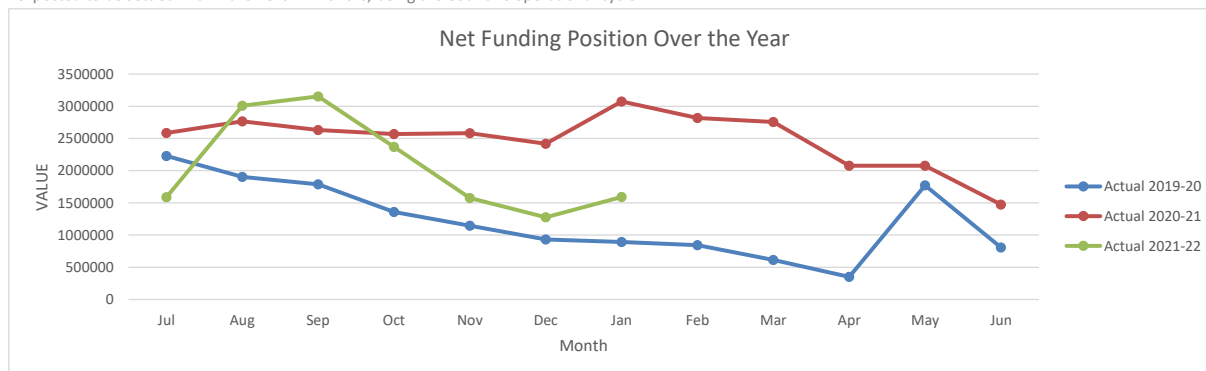
	Adopted Budget	Last Year Unaudited Actual 30 June 2021	This Time Last Year 31 January 2021	Year to Date 31 January 2022
Adjustments to net current assets				
Less: Reserves - restricted cash	10	(2,280,140)	(2,280,140)	(2,277,071)
Add: Borrowings	9	187,187	187,197	72,598
Add: Provisions funded by Reserve		77,767	77,767	77,767
Total adjustments to net current assets		(2,015,186)	(2,015,176)	(2,126,706)

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

Current assets				
Cash and cash equivalents	2	4,229,066	4,240,541	5,347,513
Rates receivables	3	133,185	133,185	222,639
Receivables	3	358,730	395,906	64,102
Stock on Hand	4	11,455	14,605	(7,713)
Total Current Assets		4,732,436	4,784,237	5,626,541
Less: Current liabilities				
Payables	5	(184,245)	(430,589)	(44,905)
Borrowings	9	(187,187)	(187,197)	(72,598)
Contract liabilities	11	(90,000)	(704,013)	0
Provisions	11	(192,102)	(171,845)	(192,102)
Total Current Liabilities		(653,534)	(1,493,644)	(309,605)
		4,078,902	3,290,593	5,316,936
Less: Total adjustments to net current assets	1(b)	(2,015,186)	(2,015,176)	(2,126,706)
Closing funding surplus / (deficit)		2,063,716	1,275,417	3,190,230

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.



Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Cash on hand								
Floats	Cash and cash equivalents	400	0	400	0	On-hand		
Cash Deposits								
Municipal Bank Account	Cash and cash equivalents	1,199,033	0	1,199,033	0	NAB	0.05%	At Call
Cash Maximiser	Cash and cash equivalents	13	0	13	0	NAB	0.05%	At Call
DRFAWA Flood Damage Funding	Cash and cash equivalents		2	2	0	NAB	0.03%	At Call
LRCIP Phase 2 Funding	Cash and cash equivalents		100,441	100,441	0	NAB	0.03%	At Call
Term Deposits								
Reserve 95-525-1072	Financial assets at amortised cost		2,282,998	2,282,998	0	NAB	0.05%	25.06.22
Total		1,199,446	2,383,441	3,582,887				
Comprising								
Cash and cash equivalents		1,199,446	100,443	1,299,889	0			
Financial assets at amortised cost		0	2,282,998	2,282,998	0			
		1,199,446	2,383,441	3,582,887	0			

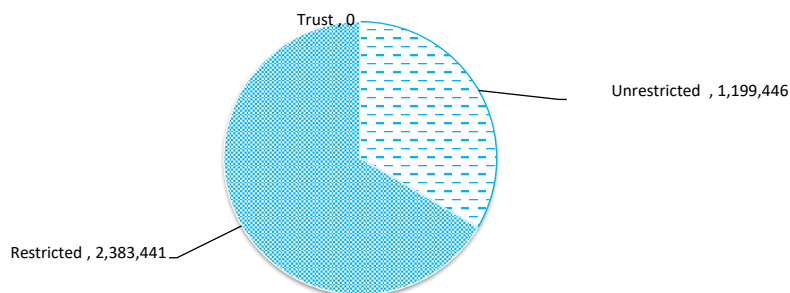
KEY INFORMATION

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

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

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

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



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2022

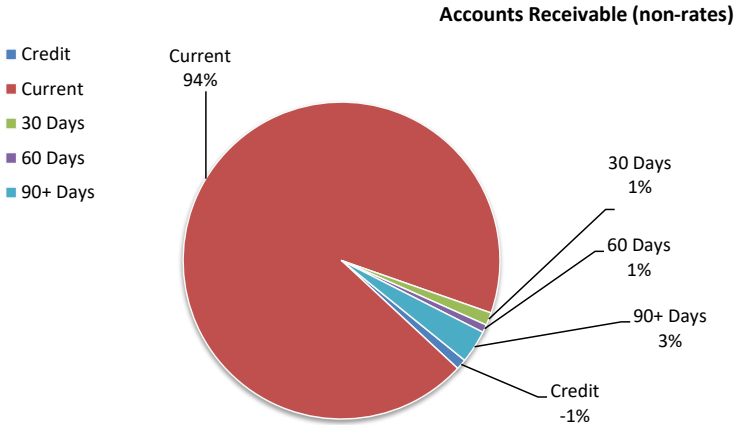
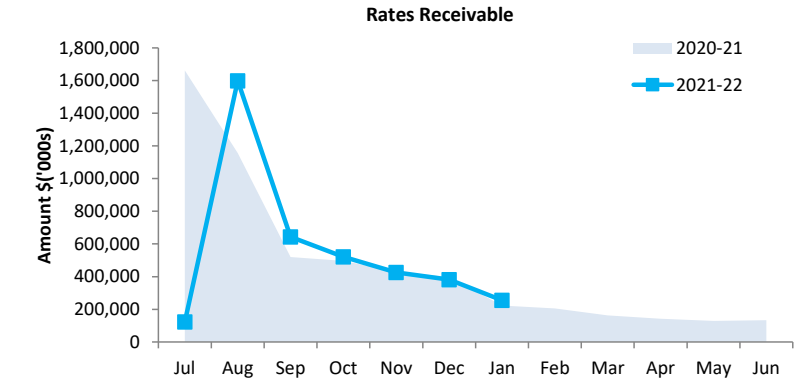
OPERATING ACTIVITIES
NOTE 3
RECEIVABLES

Rates receivable	30 June 2021	31 Jan 2022
	\$	\$
Opening arrears previous years	118,037	133,185
Levied - Rates revenue	1,402,771	1,451,257
Less - collections	(1,387,623)	(1,328,677)
Equals current outstanding	133,185	255,765
Net rates collectable	133,185	255,765
% Collected	91.2%	83.9%

Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(2,547)	221,097	3,079	1,902	7,954	231,485
Percentage	(1.1%)	95.5%	1.3%	0.8%	3.4%	
Balance per trial balance						
Sundry receivable	(2,547)	221,097	3,079	1,902	7,954	231,485
Allowance for impairment of receivables	0	(59,920)	0	0	0	(59,920)
Accrued Income	0	31,368	0	0	0	31,368
Total receivables general outstanding						270,937
Amounts shown above include GST (where applicable)						

KEY INFORMATION

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectable are written off when identified. An allowance for impairment of receivables is raised when there is objective evidence that they will not be collectable.



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2022**

**OPERATING ACTIVITIES
NOTE 4
OTHER CURRENT ASSETS**

	Opening Balance 1 July 2021	Asset Increase/(Decrease)	Closing Balance 31 January 2022
Other current assets	\$	\$	\$
Inventory			
Stock On Hand	14,605	(877)	13,728
Total other current assets	14,605	(877)	13,728
Amounts shown above include GST (where applicable)			

KEY INFORMATION

Inventory

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2022**

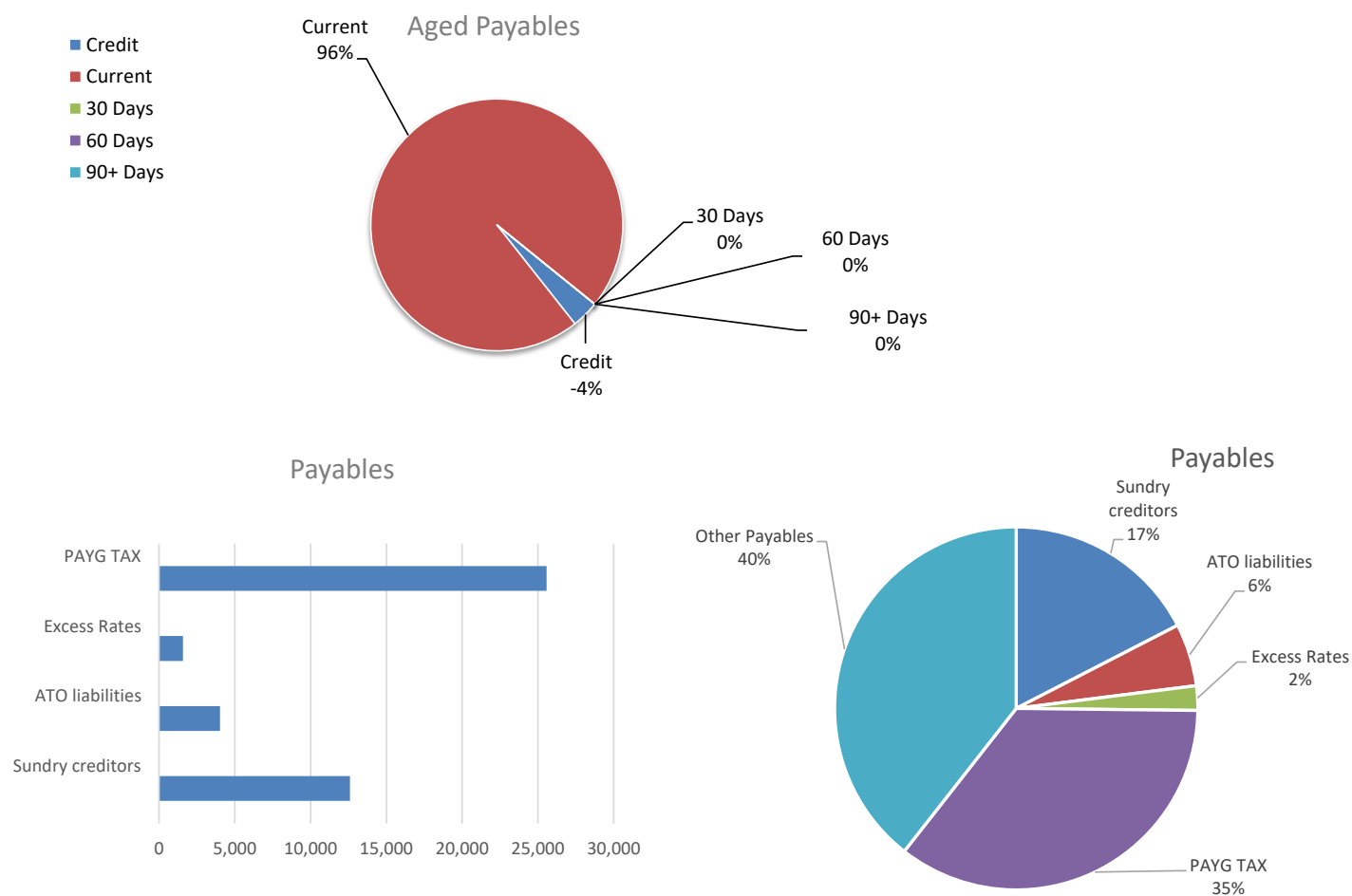
**OPERATING ACTIVITIES
NOTE 5
Payables**

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	(10,200)	278,835	0	0	0	268,635
Percentage	0%	103.8%	0%	0%	0%	
Balance per trial balance						
Sundry creditors	0	12,590	0	0	0	12,590
ATO liabilities	0	4,022	0	0	0	4,022
Excess Rates	0	1,577	0	0	0	1,577
PAYG TAX	0	25,568	0	0	0	25,568
Other Payables	0	28,483	0	0	0	28,483
Payroll Creditors	(10,200)	0	0	0	0	(10,200)
Accrued Loan Interest	0	7,731	0	0	0	7,731
Total payables general outstanding						268,635

Amounts shown above include GST (where applicable)

KEY INFORMATION

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

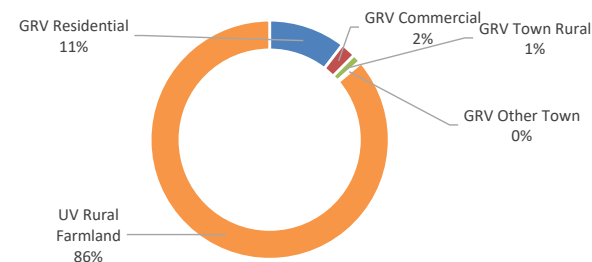
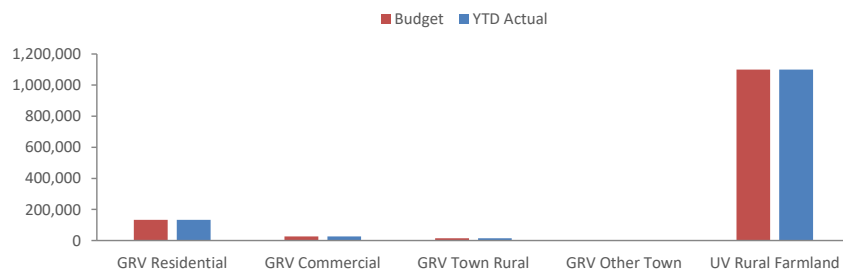


NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2022

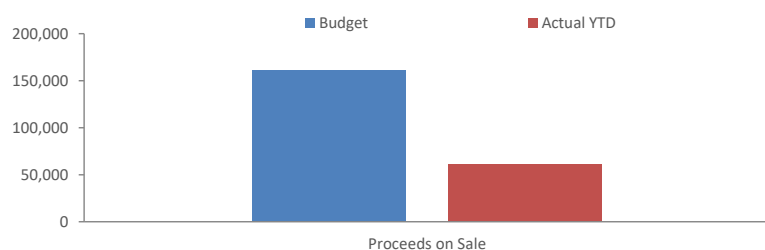
OPERATING ACTIVITIES
NOTE 6
RATE REVENUE

General rate revenue	Original Budget							YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE				\$	\$	\$	\$	\$	\$	\$	\$
Gross rental value											
GRV Residential	0.10300	134	1,292,744	133,153	0	0	133,153	133,153	0	0	133,153
GRV Commercial	0.10300	15	256,479	26,417	0	0	26,417	26,417	0	0	26,417
GRV Town Rural	0.10300	12	138,888	14,305	0	0	14,305	14,305	0	0	14,305
GRV Other Town	0.10300	8	33,386	3,439	0	0	3,439	3,439	0	0	3,439
Unimproved value											
UV Rural Farmland	0.00780	221	141,021,718	1,099,969	0	0	1,099,969	1,100,393	0	0	1,100,393
Sub-Total		390	142,743,215	1,277,284	0	0	1,277,283	1,277,707	0	0	1,277,707
Minimum payment	Minimum \$										
Gross rental value											
GRV Residential	793	44	268,898	34,896	0	0	34,896	34,892	0	0	34,892
GRV Commercial	793	17	65,465	13,483	0	0	13,483	13,481	0	0	13,481
GRV Town Rural	793	15	36,979	11,897	0	0	11,897	11,895	0	0	11,895
GRV Other Town	232	19	7,807	4,404	0	0	4,404	4,408	0	0	4,408
Unimproved value											
UV Rural Farmland	793	66	3,733,182	52,345	0	0	52,345	52,338	0	0	52,338
UV Commercial	793	4	400	3,172	0	0	3,172	3,172	0	0	3,172
UV Town Rural	793	4	92,000	3,172	0	0	3,172	3,172	0	0	3,172
UV Mining	232	10	57,675	2,318	0	0	2,318	2,320	249	0	2,569
Sub-total		179	4,262,406	125,687	0	0	125,687	125,678	249	0	125,927
Amount from general rates							1,402,970	1,403,385	249	0	1,403,634
Ex-gratia rates							45,000				47,623
Total general rates							1,447,970				1,451,257

KEY INFORMATION



Asset Ref.	Asset description	Original Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment								
	Transport								
	Ride On Mower - Cox 9008E (P042)	0	1,000	1,000	0	0	0	0	0
	Dual Cab 4x2; D002; Team Leader	23,000	18,000	0	(5,000)	0	0	0	0
	Single Cab - Light Utility - 1GIL668	951	12,000	11,049	0	0	0	0	0
	Other property and services								
	Passenger Vehicle; MWA	41,100	40,000	0	(1,100)	0	0	0	0
	Passenger Vehicle; CEO	50,955	50,000		(955)	0	60,909	0	0
	Passenger Vehicle; MCCS	39,668	40,000	332	0	0	0	0	0
		155,674	161,000	12,381	(7,055)	0	60,909	0	0



Processing of disposal of CEO (D0) vehicle transaction unable to occur until AFR for 2020/2021 is signed off

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2022**

INVESTING ACTIVITIES

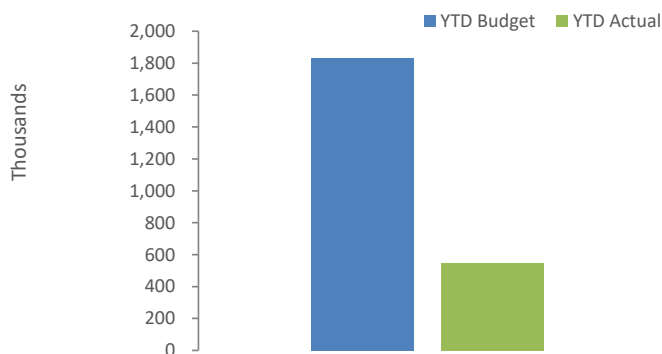
NOTE 8

CAPITAL ACQUISITIONS

Capital acquisitions	Original Budget	Current Budget	YTD Budget	YTD Actual	YTD Actual Variance
	\$		\$	\$	\$
Buildings	267,000	267,000	80,331	73,396	(6,935)
Plant and equipment	396,500	396,500	124,000	67,383	(56,617)
Infrastructure - roads	1,978,412	1,978,412	1,277,335	373,471	(903,864)
Infrastructure - other	367,000	367,000	348,000	34,087	(313,913)
Payments for Capital Acquisitions	3,008,912	3,008,912	1,829,666	548,338	(1,281,328)
Total Capital Acquisitions	3,008,912	3,008,912	1,829,666	548,338	(1,281,328)
Capital Acquisitions Funded By:					
	\$		\$	\$	\$
Capital grants and contributions	1,815,757	1,815,757	1,038,582	559,531	(479,051)
Other (disposals & C/Fwd)	161,000	161,000	50,000	60,909	10,909
Cash backed reserves					
Plant Replacement Reserve	120,000	120,000	0	0	0
Sewerage Asset Preservation Reserve	47,000	47,000	0	0	0
Land & Building Reserve	150,000	150,000	0	0	0
Emergency Reserve	10,000	10,000	0	0	0
Swimming Pool Reserve	40,521	40,521	0	0	0
Recreation Reserve	92,000	92,000	0	0	0
Contribution - operations	572,634	572,634	741,084	(72,102)	(813,186)
Capital funding total	3,008,912	3,008,912	1,829,666	548,338	(1,281,328)

SIGNIFICANT ACCOUNTING POLICIES

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



Account Description		Original Budget	Current Budget	YTD Budget	YTD Actual	Variance Under/(Over)	Comments
Land and Buildings							
BC044	Sports Recreation Centre - Building (Capital)	72,000	72,000	37,500	22,412	15,088	In progress.
OC012	Short Stay Accommodation Caravan Bay Extension	0	0	0	(31)	31	Costing to be reviewed.
BC058	Building - Building (Capital)	150,000	150,000	0	0	0	Project may be deferred to FY23. To be assessed with the Budget Review.
BC001	Administration Office - Building (Capital)	45,000	45,000	42,831	51,015	(8,184)	Project Complete - Over budget.
Total		267,000	267,000	80,331	73,396	6,935	
Plant & Equipment							
PE201	Cemetery Grave Shoring Box	10,000	10,000	0	0	0	
PE109	Modifications to D004 Mitsubishi Truck	15,000	15,000	0	0	0	
PE111	Side Tipper	103,000	103,000	0	0	0	Quotes are currently being obtained.
PE206	Ride On Mower	5,000	5,000	0	0	0	
PE207	Mower Digga - Refurbishment	5,000	5,000	5,000	5,000	0	Complete.
PE208	Fuel Tank Trailer - 2,000 Litre Size	6,500	6,500	6,500	0	6,500	In progress.
PE106	Light Vehicle CEO	60,000	60,000	60,000	62,383	(2,383)	Complete - Over budget. Trade in \$11k higher than Budget.
PE205	Light Vehicle - MCCS	52,500	52,500	0	0	0	
PE100	Diesel Fuel Bowser - Shire Depot	10,000	10,000	0	0	0	
PE104	Utility Tipper 4x2 Construction	35,000	35,000	0	0	0	
PE105	Dual Cab 4x2 Team Leader	42,000	42,000	0	0	0	
PE204	Light Plant Vehicle - Manager Works & Assets	52,500	52,500	52,500	0	52,500	Unlikely to occur in FY22 and to be carried forward to FY23.
Total		396,500	396,500	124,000	67,383	56,617	
Infrastructure - Roads							
R2R004	Hindmarsh Road (R2R)	141,724	141,724	94,724	153,803	(59,079)	Project Complete - Final Invoices pending.
R2R025	Dowerin-Koorda Road (R2R)	85,505	85,505	48,743	1,889	46,854	Anticipated completion date Feb/March 22.
R2R046	Sanders Road (R2R)	119,700	119,700	59,000	141,793	(82,793)	Project Complete - Over budget.
RRG183	Dowerin-Meckering Road (RRG) SLK11.36 to SLK13.44	82,535	82,535	48,125	4,567	43,558	In progress.
RRG183A	Dowerin-Meckering Road (RRG) SLK13.82 to SLK16.13	382,032	382,032	382,032	34,033	347,999	In progress.
WFN182A	WSFN Dowerin-Kalannie Road SLK27.28 to SLK41.70 - Preliminary Works Including Geotechnical	50,314	50,314	25,258	0	25,258	Order issued, it is anticipated that project will commence in Feb 22.
WFN182B	WSFN Dowerin-Kalannie Road SLK0.00 to SLK48.7 - Maintenance Clearing of Vegetation - \$212,150	212,150	212,150	106,325	716	105,609	Contract awarded and works to commence in Mar 22.
WFN182C	WSFN Dowerin-Kalannie Road SLK0.00 to SLK48.7 - Preliminary Works - Clearing Permit	126,802	126,802	124,302	34,070	90,232	Anticipated completion date May 22.
WFN182D	WSFN Dowerin-Kalannie Road SLK0.00 to SLK25.68 - Construction Works	777,650	777,650	388,826	2,600	386,226	Stabilisation quotes received. Expected commencement in Mar 22.
Total		1,978,412	1,978,412	1,277,335	373,471	903,864	
Infrastructure - Other							
OC002	Waste Facility Perimeter Fencing	0	0	0	2,226	(2,226)	Costing to be reviewed.
OC014	Dowerin Waste Facility - CELL	10,000	10,000	6,000	409	5,591	Fencing for CELL still to be purchased and constructed.
OC102	Information Bays	0	0	0	235	(235)	Costing to be reviewed.
OC043	Swimming Pool - Repair Leaks - Infrastructure Other	45,000	45,000	45,000	0	45,000	Anticipated commencement April/May 22.
OC003	Town Oval Reticulation Upgrade (Inc Dam)	285,000	285,000	270,000	6,661	263,339	Anticipated commencement Feb 22.
OC007	Main Street Improvements	0	0	0	155	(155)	Costing to be reviewed.
OC010	Tin Dog Walk Stage 2	9,000	9,000	9,000	1,500	7,500	To be completed in Q4 2022.
OC004	Entrance/Streetscape Project - SSA & DCC	18,000	18,000	18,000	22,901	(4,901)	Project Complete - Over budget.
Total		367,000	367,000	348,000	34,087	313,913	
TOTALS		3,008,912	3,008,912	1,829,666	548,338	1,281,328	

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2022

FINANCING ACTIVITIES
NOTE 9
BORROWINGS

Repayments - borrowings

Information on borrowings		New Loans		Principal Repayments			Principal Outstanding			Interest Repayments		
Particulars	Loan No.	1 July 2021	Original Budget	Actual	Original Budget	Current Budget	Actual	Original Budget	Current Budget	Actual	Original Budget	Current Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Housing												
Government Regional Officer Housing	100	254,839	0	5,305	10,704	10,704	249,534	244,135	244,135	4,549	9,003	9,003
Recreation and culture												
Dowerin Community Club	97	75,905	0	37,579	75,916	75,916	38,326	(11)	(11)	0	2,337	2,337
Dowerin Swimming Pool	101	162,815	0	9,506	18,497	18,497	153,309	144,318	144,318	0	4,801	4,801
DEM Interest Free Swimming Pool Loan		45,000	0	0	10,000	10,000	0	35,000	35,000	0	0	0
Transport												
Multi Tyre Roller	103	150,618		10,340	20,723	20,723	140,278	129,895	129,895	666	926	1,289
Smooth Drum Tyre Roller	104	150,000		9,123	18,284	18,284	140,877	131,716	131,716	588	793	1,137
Economic services												
Short Stay Accommodation	99	648,580	0	16,403	33,063	33,063	632,177	615,517	615,517	10,183	20,108	20,108
Total		1,487,757	0	88,255	187,187	187,187	1,354,502	1,300,570	1,300,570	15,985	37,968	38,675
Current borrowings		187,187					98,942					
Non-current borrowings		1,300,570					1,255,560					
		1,487,757					1,354,502					

All debenture repayments were financed by general purpose revenue.

Self supporting loans are financed by repayments from third parties.

The Budget did not provide for any new borrowing during the year.

KEY INFORMATION

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2022**

**OPERATING ACTIVITIES
NOTE 10
CASH RESERVES**

Cash backed reserve

Reserve name	Opening Balance	Original Budget Transfers In (+)	Current Budget Transfers In (+)	Actual Transfers In (+)	Original Budget Transfers Out (-)	Actual Transfers Out (-)	Original Budget Closing Balance	Actual YTD Closing Balance
	\$	\$		\$	\$	\$	\$	\$
Employee Entitlement Reserve	77,767	20,583	97	97	0	0	98,350	77,864.00
Plant Replacement Reserve	195,176	51,206	245	245	(120,000)	0	126,382	195,421.00
Sewerage Asset Preservation Reserve	1,069,074	88,235	1,339	1,339	(47,000)	0	1,110,309	1,070,413.00
Information Technology Reserve	39,307	295	49	49	0	0	39,602	39,356.00
Land & Building Reserve	346,803	2,578	435	435	(150,000)	0	199,381	347,238.00
Emergency Reserve	10,000	0	13	13	(10,000)	0	0	10,013.00
Swimming Pool Reserve	30,294	10,227	38	38	(40,521)	0	0	30,332.00
Recreation Reserve	205,800	1,544	258	258	(92,000)	0	115,344	206,058.00
Community Housing Reserve	59,915	449	75	75	0	0	60,364	59,990.00
Economic Reserve	66,870	502	84	84	0	0	67,372	66,954.00
Bowling Green Reserve	107,084	10,803	134	134	0	0	117,887	107,218.00
Tennis Court Reserve	52,050	6,390	65	65	0	0	58,440	52,115.00
Depot Reserve	10,000	10,075	13	13	0	0	20,075	10,013.00
Waste Reserve	10,000	10,075	13	13	0	0	20,075	10,013.00
	2,280,140	212,962	2,858	2,858	(459,521)	0	2,033,581	2,282,998

KEY INFORMATION

Interest of \$2.8k received in December 2021 will be added to Reserve Funds Equity in January 2022.

Other current liabilities	Note	Opening Balance 1 July 2021	Liability Increase	Liability Reduction	Closing Balance 31 January 2022
		\$	\$	\$	\$
Contract liabilities					
Unspent grants, contributions and reimbursements		704,013	0	(651,366)	52,648
Total unspent grants, contributions and reimbursements		704,013	0	(651,366)	52,648
Provisions					
Annual leave		124,616	0	0	124,616
Long service leave		47,229	0	0	47,229
Total Provisions		171,845	0	0	171,845
Total other current assets		875,858	0	(651,366)	224,493
Amounts shown above include GST (where applicable)					

KEY INFORMATION

Provisions

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

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

Employee benefits

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

Contract liabilities

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

OPERATING GRANTS AND CONTRIBUTIONS

Provider	Operating grants, subsidies and contributions revenue				
	Original Budget Revenue	YTD Budget	Current Budget	Budget Variations	YTD Revenue Actual
	\$	\$	\$	\$	\$
Operating grants and subsidies					
General purpose funding					
GEN PUR - Financial Assistance Grant - General	471,225	235,612	471,225	0	226,595
GEN PUR - Financial Assistance Grant - Roads	314,310	214,023	314,310	0	142,682
GEN PUR - Grant Funding	99,443	99,443	99,443	0	0
Law, order, public safety					
ESL BFB - Operating Grant	31,200	13,500	31,200	0	16,589
Education and welfare					
AGED OTHER - Grant Funding - CHSP	222,917	167,188	222,917	0	167,187
WELFARE - Grants	8,000	3,500	8,000	0	0
AGED OTHER - Grant Funding - HCP	304,365	177,548	304,365	0	103,862
Recreation and culture					
OTH CUL - Grants - Other Culture	7,850	0	7,850	0	0
Transport					
ROADC - Other Grants - Flood Damage	4,428,724	3,069,770	4,428,724	0	1,828,650
ROADM - Direct Road Grant (MRWA)	143,000	143,000	143,000	0	143,999
ROADC - Other Grants - Roads/Streets	0	0	0	0	5,745
Economic services					
TOUR - Grants	2,500	1,456	2,500	0	0
Other property and services					
UNCLASS - Unclassified Income - GST Inclusive	0	0	0	0	161
ADMIN - Reimbursements	0	0	0	0	1,412
PWO - Other Reimbursements	0	0	0	0	2,114
POC - Reimbursements	0	0	0	0	932
SAL - Reimbursement - Parental Leave	0	0	0	0	24,160
	6,033,534	4,125,040	6,033,534	0	2,664,086
Operating contributions and reimbursements					
Governance					
MEMBERS - Contributions & Donations	4,000	0	4,000	0	0
MEMBERS - Reimbursements	4,000	4,000	4,000	0	427
General purpose funding					
Law, order, public safety					
OLOPS - Contributions & Donations	4,000	4,000	4,000	0	4,000
Education and welfare					
AGED OTHER - Contributions	500	287	500	0	136
WELFARE - Contributions & Donations	1,000	581	1,000	0	0
Housing					
OTH HOUSE - Rental Reimbursements	5,000	2,500	5,000	0	20,666
Community amenities					
ENVIRON - Reimbursements	0	0	0	0	1,364
Recreation and culture					
REC - Contributions & Donations	8,000	8,000	8,000	0	3,198
REC - Reimbursements - Other Recreation	6,000	3,000	6,000	0	(860)
HERITAGE - Contributions & Donations	1,000	0	1,000	0	0
OTH CUL - Contributions & Donations - Other Culture	5,600	5,600	5,600	0	0
Transport					
ROADM - Street Lighting Subsidy	3,000	1,750	3,000	0	0
Economic services					
TOUR - Contributions & Donations	2,500	1,250	2,500	0	0
TOUR - Reimbursements	0	0	0	0	1,314
Other property and services					
POC - Fuel Tax Credits Grant Scheme	0	0	0	0	5,933
	44,600	30,968	44,600	0	36,177
TOTALS	6,078,134	4,156,008	6,078,134	0	2,700,263

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2022

NOTE 13
NON-OPERATING GRANTS AND CONTRIBUTIONS

		Non operating grants, subsidies and contributions revenue			
		Original Budget Revenue	Current Budget Revenue	YTD Budget	YTD Revenue Actual
		\$	\$	\$	\$
Non-operating grants and subsidies					
Recreation and culture					
	Rec - Contributions & Donations	70,000	70,000	0	0
Transport Funding					
RRG	Roadc - Regional Road Group Grants (Mrwa)	309,711	309,711	125,000	123,884
R2R	Roadc - Roads To Recovery Grant	346,928	346,928	173,464	0
WSFN	Roadc - Other Grants - Roads/Streets	1,089,118	1,089,118	740,118	435,647
TOTALS		1,815,757	1,815,757	1,038,582	559,531

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2022

NOTE 14
BUDGET AMENDMENTS

There have been no amendments to original budget since budget adoption.

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2022**

**NOTE 15
EXPLANATION OF MATERIAL VARIANCES**

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date Actual materially.
The material variance adopted by Council for the 2021-22 year is \$10,000 or 10.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
	\$	%		
Revenue from operating activities				
Governance	(3,573)	(89.33%)		Within Variance
General purpose funding	(192,747)	(9.36%)		Within Variance
Law, order and public safety	2,787	13.46%		Within Variance
Health	2,670	288.96%		Within Variance
Education and welfare	(74,914)	(21.15%)	☹ Timing	HCP Grant Funding \$74k lower than YTD budget. Staff will review against expenditure and assess with the budget review.
Housing	(3,297)	(3.79%)		Within Variance
Community amenities	(20,700)	(7.44%)		Within Variance
Recreation and culture	(10,492)	(33.43%)	☹ Timing	Various less than \$5k lower than YTD budget revenue relating to hall hire, recreation facility use and reimbursements.
Transport	(1,239,416)	(38.38%)	☹ Timing	Flood damage grant revenue \$1.24m lower than YTD budget. This is a timing issue with funds claimed as expenditure milestones are met. Staff will review these with the budget review
Economic services	21,264	20.33%	😊 Permanent	Standpipe Revenue \$11k and Caravan/STA revenue \$14k higher than YTD budget - will be considered as part of the budget review.
Other property and services	38,945	121.85%	😊 Permanent	Higher YTD budget to actual for parental leave receipts \$24k, Unclassified Income \$17k higher than YTD budget (including FBT refund and insurance reimbursements). These items will be addressed with the budget review, but in the main are offset by expenditure.
Expenditure from operating activities				
Governance	52,288	19.22%	😊 Timing	Members costs are \$18k lower than YTD budget, these are expected to even out over the next few months. Audit fees are \$35k lower due to the audit not having been finalised for 20/21. Insurance expense are \$21k higher than YTD budget, being offset by generally lower expenditure to YTD budget in the Governance area. These will be re-assessed with the budget review.
General purpose funding	(641)	(0.59%)		Within Variance
Law, order and public safety	(932)	(1.17%)		Within Variance
Health	3,075	21.47%		Within Variance
Education and welfare	84,396	25.37%	😊 Timing	Aged Care expenses are \$66k lower than YTD budget, Welfare programs are \$13k lower than YTD budget. Staff will review these costs with the budget review.
Housing	22,476	13.94%	😊 Timing	Housing maintenance \$23k lower than YTD budget. These are anticipated to even out over the year.
Community amenities	30,562	12.39%	😊 Timing	Sanitation, Sewerage and Community Amenities have general under expenditure of less than \$5k at various line items. It is expected that these will even out over then year.
Recreation and culture	66,536	11.59%	😊 Timing	Swimming Pool \$26k, Other Rec & Sport \$23k, Public Halls \$15k all lower expenditure than YTD budget. These may even out during the year.
Transport	406,923	10.95%	😊 Timing	Flood Damage expenses are \$346k lower than YTD budget, General Roads maintenance and other costs are \$27k lower than YTD budget. Plant loss on sale \$ 18k lower as items have not been changed over and \$14k lower Licensing costs. These are all considered timing matters and are likely to even out during the year.
Economic services	9,889	3.26%		Within Variance
Other property and services	(277,060)	(433.51%)	☹ Timing	Public Works & Plant Overheads under recovered to YTD budget by \$211k, Admin Overheads under-recovered \$35k to YTD budget. As recovery budgets in these areas are evenly spread over 12 months, it is anticipated that these are timing variances. Paid parental leave of \$23k was not budgeted but is offset by revenue. Staff will re-assess these costs and recoveries as part of the budget review process.
Investing activities				
Proceeds from non-operating grants, subsidies and contributions	(479,051)	(46.13%)	☹ Timing	Refer Note 13 for details. Roads funding to be invoiced as milestones are met.
Proceeds from disposal of assets	10,909	21.82%	😊 Permanent	Proceeds from trade on Prado higher than budget.
Payments for property, plant and equipment and infrastructure	1,281,328	70.03%	😊 Timing	Capital projects & purchases still to occur. Refer to Note 8 for variance explanation.
Financing activities				
Proceeds from new debentures	0	0.00%		
Transfer from reserves	0	0.00%		
Repayment of debentures	0	0.00%		
Transfer to reserves	0	0.00%		
Brought Forward Surplus				
Opening funding surplus / (deficit)	(788,299)	(38.20%)	☹ Timing	The open funding position will not be confirmed until after Audit is finalised for FY21. The reason for this change relates to Unspent grants being brought to account as at 30th June 2021 as a liability. This will be a matter addressed with the budget review.



Shire of Dowerin
List of Payments For The Period Ending 31 January 2022

Last EFT No: EFT9445

Chq/EFT	Date	Name	Description	Amount
EFT9446	07/01/2022	Avon Waste	REFUSE; Waste Collection - Rubbish & Recycling to 31 December 2021	5177.27
EFT9447	07/01/2022	BriJarCass Security Pty Ltd	Contract Cleaning Services 15 November to 24 December 2021	11649.00
EFT9448	07/01/2022	Commercial Hotel Dowerin	Dowerin Home Care Christmas Lunch for Clients, Carers & Staff	500.00
EFT9449	07/01/2022	Dowerin Community Resource Centre	Libraries - Provision of Dowerin Public Library Services 1 January to 31 March 2022 as per MOU	1250.00
EFT9450	07/01/2022	Dowerin Community Club	2021 Shire of Dowerin Christmas Function - Staff and Elected Members and Christmas Festival - Dinner for Band Members & Santa	2222.50
EFT9451	07/01/2022	G & C Glass	Admin Office - Fit Glass to Office Partition	110.00
EFT9452	07/01/2022	Holberton Earthmoving	RRG Dowerin Meckering Rd - Mobilisation of Dozer for Pushing Up Gravel & Hindmarsh Road Construction - Dozer Hire to Push Up Gravel	10023.75
EFT9453	07/01/2022	Ralph Thaxter	D018 Depot Vehicle - Remove & Replace Gearbox With Reconditioned Unit, New Clutch and Skim Flywheel	3354.40
EFT9454	12/01/2022	Linley Dregghorn	Reimbursement - Farmshed Gift Voucher - Farewell Gift for A. Banks	60.00
EFT9455	12/01/2022	Ampac Debt Recovery (WA) Pty Ltd	Rates; Debt Collection Expenses December 2021	1215.50
EFT9456	12/01/2022	BOC Limited	Consumables - Oxygen & Acetylene Cylinder Rental 28 November to 28 December 2021	44.26
EFT9457	12/01/2022	Bunnings Group Limited	Consumables - Supply Rotary Tool & 160L Heavy Duty Storage Container	282.58
EFT9458	12/01/2022	Carey Dale Farms	AGRN903 Flood Damage Repairs - Supply 10,047m3 of Gravel	22103.40
EFT9459	12/01/2022	Complete Office Supplies	Stationary Order November & December 2022 - Ink Stamps, Stamp Ink, Chopping Board, Fineliner (Red and Blue), Blue Pens, Whiteboard Markers, Sticky Notes, A4 and A3 Laminating Pouches, Slide Clips, Clip folders, Permanent Markers & Notepads	376.82
EFT9460	12/01/2022	C & F Building Approvals	Provision of Building Services (as per SA01-2020) - December 2021	770.00
EFT9461	12/01/2022	Coterra Environment	WSFN Dowerin-Kalannie Road SLK 0-48.77; Flora and Vegetation Assessment 10% Claim	3162.50
EFT9462	12/01/2022	Dowerin Tyre & Exhaust	D004 and D003 Tipper - Supply & Fit 8x Haulmax AT312 Tyres and Fit Tyres in Best Condition to Spares, 1GIL668 - Repair Tyre, Shire Bus - Supply & Fit Tyres, D002 Ford - Supply and Fix 2x Tyres, Fire Truck - Remove off Vehicle and Check Tyre for Leaks & D013 Hilux - Repair Puncture	10168.00
EFT9463	12/01/2022	Dowerin Mens Shed	Refuse Site Maintenance - Management of Tip Site as per Agreement December 2021	750.00
EFT9464	12/01/2022	Frontline Fire & Rescue Equipment	Fire Brigade - Repair Water Leak on Dowerin 1.4 BFB Appliance	1462.97



Shire of Dowerin List of Payments For The Period Ending 31 January 2022

EFT9465	12/01/2022 Flat Out Fab	Hindmarsh Road R2R004 - Supply 2331m3 of Gravel For Works	5128.20
EFT9466	12/01/2022 Fielders	Town Hall - Flashing & Materials for Roof Renewal	2450.92
EFT9467	12/01/2022 Holberton Earthmoving	AGRN903 Flood Damage Repairs - Amery-Benjaberring & Old Koorda Road and R2R Hindmarsh Road - Wet Hire for Grader and Semi as per Panel Tender	286162.25
EFT9468	12/01/2022 Johns Building Supplies	Basketball Shed - Materials to Fix Doors	3631.47
EFT9469	12/01/2022 Jason Signmakers	Road Maintenance - Supply 4x Signs & Posts	2012.03
EFT9470	12/01/2022 Major Motors Pty Ltd	Isuzu Jet Patcher D430 - Carry Out Major Service	5995.76
EFT9471	12/01/2022 Marketforce	Recruitment - Community Development Officer Position Advertised in West Australian	594.03
EFT9472	12/01/2022 One Music Australia	One Music Annual Subscription - Quarter 3 Payment	86.31
EFT9473	12/01/2022 Petchell Mechanical	Dowerin Coaster Bus - Inspect Vehicle For Registration Purposes	195.40
EFT9474	12/01/2022 Rural Infrastructure Services	WSFN Dowerin-Kalannie Road - Engineering Consultancy Services for Stabilization & Bitumen Seal Procurement (SLK0-25.68)	330.00
EFT9475	12/01/2022 Rural Ranger Services	Relief Ranger Services December 2021	910.80
EFT9476	12/01/2022 Resonline Pty Ltd	SSA - Room Manager Monthly Fee December 2021	220.00
EFT9477	12/01/2022 Seek Limited	Recruitment - Final Trim Grader Operator/General Hand Position Advertised & CDO Position Re-advertised on Seek	616.00
EFT9478	12/01/2022 Shred-X Pty Ltd	Admin - Collection & Shredding of 1x Red Document Bin	94.77
EFT9479	12/01/2022 Telstra	Telephone Usage & Service Charges December 2021 - MCCA Phone, iPad & Teltonika 4G Fail Over, CEO Mobile & iPad, Swimming Pool & SSA Mobiles, Dowerin Fire Shed Night Hawk and PWO Mobiles & MWA iPad	520.92
EFT9480	12/01/2022 Toll IPEC Pty Ltd	Library - Freight to Distribution State Library	24.93
EFT9481	12/01/2022 Telly's Auto Electrical & Air-Conditioning	D003 Mitsubishi Truck - Carry Out Repairs on Air Conditioning & Jet Patcher - Install and Fit Camera on Screen	822.47
EFT9482	12/01/2022 Tin Dog General Store	Depot - Hydralyte	15.82
EFT9483	12/01/2022 Wesfarmers Kleenheat Gas	Town Hall, CRC, 4 O'Lughlen Street & Rec Centre - Annual Facility Fee	386.10
EFT9484	12/01/2022 WA Country Chemist	HCPL4 - 2 Boxes Molicare Pull Ups 8 Drop - Mr G. Begley (Covered by Funding)	407.50
EFT9485	12/01/2022 Xenex Systems Pty Ltd	Administration Office - Telephone Usage & Service Charges December 2021	454.25
EFT9486	25/01/2022 Child Support Agency	Payroll Deductions/Contributions	134.08
EFT9487	25/01/2022 Ampelite Australia Pty Ltd	Ram Shed & Lifestyle Pavilion- Supply Fiberglass Sheeting	5655.82
EFT9488	25/01/2022 Avon Valley Toyota & Isuzu Ute	1GIL668 - Seatbelt Replacement	79.99
EFT9489	25/01/2022 Boekeman Machinery	RRG Dowerin-Meckering Road - Repair To Hydraulic Ram On Hire Excavator	151.25
EFT9490	25/01/2022 Bitumen Distributors Pty Ltd	Road Maintenance - Supply 1800L CRS Emulsion	1782.00



Shire of Dowerin List of Payments For The Period Ending 31 January 2022

EFT9491	25/01/2022 Mitchell Collard	Reimbursement - Electricity 4 October to 5 December 2021 for Emergency Tower	127.20
EFT9492	25/01/2022 Complete Office Supplies	Nov/Dec/Jan Stationery Order - Lever Arch File	14.44
EFT9493	25/01/2022 Corsign WA	Road Maintenance - Supply Curved Road, Winding Road & Cross Road Signage and Posts, Peters Road - Supply Name Plate, No Through Road & Delivery and Football Oval - Supply 6x 'Caution Recycled Water in Use' Signs	5113.68
EFT9494	25/01/2022 Cody Express Transport	Freight Services November 2021 to January 2022	1442.10
EFT9495	25/01/2022 Landgate	Rates - Rural UV's Minimum Charge	70.40
EFT9496	25/01/2022 Dowerin & Districts Farm Shed	Restock of Cleaning Supplies, Shire Bus - Supply Hydraulic Bootle Jack 4,000kg, PPE - Steel Cap Boots, Consumables - 2x Heavy Duty Clamps and Reciprocating Saw Blades, Plants for Centenary Park & Stewart Street Gardens and December Materials under \$50 per Transaction	1788.90
EFT9497	25/01/2022 Daimler Trucks Perth	Mitsubishi Truck Rego D004 - Carry Out 240,000km Service & Supply Multi Display Switch and D003 - Carry out Repairs	5823.84
EFT9498	25/01/2022 Elders Limited	Sewerage Maintenance - 15kg Simazine	123.20
EFT9499	25/01/2022 Eastern Hills Chainsaws & Mowers	Whipper Snipper - 4x Autocut 25-2 Heads & PPE - 1x Chainsaw Pro-Chaps	462.00
EFT9500	25/01/2022 Fielders	Town Hall - Packaging for Flashing	34.34
EFT9501	25/01/2022 GHD Pty Ltd	AGRN903 Flood Damage Repairs - Project Management/Supervision and Technical/Administration Support	4902.84
EFT9502	25/01/2022 Holberton Earthmoving	RRG183A Dowerin-Meckering Road - Mobilisation of Dozer for Gravel Push Up	715.00
EFT9503	25/01/2022 Kennards Hire Pty Ltd	RRG Dowerin-Meckering Road - Supply Towable Traffic Lights for 14 Day Hire Period	1026.00
EFT9504	25/01/2022 State Library of WA	Library Freight Recoup - Inter-library Loans Delivery Charges	482.63
EFT9505	25/01/2022 Lite N' Easy	HCPL4 - Fortnightly Lite n' Easy Packs - Mrs G. Buxton (Covered by Funding)	70.03
EFT9506	25/01/2022 L & T de Grussa	Dowerin Community Club - Inspect & Report Collapsed Ceiling and Travel	880.00
EFT9507	25/01/2022 Local Government Professional	LG Professionals Contract Management Workshop Attendance Rebecca McCall	765.00
EFT9508	25/01/2022 Kenneth Myers	RRG Dowerin-Meckering Road - Excavator Hire 9 Hours to Clean Out Culverts & Cemetery - Excavator Hire 6 Hours to Dig Grave	1320.00
EFT9509	25/01/2022 Proform Civil Pty Ltd ATF The Dale Weerts Family Trust	RRG Dowerin-Meckering Road - Carry Out Civil Road Design & Drawings Between SLK 13.82 to SLK 16.13 and Additional Survey SLK 13.8 - 16.3	6083.00
EFT9510	25/01/2022 Planmate Systems Pty Ltd	Admin Stationary - 100m Roll Adhesive Suspension Strips	111.40
EFT9511	25/01/2022 Premium Publishers	Advertising in the 2021 Australian Golden Outback Holiday Planner - Shire of Dowerin and Dowerin Short Stay Accommodation	2541.00
EFT9512	25/01/2022 Perth Laundry Equipment	SSA - Washing Machine & Dryer Hire 22 January to 21 February 2022	419.46
EFT9513	25/01/2022 Telstra	Telephone Usage & Service Charges 10 December 2021 to 9 January 2022 - TIMS Fire Mobile	437.24



EFT9514	25/01/2022 Toll IPEC Pty Ltd
EFT9515	25/01/2022 Telly's Auto Electrical & Air-Conditioning
EFT9516	25/01/2022 Tin Dog General Store
EFT9517	25/01/2022 WA Local Government Association
EFT9518	25/01/2022 Work of Art Picture Framing

Last Cheque No: 10956

10957	20/01/2022 Shire of Dowerin
10958	20/01/2022 LGRCEU
10959	20/01/2022 Synergy
10960	20/01/2022 Water Corporation
10961	25/01/2022 Synergy
10962	25/01/2022 Wyalkatchem Weekly Inc.

Last Direct Debit No: 11554

DD11556.1	04/01/2022 Shire of Dowerin - Visa Card Payments
DD11571.1	21/01/2022 Puma Energy
DD11560.1	05/01/2022 Precision Administration Services Pty Ltd
DD11574.1	19/01/2022 Precision Administration Services Pty Ltd
DD11579.1	24/01/2022 Western Australian Treasury Corporation
130888	04/01/2022 BF - Bank Fee
130888	31/01/2022 BF - Bank Fee
130888	31/01/2022 BF - Bank Fee

Shire of Dowerin
List of Payments For The Period Ending 31 January 2022

Road Maintenance - Freight for Road Signs	127.02
Hino Water Cart - Replace Air Conditioning Compressor and Street Sweeper - Air Conditioning Service & Re Gas	1694.02
Council Shop January 2022, Admin - Milk & Coffee, Depot - Milk & Coffee and Gentle Gym - Milk	153.83
WALGA eLearning Modules for Elected Members Ward, Hudson, Allsopp, McMorran and Hagboom	3300.00
Australia Day - 2 x Certificates for Citizen of the Year & Senior Citizen of the Year	264.00
	\$ 433,838.59
Petty Cash Reimbursement	161.00
Payroll Deductions/Contributions	82.00
Electricity Usage & Service Charges 25 November to 24 December 2022 - Street Lighting, A & B/11 Hilda Street, 4 O'Loughlen Street, 2/13 Stacy Street and Admin Office	3514.65
Water Usage & Service Charges 9 November to 12 January 2022 - Dowerin-Kalannie Road Reserve	169.20
Electricity Usage & Service Charges 13 November 2021 to 17 January 2022 - Swimming Pool, SSA, Pop Up Shop, Lil Tigers, CRC, Park Lights, Men's Shed, Op Shop, CHP Security, 1/18 Memorial Avenue, Sewerage, Stewart Street Public Toilets & Gardens, Town Hall, Rec Centre, Footy & Hockey Ovals, Recycling Shed, Depot and Fire Shed	9946.67
Dowerin Community Christmas Festival - 2 x Editions Wylie Weekly Advertising and Recruitment - Cleaner Job Advertising	75.00
	\$ 13,948.52
NAB Business Visa - December 2021	4532.48
Petrol Usage December 2021	260.24
Superannuation - PPE 4.01.2022	7679.91
Superannuation - PPE 18.01.2022	6804.40
Government Guarantee Fees December 2021 - Loans 103, 104, 97, 99, 100 & 101	5160.73
NAB Connect Fee	38.74
BPAY Charge	56.04
Bank Fee	71.80

Shire of Dowerin
List of Payments For The Period Ending 31 January 2022

\$ 24,604.34

\$ 472,391.45

\$	433,838.59	EFT9446 to EFT9518
\$	13,948.52	Cheque 10957 to 10962
\$	4,532.48	Direct Debit 11556: Credit Card Payment: December 2021
\$	260.24	Direct Debit 11571: Puma Energy: Fuel: December 2021
\$	14,484.31	Direct Debit 11560 & 11574: Superannuation Payments
\$	5,160.73	Direct Debit 11579: WATC Government Guarantee Fees
\$	166.58	Direct Debit 130888: Bank Fees
\$	472,391.45	

\$	45,608.85	PPE 4 January 2022 - Wages of Dowerin Home Care Partially Funded
\$	47,461.55	PPE 18 January 2022 - Wages of Dowerin Home Care Partially Funded
\$	2,185.33	Interim Pay Run - Termination Pay (PPE 18 January 2022)
\$	95,255.73	

\$	567,647.18	Total Payments for January 2022 Including Payroll x2
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Date: 3.02.2022
Voucher: 678
Chq: DD

\$ 2.974.81

CEO

Recommended by the Finance Committee

APPROVED FOR
PAYMENT

NOTE - It is Essential for Audit Purpose that Full Particulars be inserted in this Form.

CERTIFIED SPECIAL EMERGENCY PAYMENT PRESIDENT

MENT PRESID
7/2/22



Statement for

NAB Business Visa

NAB Commercial Cards Centre - GPO Box 9992 Melbourne Victoria 3001

Tel 1300 498 594 8am - 8pm AEST & AEDT Monday to Friday, 9am - 6pm AEST

AEDT Saturday and Sunday

Fax 1300 363 658

Lost & Stolen cards: 1800 033 103 (24 hours within Australia only)

DOWERIN SHIRE
PO BOX 111
DOWERIN WA 6461

Statement Period	30 December 2021 to 28 January 2022
Company Account No:	4557 0498 0002 7159
Facility Limit:	\$16,000

Your Account Summary

Balance from previous statement	\$4,532.48 DR
Payments and other credits	\$4,532.48 CR
Purchases, cash advances and other debits	\$2,956.81 DR
Interest and other charges	\$18.00 DR
Closing Balance	\$2,974.81 DR

**YOUR DIRECT DEBIT PAYMENT OF \$2,974.81 WILL BE
CHARGED TO ACCOUNT 000086608- 0000480807363 ON
03/02/2022 AS PER OUR AGREEMENT.**

028/04/17/M12150/S020526/1041051

see reverse for transaction details

Transaction record for: Billing account

Date	Amount A\$	Details	Reference
4 Jan 2022	\$4,532.48 CR	DIRECT DEBIT PAYMENT	74557041365
Total for this Period:	\$4,532.48 CR		



NAB Telephone Banking: transfer funds by phone from your nominated NAB accounts to your NAB Business Visa account. Phone 1300 498 594, between 7am and 9pm AEST, Monday to Friday, 8am and 6pm AEST, Saturday and Sunday



NAB Internet Banking: transfer funds from your NAB cheque or savings account to your NAB Business Visa account using NAB Internet Banking at nab.com.au



Billers Code: 1008, Ref: Select the card number you are making the payment to. Contact your participating bank, credit union or building society to make this payment from your cheque or savings account. BPAY payments may be delayed until the next banking business day, due to processing cut-off times. Maximum BPAY payment amount is AU \$100,000 per payment.

Cardholder summary

If you have recently switched to a new product or had a Lost/Stolen replacement of your card, your cardholder summary may not reconcile with the account balance. The closing balance in "Your Account Summary" section of this statement reflects your correct balance and amount payable. Please login to your Internet Banking or NAB Connect account to review your most up to date transaction listing.

Cardholder account	Cardholder name	Credit limit	Payments and other credits (A)	Purchases and cash advances (B)	Interest and other charges (C)	Net Totals (B + C - A)
4557-0455-3794-2934	MRS REBECCA LOUISE M	\$10,000	\$0.00	\$980.73	\$9.00	\$989.73
4557-0455-3810-8790	MR LES JOHN VIDOVICH	\$5,000	\$0.00	\$1,976.08	\$9.00	\$1,985.08
4557-0498-0002-7159	BILLING ACCOUNT	\$0	\$4,532.48 CR	\$0.00	\$0.00	\$4,532.48 CR
			\$4,532.48 CR	\$2,956.81 DR	\$18.00 DR	\$1,557.67 CR

Transaction type

Purchase

Annual percentage rate

0.000%

Daily percentage rate

0.00000%

IMPORTANT: NAB LOANS NORMALLY REQUIRE YOU TO KEEP ADEQUATE INSURANCE OVER ANY PROPERTY THAT SECURES THE LOAN, AND OVER ANY ASSETS THAT NAB HAS FINANCED. SOME FACILITIES HAVE OTHER OBLIGATIONS. PLEASE CONFIRM WITH YOUR INSURER OR BROKER THAT YOU HAVE THE RIGHT COVER. MORE INFORMATION ON GENERAL INSURANCE IS AVAILABLE AT MONEYSMART.GOV.AU



NAB Business Visa

NAB Business Visa

NAB Commercial Cards Centre - GPO Box 9992 Melbourne Victoria 3001
Tel 1300 498 594 8am - 8pm AEST & AEDT Monday to Friday, 9am - 6pm AEST
AEDT Saturday and Sunday
Fax 1300 363 658
Lost & Stolen Cards: 1800 033 103 (24 hours, 7 days a week)

Cardholder Details

Cardholder Name: MRS REBECCA LOUISE MCCALL
Account No: 4557 0455 3794 2934
Statement Period: 30 December 2021 to 28 January 2022
Cardholder Limit: \$10,000

Transaction record for: MRS REBECCA LOUISE MCCALL

Date	Amount A\$	Details	Explanation	Amount NOT subject to GST	Amount subject to GST	GST component (1/11th of the amount subject to GST)	Reference
5 Jan 2022	\$18.30	SHIRE DOWERIN DOWERIN	Plate Change D021 to D038			P021-266-2266	03134398214
5 Jan 2022	\$775.00	EXETEL PTY LTD NORTH SYDNEY	Corporate Internet - Recurring Monthly Charge			2140220	74564722004
10 Jan 2022	\$21.99	ADOBE ACROPRO SUBS ADOBE.LY/ENAU	Adobe Pro DC Monthly Software Subscription - CDO			2130241	74069882008
12 Jan 2022	\$83.00	BLOOMYS NURSERY AND FL NORTHAM	Members - Flower Arrangement for Cr Ward			2040287	74564562011
14 Jan 2022	\$60.45	WANEWSADV OSBORNE PARK	Members - Death Notice for Cr Ward's Father			2040287	74564452013
17 Jan 2022	\$21.99	ADOBE ACROPRO SUBS ADOBE.LY/ENAU	Adobe Pro DC Monthly Software Subscription - EGO			2140241	74069882016
28 Jan 2022	\$9.00	CARD FEE	NAB Visa Card Fee - R. McCall			2050211	74557042028
Total for this period	\$989.73		Totals				

Employee declaration

I verify that the above charges are a true and correct record in accordance with company policy

Cardholder signature: *Amica*

R Lepp

Date: *4/2/22*

8/2/22

NAB Business Visa

NAB Commercial Cards Centre - GPO Box 9992 Melbourne Victoria 3001
Tel 1300 498 594 8am - 8pm AEST & AEDT Monday to Friday, 9am - 6pm AEST
 AEDT Saturday and Sunday
Fax 1300 363 658
Lost & Stolen Cards: 1800 033 103 (24 hours, 7 days a week)

Cardholder Details


Cardholder Name: MR LES JOHN VIDOVIICH
 Account No: 4557 0455 3810 8790
 Statement Period: 30 December 2021 to 28 January 2022
 Cardholder Limit: \$5,000

Transaction record for: MR LES JOHN VIDOVIICH

Date	Amount A\$	Details	Explanation	Amount NOT subject to GST	Amount subject to GST	GST component (1/11th of the amount subject to GST)	Reference
31 Dec 2021	\$99.65	COLES EXPRESS 6904 BERTRAM	Fuel - DOZ MWA Vehicle			P713-261-2261	74363961365
31 Dec 2021	\$451.35	THE WORKWEAR GROUP PORT MELBOURN	PWO - Corporate Uniform Order L. Vidovich			2140303	74564721364
4 Jan 2022	\$104.94	GRNEVLD AUSTRALIA WALSHPOOL	DOOT 12m Grader - Supply & Grease Elbows			P0007-298-2101	02170884981
10 Jan 2022	\$45.38	BUNNINGS 387000 CLARKSON	Depot - Supply 2x Galvanised Springs for Toilet Door			Bm056-298-2101	74940522009
10 Jan 2022	\$36.23	HIGHWYCOMBE FUEL AND HIGH WYCOMBE	Fuel - DA MCCS Vehicle			P714-261-2261	74564452007
10 Jan 2022	\$81.61	BUNNINGS 387000 CLARKSON	Lil Tigers - 4L Dulux Wash & Wear			Bm050-298-2101	74940522009
13 Jan 2022	\$91.08	COLES EXPRESS 6918 BICTON	Fuel - DOZ MWA Vehicle			P713-261-2261	74363962013
13 Jan 2022	\$1,065.84	HOLCIM (AUSTRALIA) PTY Milton	RRG Down Meckering Road - 2x 375mm Headwalls for culvert extension RRG 183A				74564452012
28 Jan 2022	\$9.00	CARD FEE	NAB Visa Card Fee - L. Vidovich			2080211	74557042028
Total for this period	\$1,985.08		Totals				

Employee declaration

I verify that the above charges are a true and correct record in accordance with company policy

Cardholder signature: 

Date: 3/2/22

Integrated Strategic Plan

Shire Priorities

Quarterly Report – January 2022



Status Legend

Not Commenced	●
In Progress	●
Completed	●

1 Our Community - "We live in a diverse, healthy, safe and connected community"

No	Community Priority	No	Actions	21 22	22 23	23 24	24 25	Status	Quarterly Update
1.1	Provide access to programs and services that connect residents and meet the needs of our community	1.1.1	Continue to advocate, support and value service delivery to our community	✓	✓	✓	✓	●	No change to current levels of service delivery
		1.1.2	Source funding and co-ordinate delivery on initiatives that support arts, culture, and learning	✓	✓	✓	✓	●	Lotterywest grant application approved for 2022 community event program; Implementation of Tin Dog Hub project commenced
		1.1.3	Actively work with our community to strengthen relations to enhance safety, wellbeing, and a sense of belonging	✓	✓	✓	✓	●	Community stakeholder relations continue
1.2	Support and maintain facilities that connect people, and promote an active and healthy community	1.2.1	Review and action the Shire Disability Access and Inclusion Plan (DAIP)	✓	✓	✓	✓	●	Reported footpath trip hazards repaired
		1.2.2	Establish service levels in line with community expectations, budget, and workforce capacity	✓	✓	✓	✓	●	Preliminary works progressing
1.3	Encourage and support volunteers and community groups to strengthen an active volunteer base	1.3.1	Partner with community groups to develop and implement viable volunteer models	✓	✓	✓	✓	●	Working group established to lead review of community structure in consultation with community groups
		1.3.2	Advocate and support volunteer networks to expand the volunteer base across the region with a focus on continuous improvement	✓	✓	✓	✓	●	Advocacy and support ongoing

		1.3.3	Continue to share and provide resources to community groups to encourage the capability and capacity of volunteers	✓	✓	✓	✓	●	Support and assistance provided upon request
1.4	Boost and continue to support the youth of Dowerin through projects, workshops, funding opportunities and promotion of youth leadership	1.4.1	Implement actions from the Youth Plan	✓	✓	✓	✓	●	Planning underway to implement action 3.1.1
		1.4.2	Maintain a strong supportive relationship with the Dowerin District High School to encourage youth development	✓	✓	✓	✓	●	Supportive relationship in place

2 Our Economy - "We are an attractive location to invest, live, play, visit and work"

No	Community Priority	No	Actions	21 22	22 23	23 24	24 25	Status	Quarterly Update
2.1	Attract investment, create jobs, and support small business growth	2.1.1	Proactively support the Dowerin Business Association and in partnership deliver identified initiatives	✓	✓	✓	✓	●	Continue as silent Administration of DBA and supporting the delivery of identified Town Team project
		2.1.2	Identify opportunities and strategies for attracting new businesses and expanding existing businesses	✓	✓	✓	✓	●	Liaised with Dowerin Development Association to attract new business; Investment opportunities advertised on Shire website
		2.1.3	Identify and implement initiatives to attract and retain population	✓	✓	✓	✓	●	Campaigns to date broadly promote Dowerin, no population attraction specific promotions have occurred to date
		2.1.4	Implement a Marketing Plan that promotes the lifestyle and opportunities within Dowerin	✓	✓	✓	✓	●	Shire website promotes Dowerin's lifestyle opportunities; No lifestyle specific promotions have occurred to date
2.2	Encourage, promote, and deliver activities and events that promote our region	2.2.1	Promote and develop tourism and maintain local attractions	✓	✓	✓	✓	●	Refurbishment of Tin Dog Walk & Bird Hide progressing; Working with CRC to develop Dowerin brand for merchandise and future marketing campaigns
		2.2.2	Investigate and implement opportunities to further develop Dowerin Short Stay Accommodation	✓	✓	✓	✓	●	Implementation of SSA marketing plan ongoing

		2.2.3	Partner with NEWTravel and Pioneer's Pathway to promote the region as a great place to visit	✓	✓	✓	✓	●	Continued liaison with Wheatbelt Way and Pioneers' Pathway to promote region
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3 Our Infrastructure - "We have functional infrastructure that meets the needs of the community"

No	Community Priority	No	Actions	21 22	22 23	23 24	24 25	Status	Quarterly Update
3.1	Work with regional partners to advocate for improved services, energy reliability and telecommunications coverage	3.1.1	Advocate for solutions to mobile blackspots and expansion of the NEWROC telecommunications network	✓	✓	✓	✓	●	Solution and priority blackspot area identified
		3.1.2	Advocate and seek funding for renewable power, emergency back-up and a micro-grid that will complement current and sustainable power supplies within the region	✓	✓	✓	✓	●	Priority project through NEWROC
3.2	Sustainably manage assets and infrastructure	3.2.1	Review and implement the Shire Strategic Resource Plan	✓	✓	✓	✓	●	Review progressing
		3.2.2	Review Shire facilities and develop a Community Facilities and Property Plan	✓				●	Draft in place
		3.2.3	Develop and implement a Masterplan for the upgrade of public spaces		✓	✓	✓	●	Not due to commence until 22/23
3.3	Housing meets existing and future community need for families and workers	3.3.1	Investigate and implement opportunities for appropriate housing investment models for Dowerin		✓	✓	✓	●	Not due to commence until 22/23

4 Our Natural Environment - "We manage our natural environment appropriately to ensure a sustainable future for our community"

No	Community Priority	No	Actions	21 22	22 23	23 24	24 25	Status	Quarterly Update
4.1	Deliver a sustainable and progressive approach to natural resource and waste management	4.1.1	Develop and implement a Waste Management Strategy	✓	✓	✓	✓	●	Preliminaries commenced
		4.1.2	Develop and implement a Shire Water Management Plan	✓	✓	✓	✓	●	Scheduled to complete by June 2022
		4.1.3	Prepare management plans for Shire reserves		✓			●	Not due to commence until 22/23
		4.1.4	Develop and implement a Sewage Management Plan		✓	✓	✓	●	Not due to commence until 22/23

5 Our Organisation - “We are recognised as a transparent, well governed, and effectively managed Local Government”

No	Community Priority	No	Actions	21 22	22 23	23 24	24 25	Status	Quarterly Update
5.1	Engage proactively with our community and provide quality community service	5.1.1	Review and improve processes and systems to be more responsive to community needs and customer relations	✓	✓	✓	✓	●	Ongoing reviews in place and identified improvements actioned
		5.1.2	Continue to uphold our Customer Service Charter	✓	✓	✓	✓	●	Ongoing
		5.1.3	Undertake a community satisfaction survey every two years		✓		✓		Next survey due September 2022
5.2	Operate ethically professionally and in a transparent manner to our community and stakeholders	5.2.1	Continue to review and develop policy and frameworks that reflects our values and decision-making outcomes	✓	✓	✓	✓	●	Ongoing

		5.2.2	Improve communication to inform our community of decision-making criteria	✓	✓	✓	✓	●	Continue to implement Engagement Policy and Framework
5.3	Ensure planning, reporting, and resourcing is in accordance with compliance and statutory requirements	5.3.1	Continue to implement and monitor the Integrated Planning and Reporting milestones	✓	✓	✓	✓	●	Monitoring continues through quarterly reports
		5.3.2	Continue to improve compliance with statutory and regulatory requirements	✓	✓	✓	✓	●	Ongoing
		5.3.3	Continue to foster a respectful, strong and supportive organisational culture	✓	✓	✓	✓	●	Ongoing
5.4	Advocate and lobby effectively on behalf of our community	5.4.1	Maximise the ability to advocate with members of Great Eastern Country Zone, North Eastern Wheatbelt Regional Organisation of Councils (NEWROC), and the WA Local Government Association	✓	✓	✓	✓	●	Ongoing
		5.4.2	Increase collaboration amongst stakeholders and surrounding local governments to identify opportunities that will improve local and regional service delivery	✓	✓	✓	✓	●	Ongoing