



SHIRE OF
DOWERIN
TIN DOG TERRITORY

MINUTES

Ordinary Council Meeting

Held in Council Chambers
13 Cottrell Street, Dowerin WA 6461
Tuesday 17 May 2022



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Shire of Dowerin
Ordinary Council Meeting
Tuesday 17 May 2022



1. Official Opening / Obituaries

The President welcomes those in attendance and declares the Meeting open at 2.01pm. In opening the meeting, the CEO, Management and Councillors acknowledged the passing of Dowerin Resident John Fowler with a minutes silence.

2. Record of Attendance / Apologies / Leave of Absence

Councillors:

Cr RI Trepp	President
Cr BA Ward	Deputy President
Cr W Allsopp	
Cr DP Hudson	
Cr N McMorrان	
Cr JC Sewell	
Cr LG Hagboom	

Staff:

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

Members of the Public: Mr Jim Davidson – Competent Solutions

Apologies: Nil

Approved Leave of Absence: Cr AJ Metcalf (CMRef 0583) was in attendance

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 19 April 2022.

Attachment 7.1A

Voting Requirements



Simple Majority



Absolute Majority

Officer's Recommendation/ Resolution - 7.1

Moved: Cr Hudson

Seconded: Cr Allsopp

0592 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 19 April 2022, as presented in Attachment 7.1A, be confirmed as a true and correct record of proceedings.

CARRIED 8/0

2.09pm Mr Jim Davidson - Competent Solutions entered the meeting.

Motion to Suspend Meeting Procedures Local Law 2022

Voting Requirements



Simple Majority



Absolute Majority

Officer's Recommendation/Resolution

Moved: Cr Metcalf

Seconded: Cr McMorran

0593 That, in accordance with Clause 17.1 of the Shire of Dowerin Meeting Procedures Local Law 2022, Council suspends Standing Orders to allow Mr J Davidson to address the Council.

CARRIED 8/0

2.11pm Jim Davidson addressed Council, advising he had recently established a training and signage business in Dowerin and informed he will be placing a digital display board in the shop window for advertising and community will be welcome to display stories, adverts, promotions etc. Mr Davidson also advised that his business is running a WHS Industrial Manslaughter information session at the Community Club on Thursday 26 May 2022 from 5:30pm.

2.16pm Mr Jim Davidson left the meeting not to return.

Motion to Return Meeting Procedures Local Law 2022

Voting Requirements



Simple Majority



Absolute Majority

Officer's Recommendation/Resolution

Moved: Cr Metcalf

Seconded: Cr McMorran

0594 That, in accordance with Clause 17.1 of the Shire of Dowerin Meeting Procedures Local Law 2022, Council recommences Standing Orders.

CARRIED 8/0

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

8.1 Great Eastern Country Zone meeting held on 26 April 2022
Attachment 8.1A

8.2 Regional Road Group meeting held on 21 April 2022
Attachment 8.2A

Voting Requirements



Simple Majority



Absolute Majority

Officers Recommendation/Resolution - 8.1 and 8.2

Moved: Cr Hudson

Seconded: Cr Allsopp

0595

That, by Simple Majority pursuant to Sections 5.22(2) and 3.18 of the *Local Government Act 1995*, the Minutes of the Great Eastern Country Zone Meeting held 26 April 2022, as presented in Attachment 8.1A and the Minutes of the Regional Road Group meeting held 21 April 2022, as presented in Attachment 8.2A, be received by Council.

CARRIED 8/0

9.

Recommendations from Committee Meetings for Council Consideration

Nil

10.


Announcements by the President Without Discussion

Acknowledge the Anzac Day Service held for Dowerin. Thank you to the CDO staff for their organisation, volunteers that ran the service and the breakfast following.

Remember R U Ok, check on your friends and loved ones.

11. OFFICER'S REPORTS - CORPORATE AND COMMUNITY SERVICES

11.1 Financial Activity Statements

<h1>Corporate and Community Services</h1>		 SHIRE OF DOWERIN TIN DOG TERRITORY
Date:	11 May 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 - March Financial Activity Statement Attachment 11.1B - April 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 March 2022 and April 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

Officers Recommendation/Resolution - 11.1

Moved: Cr Metcalf

Seconded: Cr McMorran

0596

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 March 2022, as presented in Attachment 11.1A, and receives the statutory Financial Activity Statement report for the period April 2022, as presented in Attachment 11.1B.

CARRIED 8/0

11.2 List of Accounts Paid

Corporate & Community Services



Date:	12 May 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 April 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/Resolution - 11.2

Moved: Cr Ward

Seconded: Cr Allsopp

0597

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 - April 2022	
EFT9702 to EFT9807	\$1,416,202.14
Cheque 10975 to 10978	\$50,881.02
Direct Debit 11649: Credit Card Payment: March 2022	\$4,395.95

Direct Debit 11662: Puma Energy: Fuel: March 2022	\$269.03
Direct Debit 11656 & 11670: Superannuation	\$14,504.53
Direct Debit 11652& 11653: WATC Principal Loan & Interest Repayments	\$36,438.86
130891: Bank Fees	\$400.83
Net Payroll; PPE 12 April 2022	\$64,113.89
Net Payroll; PPE 26 April 2022	\$47,643.88
TOTAL	\$1,634,850.13

CARRIED 8/0

11.3 2021/22 Budget Amendment – Identified Post Budget Review

<h2>Corporate & Community Services</h2>		 SHIRE OF DOWERIN TIN DOG TERRITORY
Date:	5 May 2022	
Location:	Corporate and Community Services	
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/Budgeting/2022	
Disclosure of Interest:	Nil	
Attachments:	Nil	

Purpose of Report

Executive Decision

Legislative Requirement

Summary

This report is to inform Council the requirement to amend the budget since the budget review for the following two reasons:

1. To correct an incorrect allocation of the Wheatbelt Secondary Freight Network (WSFN) funds for the Capital Roads Project Dowerin-Kalannie Road; and
2. To allocate budget for the Dowerin Community Clubs (DCC) works that was inadvertently left out in the budget review.

Background

WSFN - In the recent budget review, there was a reduction made to the WSFN Capital Roads Budget expense line by \$179,834 and the revenue line by \$161,259, net adjustment of \$18,575. At the time of the budget review, it was expected the project would come under budget, therefore, the surplus was treated as a net adjustment to over/underspend in other road projects.

In accordance with the WSFN guidelines, once the scope of works for the budget year has been determined and approved by the WSFN Steering Committee, the funds are locked in and is not allowed to be carried forward or modified.

DCC - The process of the budget review included the costs of works for the DCC to be funded by the surplus. However, this was inadvertently missed.

It is expected that there will be savings within the road maintenance program by 30 June and the above two amendments will be funded from the surplus of the road maintenance program. The required funds needed is approximately \$18,575 for WSFN and \$62,000 for the DCC.

Comment

Management have been in contact with Main Roads and the members of the WSFN Steering Committee in relation to the Dowerin-Kalannie Rd project.

A member of the WSFN Steering Committee have confirmed to the Shire of Dowerin that they will consider the reallocation of funds for each individual project, however, Council will need to adjust the budget amount back to its full original allocated budget.

As an overall summary explanation, the original project expense allocation totalling \$1,166,916 was reduced by \$179,834 (\$1,166,916 less \$987,082) and the revenue was also reduced by \$161,259 to reflect the expected savings for the project. Each individual project (WFN182A, WFN182B, WFN182C, WFN182D) was also changed to reflect this for the over/underspend in each category.

The actual expenditure for this project came under the original budget by \$132,803 (\$1,166,916-\$1,034,113).

Acct Code	Account	Original Budget	Current Budget	Actual	Variance \$ (Current-Actual)
WFN182A	WSFN Dowerin-Kalannie Road SLK27.28 to SLK41.70 - Preliminary Works Including Geotechnical	50,314	11,520.00	11,520.00	0.00
WFN182B	WSFN Dowerin-Kalannie Road SLK0.00 to SLK48.7 - Maintenance Clearing of Vegetation - \$212,150	212,150	18,829.00	32,767.63	-13,938.63
WFN182C	WSFN Dowerin-Kalannie Road SLK0.00 to SLK48.7 - Preliminary Works - Clearing Permit	126,802	43,677.20	43,667.20	10.00
WFN182D	WSFN Dowerin-Kalannie Road SLK0.00 to SLK25.68 - Construction Works	777,650	913,056.00	946,158.34	-33,102.34
	* Total *	1,166,916	987,082.20	1,034,113.17	-47,030.97

1. Project WFN182A - original budget was reduced by **\$38,794** and reallocated to Project WFN182D because project A's actual was only \$11,520.
2. Project WFN182B - original budget was reduced by **\$193,321** and partial of this was reallocated to Project WFN182D because project B's actuals were expected to be a lot less than originally budgeted though the actuals came in at \$32,768. There will be a need to allocate \$13,939 of the re-introduced amount of \$179,834 to project B.
3. Project WFN182C - original budget was reduced by **\$83,125** and reallocated to Project WFN182D because project C's actuals were only \$43,667.
4. Project WFN182D - original budget was increased by **\$135,406** (\$913,066-\$777,650) from reallocation of the above sub projects to meet the underestimated costs and issues. The balance of the re-introduced amount of \$179,834 will be allocated to project D for the following reasons:
 - a) Adjustment to road width from 11m to 9m wide resulted in rework needed to be done by contractor therefore resulted in extra contractor cost but was offset on savings on materials by \$27k,
 - b) Cost of 2 coat seal varied by \$120k due to contractor not being sought prior to commencement and therefore engaging with a contractor at last minute meant cost became expensive than originally costed,
 - c) Labour costs were over than originally allocated by \$40k due to works needing redone.

The DCC works that were inadvertently left out of the budget review will be required to be included in the process for the sum of \$62,000. These funds were initially intended to be funded by the surplus at the time of the budget review, however due to this being missed it is now expected the works will be funded from the savings of the road maintenance program.

Consultation

Rebecca McCall, Chief Executive Officer
 Aaron Wooldridge, Manager Corporate and Community Services
 Doug Davey, Acting Manager Works and Assets
 Megan Shirt, Consultant
 Alli Hunt, Main Roads
 Peter Hall, WSFN Project Manager

Policy Implications

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

Statutory Implications

Nil

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

Risk Implications

Risk Profiling Theme	Failure to fulfil statutory regulations or compliance requirements
Risk Category	Property (Plant, Equipment, Buildings)
Risk Description	Substantiated, public embarrassment, widespread loss of community trust, high widespread multiple media profile, third party actions
Consequence Rating	Insignificant (1)
Likelihood Rating	Almost Certain (5)
Risk Matrix Rating	Extreme (25)
Key Controls (in place)	Financial Management Framework and Legislation
Action (Treatment)	Nil
Risk Rating (after treatment)	Not Rated

Financial Implications

Non-compliant to grant funding agreement.

Voting Requirements

Simple Majority

Absolute Majority

Officers Recommendation/Resolution - 11.3

Moved: Cr Sewell

Seconded: Cr Ward

That Council, by Simple Majority, in accordance with Regulation 33A of the *Local Government (Financial Management) Regulations 1996*, resolves:

1. To correct an incorrect allocation of the Wheatbelt Secondary Freight Network (WSFN) funds for the Capital Roads Project Dowerin-Kalannie Road; and
2. To allocate budget for the Dowerin Community Clubs (DCC) works that was inadvertently left out in the budget review.

Amendment to the Motion

Cr Metcalf requested the following amendment:

Include the value of \$62,000 to be allocated for the DCC works funded from the Land and Building Reserve.

The mover and seconder of the substantive motion agreed to the amendment.

The Amendment became part of the Motion

Resolution – 11.3

Moved: Cr Metcalf

Seconded: Cr McMorran

0598 That Council, by Simple Majority, in accordance with Regulation 33A of the *Local Government (Financial Management) Regulations 1996*, resolves:

1. To correct an incorrect allocation of the Wheatbelt Secondary Freight Network (WSFN) funds for the Capital Roads Project Dowerin-Kalannie Road; and
2. To allocate \$62,000 for the Dowerin Community Clubs (DCC) works that was inadvertently left out in the budget review to be funded from the Land and Building Reserve.

CARRIED 8/0

Reason

Council's preference to allocate funds from the Land & Building Reserve for the DCC repairs.

12. OFFICER'S REPORTS – GOVERNANCE AND COMPLIANCE

12.1 Policy Manual Review – Policy 2.1 – Related Party Disclosure Policy

<h1>Governance & Compliance</h1>		 SHIRE OF DOWERIN TIN DOG TERRITORY
Date:	8 May 2022	
Location:	Shire of Dowerin	
Responsible Officer:	Rebecca McCall, Chief Executive Officer	
Author:	Linley Dreghorn, Executive and Governance Officer	
Legislation:	<i>Local Government Act 1995,</i>	
SharePoint Reference:	Organisation/Governance/Council Policies	
Disclosure of Interest:	Nil	
Attachments:	Attachment 12.1A – Policy 2.1 – Related Party Disclosure Policy	

Purpose of Report

Executive Decision

Legislative Requirement

Summary

This Item presents the reviewed Policy 2.1 – Related Party Disclosure Policy to Council for consideration and, if satisfactory, adoption.

Background

Effective for reporting periods beginning on or after 1 July 2016, local governments must disclose certain related party relationships and related party transactions, together with information associated with those transactions, in its annual financial statements in order to comply with the Australian Standard AASB 124 Related Party Disclosures.

At the 22 January 2019 Ordinary Council Meeting, Council resolved to adopt Policy 2.1 – Related Party Disclosure Policy to achieve compliance with the Australian Accounting Standards AASB 124.

The purpose of this policy is to ensure that Council's financial statements contain disclosures necessary to draw attention to the possibility that Council's financial position and surplus or deficit may have been affected by the existence of related parties and by transactions and outstanding balances, including commitments, with such parties.

Comment

The disclosure requirements apply to the existence of relationships regardless of whether a transaction has occurred or not. For each financial year, Council must make an informed judgement as to who is deemed to be a related party and what transactions need to be considered, when determining if disclosure is required.

A tracked changes copy of the policy is included as an Attachment. The changes to this policy are minor grammatical and re-alignment of numbering, as well as the introduction of a document control information.

Consultation

Senior Management Team

Policy Implications

Should Council adopt the policy, the Shire's Policy Manual will be updated.

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

The *Local Government (Financial Management) Regulations 1996* require compliance with the Accounting Standards as follows:

“Regulation 3. Term used

(1) *In these regulations, unless the contrary intention appears -*

AAS means the Australian Accounting Standards made and amended from time to time by the Australian Accounting Standards Board;

4. AAS, effect of

(1) *These regulations are in addition to and not in derogation of the requirements of the AAS.*

Regulation 5A. Local governments to comply with AAS

Subject to regulation 4, the annual budget, annual financial report and other financial reports of a local government must comply with AAS.”

The Australian Accounting Standards AASB 10 Consolidated financial Statement, AASB 11 Joint Arrangements, AASB 124 Related Party Disclosures, AASB 128 Investments in Associates and Joint Ventures prescribe the requirements and the *Local Government Act 1995*.

Risk Implications

Risk Profiling Theme	Failure to fulfil statutory regulations or compliance requirements
Risk Category	Compliance
Risk Description	Short term non-compliance but with significant regulatory requirements imposed
Consequence Rating	Moderate (3)
Likelihood Rating	Possible (3)
Risk Matrix Rating	Moderate (9)
Key Controls (in place)	Compliance Calendar Appropriate notification periods
Action (Treatment)	Report in timely manner
Risk Rating (after treatment)	Adequate

Financial Implications

Nil

Voting Requirements



Simple Majority



Absolute Majority

Officer's Recommendation/Resolution - 12.1

Moved: Cr Ward

Seconded: Cr Allsopp

0599

That Council, by Simple Majority, pursuant to Section 2.7(2)(b) and Section 5.41 of the *Local Government Act 1995*, adopts the reviewed Policy 2.1 - Related Party Disclosure Policy, as presented in Attachment 12.1A.

CARRIED 8/0

12.2 Integrated Strategic Plan Reporting - Quarterly Monitoring Review - April 2022

Governance & Compliance



Date:	8 May 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 12.2A - Integrated Strategic Plan - Quarterly Monitoring Review - April 2022

Purpose of Report



Executive Decision



Legislative Requirement

Summary

This Item presents the Integrated Strategic Plan & Reporting (ISP) Quarterly Monitoring Review for April 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 ISP 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 ISP. 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 ISP. 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 - April 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

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/Resolution - 12.2

Moved: Cr Hudson

Seconded: Cr Metcalf

0600 That Council, by Simple Majority, in accordance with Section 5.56(1) of the *Local Government Act 1995*, receives the Integrated Strategic Plan - Quarterly Monitoring Review - April 2022, as presented in Attachment 12.2A.

CARRIED 8/0

13. OFFICER'S REPORTS – WORKS AND ASSETS

13.1 Replacement of Existing Tag Trailer

<h1>Works & Assets</h1>		 SHIRE OF DOWERIN TIN DOG TERRITORY
Date:	10 May 2022	
Location:	Not applicable	
Responsible Officer:	Doug Davey, Acting Manager Works & Assets	
Author:	Linley Dreghorn, Executive & Governance Officer	
Legislation:	<i>Local Government Act 1995; Local Government (Functions & General) Regulations 1996</i>	
Sharepoint Reference:	Technical/Asset Management/Asset Acquisition & Disposal	
Disclosure of Interest:	Nil	
Attachments:	Attachment 13.1A – PTE Group Quote	

Purpose of Report

Executive Decision

Legislative Requirement

Summary

This Item presents the quotation received for the replacement of the tag trailer in accordance with the 2021/22 Budget Amendment to Council for consideration and, if satisfactory, adoption.

Background

The custom built 18T Tandem Axel Tag Trailer was acquired through PTE Group Pty Ltd in October 2019. Whilst staff have been utilising the trailer the best they can, it is not suffice for all work commitments currently undertaken by the Shire.

Comment

It is the recommendation of the Acting MWA that Council trade in the current tag trailer and upgrade to a 27T tri-axle flat top tag trailer. By upgrading the trailer there would be a significant saving in time and efficiency for staff mobilisation to jobs and fleet movement. Currently the Shire utilises a contractor to complete mobilisations and fleet movements or must perform multiple trips to mobilise equipment to job sites within the shire.

Purchasing the 27T trailer would eliminate the need to utilise a contractor for fleet movements and mobilisation at their availability and enable employees to move our equipment more timely and efficiently.

In accordance with Regulation 11(2)(f), 11(2)(h)(II) and 11(2)(III) of the *Local Government (Functions & General) Regulations 1996* tenders do not have to be publically invited. The Acting MWA received multiple quotes, however PTE Group built the Shire's existing tag trailer and offered best value for money on the trade in of the existing trailer.

The purpose of this recommendation is due to the timeframe for plant delivery in the current market of approximately six weeks and requirement for a forty percent deposit. The delivery timeframe will ensure that the 2022/2023 Road Maintenance program will not be impacted.



Consultation

Rebecca McCall, Chief Executive Officer
Doug Davey, Acting Manager Works & Assets
Aaron Wooldridge, Manager Corporate & Community Services

Policy Implications

This report complies in accordance with Council Policy 3.11 – Purchasing Policy:

“An exemption to publicly invite tenders may apply in the following instances:

- 1. The supply of goods or services is associated with a state of emergency;*
- 2. Where the contract is a renewal or extension of the terms of the original contract in certain circumstances related to a state of emergency;*
- 3. The purchase is obtained from a pre-qualified supplier under the WALGA Preferred Supplier Program or State Government Common Use Arrangement;*
- 4. The purchase is from a Regional Local Government or another Local Government;*
- 5. The purchase is from a pre-qualified supplier under a Panel established by the Shire of Dowerin;*
or
- 6. Any of the other exclusions under Regulation 11 of the Regulations apply.”*

Strategic Implications

Strategic Community Plan

Community Priority: Our Infrastructure
Objective: We have functional assets and infrastructure that supports the community
Outcome: 3.2
Reference: 3.2.1

Asset Management Plan

Nil

Long Term Financial Plan

Nil

Statutory Implications

Regulation 11(2)(f), 11(2)(h)(II) and 11(2)(III) of the *Local Government (Functions & General) Regulations 1996* is applicable and states:

11. When tenders have to be publicly invited

- (2) *Tenders do not have to be publicly invited according to the requirements of this Division if –*
 - (f) *the local government has good reason to believe that, because of the unique nature of the goods or services required or for any other reason, it is unlikely that there is more than one potential supplier; or*

- (h) *the following apply –*
- (i) *the goods or services are to be supplied by –*
 - (I) *a person registered on the Aboriginal Business Directory WA published by the Chamber of Commerce and Industry of Western Australia Limited ABN 96 929 977 985; or*
 - (II) *a person registered with the Australian Indigenous Minority Supplier Office Limited (trading as Supply Nation) ABN 50 134 720 362; and*
 - (ii) *the consideration under the contract is \$250 000 or less, or worth \$250 000 or less; and*
 - (iii) *the local government is satisfied that the contract represents value for money;*

Regulation 30(3) of the *Local Government (Functions & General) Regulations 1996* is also applicable and states:

“30. Dispositions of property excluded from Act s. 3.58

- (3) *A disposition of property other than land is an exempt disposition if –*
- (a) *its market value is less than \$20 000; or*
 - (b) *the entire consideration received by the local government for the disposition is used to purchase other property, and where the total consideration for the other property is not more, or worth more, than \$75 000.”*

Risk Implications

Risk Profiling Theme	Asset Management Practices
Risk Category	Project Budget
Risk Description	\$5,001 - \$50,000
Consequence Rating	Moderate (3)
Likelihood Rating	Unlikely (2)
Risk Matrix Rating	Low (1)
Key Controls (in place)	Plant Asset Management Program
Action (Treatment)	Review Plant Management Plan
Risk Rating (after treatment)	Adequate

Financial Implications

The 2021/22 Budget does not include a provision of \$33,955 (excluding GST) for the purchase of a 27T Tri-axle Flat Top Tag Trailer and a trade-in of Council’s existing 18T Tri-axle Tag Trailer of \$26,000 (excluding GST).

If the Officer’s recommendation is endorsed, the purchase will exceed the budget allocation by \$33,955 (excluding GST).

It is proposed to fund the purchase utilising the funds available in the Plant and Equipment Reserve. The budgeted movements for the Reserve are as follows:

Budget Review 2021/22			
Opening Balance	\$195,176	Closing Balance	\$497,069
		Proposed Transfer Out	\$33,955
		Amended Closing Balance	\$463,114

Officer's Recommendation

That Council, by Absolute Majority, in accordance with Regulation 11(2)(f), 11(2)(h)(II), 11(2)(h)(III) and Regulation 30(3) of the *Local Government (Functions & General) Regulations 1996*, Council:

1. Accepts the quote from PTE Group Pty Ltd for the purchase of one new 27T Tri-axle Flat Top Tag Trailer for \$33,955 excluding GST;
2. Authorises the trade-in of Council's existing 18T Tandem Axle Tag Trailer, registration D-034, for \$26,000; and
3. Approves the funding of the purchase of one new 27T Tri-axle Flat Top Tag Trailer for \$33,955 excluding GST from Council's Plant and Equipment Reserve.

Voting Requirements

Simple Majority

Absolute Majority

Officer's Recommendation/Resolution – 13.1

Moved: Cr Hudson

Seconded: Cr McMorran

0601

That Council, by Absolute Majority, in accordance with Regulation 11(2)(f), 11(2)(h)(II), 11(2)(h)(III) and Regulation 30(3) of the *Local Government (Functions & General) Regulations 1996*, lay Item 13.1 Replacement of Existing Tag Trailer, on the table to be represented to the June Ordinary Council Meeting after consideration of the 2022/23 Capital Roads Program at Council Workshop.

CARRIED BY ABSOLUTE MAJORITY 8/0

Reason

Council wished to discuss the 2022/23 Capital Road Program in detail at its budget workshop before resolving expenditure of unbudgeted funds.

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

15.	Elected Members' Motions
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Nil

16.	Matters Behind Closed Doors
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Nil

17.	Closure
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The President thanked those in attendance and declared the Meeting closed at 3.28pm.



SHIRE OF
DOWERIN
TIN DOG TERRITORY

MINUTES

Ordinary Council Meeting

Held in Council Chambers
13 Cottrell Street, Dowerin WA 6461
Tuesday 19 April 2022



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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Shire of Dowerin
Ordinary Council Meeting
Tuesday 19 April 2022



1. Official Opening / Obituaries

The President welcomes those in attendance and declares the Meeting open at 2.00pm. In opening the meeting, the CEO, Management and Councillors acknowledged the passing of Dowerin Residents Richard Melvin with a minutes 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	
Ms N McMorran	
Cr JC Sewell	
Cr AJ Metcalf	

Staff:

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

Members of the Public: Nil

Apologies: Mr LG Hagboom

Approved Leave of Absence:

3. Public Question Time

Nil

4. Disclosure of Interest

Nil

5. Applications for Leave of Absence

5.1 Cr Metcalf

Voting Requirements



Simple Majority



Absolute Majority

Councillor's Recommendation/Resolution

Moved: Cr Hudson

Seconded: Cr Sewell

0583 That, by Simple Majority pursuant to Section 2.25(1) of the *Local Government Act 1995*, Councillor Metcalf be granted Leave of Absence for May.

CARRIED 7/0

6. Petitions and Presentations

Nil

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

7.1 Ordinary Council Meeting held on 15 March 2022

Attachment 7.1A

7.2 Annual Electors Meeting held on 29 March 2022.

Attachment 7.2A

Officer's Recommendation – 7.1 & 7.2

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 15 March 2022, as presented in Attachment 7.1A, and the Annual Electors Meeting held on 29 March 2022, as presented in Attachment 7.2A, be confirmed as a true and correct record of proceedings.

Voting Requirements



Simple Majority



Absolute Majority

Resolution

Moved: Cr Allsopp

Seconded: Cr Ward

0584 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 15 March 2022, as presented in Attachment 7.1A, and the Annual Electors Meeting held on 29 March 2022, as presented in Attachment 7.2A, with amendment as below, be confirmed as a true and correct record of proceedings:

The Annual Electors Meeting Minutes, meeting comments be amended by deleting:

“The President noted that while Comprehensive Income was listed as \$32 million this was due to a revaluation of the Shire’s roads.”

And inserting the following amended text:

“The President noted that while Comprehensive Income was listed as \$500,000 for this year and may look small in comparison to the previous year’s \$32 million, this figure is anomalous due to the asset revaluation that previous year.”

CARRIED 7/0

Reason

To correct the inaccurate record of the President’s statement.

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

8.1 Bush Fire Advisory Committee AGM held on 6 April 2022

To be tabled at the Council Meeting as Attachment 8.1A

8.1 NEWROC Council Meeting held on 29 March 2022

To be tabled at the Council Meeting as Attachment 8.1B

Voting Requirements



Simple Majority



Absolute Majority

Officers Recommendation/Resolution

Moved: Cr Metcalf

Seconded: Cr Ward

0585 That, by Simple Majority pursuant to Sections 5.22(2) and 3.18 of the *Local Government Act 1995*, the Minutes of the Bush Fire Advisory Committee Meeting (unconfirmed) held 6 April 2022, as presented in Attachment 8.1A, and the Minutes of the NEWROC Council Meeting held 29 March 2022, as presented in Attachment 8.1B, be confirmed as a true and correct record of proceedings.

CARRIED 7/0

9. Recommendations from Committee Meetings for Council Consideration

9.1 Bush Fire Advisory Committee Meeting held 6 April 2022.

Voting Requirements



Simple Majority



Absolute Majority

4.0 Election of Office Bearers

Committee's Recommendation/Council Resolution

Moved: Cr Hudson

Seconded: Cr Metcalf

0586 That, in accordance with the Bush Fire Advisory Committee's Terms of Reference, the Bush Fire Advisory Committee recommends to Council that it accepts the nominations received for consideration as Office Bearers, as presented in Attachment 8.1A.

CARRIED 7/0

Voting Requirements



Simple Majority



Absolute Majority

5.6 Confirmation of Firebreak Order 2022/23

Committee's Recommendation/Council Resolution

Moved: Cr Metcalf

Seconded: Cr Allsopp

0587 That the Dowerin Bushfire Advisory Committee recommend to Council that the Firebreak Order for 2022/23 be adopted, with the dates for the Prohibited Burning Period commencing on 1 November to 14 February and the Restricted Burning Period commencing on 20 October to 31 October and 15 February to 31 March, as presented in Attachment 5.6A.

CARRIED 7/0

10. Announcements by the President Without Discussion

Nil

11. OFFICER'S REPORTS – CORPORATE AND COMMUNITY SERVICES

11.1 Financial Activity Statements

<h1>Corporate and Community Services</h1>		 SHIRE OF DOWERIN TIN DOG TERRITORY
Date:	11 April 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 – March 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 March 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 March 2022, as presented in Attachment 11.1A.

Comment

This item was deferred without resolution due to the incorrect attachment being provided. This item will be represented to Council in May for adoption.

11.2 List of Accounts Paid

<h1>Corporate & Community Services</h1>		 SHIRE OF DOWERIN TIN DOG TERRITORY
Date:	12 April 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 March 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/Resolution

Moved: Cr Hudson

Seconded: Cr Ward

0588


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 - March 2022	
EFT9615 to EFT9701	\$1,264,349.27
Cheque 10970 to 10974	\$10,674.13
Direct Debit 11614: Credit Card Payment: February 2022	\$1,087.98

Direct Debit 11633: Puma Energy: Fuel: February 2022	\$203.82
Direct Debit 11612, 11626 & 11639: Superannuation Payments	\$20,651.38
Direct Debit 130890: Bank Fees	\$332.77
Net Payroll; PPE 1 March 2022	\$42,633.70
Net Payroll; PPE 15 March 2022	\$47,380.42
Net Payroll; PPE 29 March 2022	\$50,709.36
TOTAL	\$1,438,022.83

CARRIED 7/0

11.3 2021/2022 Budget Review

<h2>Corporate and Community Services</h2>		 SHIRE OF DOWERIN TIN DOG TERRITORY
Date:	11 April 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/Budgeting/2022	
Disclosure of Interest:	Nil	
Attachments:	Attachment 11.3A – 2021/2022 Annual Budget Review	

Purpose of Report



Executive Decision



Legislative Requirement

Summary

This Item presents the 2021/2022 Annual Budget Review to Council for consideration and, if satisfactory, adoption.

Background

Regulation 33A of the *Local Government (Financial Management) Regulations 1996* requires local governments to conduct a budget review between 1 January and 31 March in each financial year. A copy of the review and determination is to be provided to the Department of Local Government, Sport and Cultural Industries (DLGSC) within 30 days of the adoption of the review.

Comment

The 2021/2022 Budget was adopted by Council at its Ordinary Meeting on 10 August 2021 (CMRef 0452 – CMRef 0461).

The Office of the Auditor General (OAG) provided the Shire of Dowerin with its final 2020/2021 Annual Financial Report on 17 February 2022 that resulted in less opening funds of \$788,302 than predicted when adopting the Budget for 2021/2022. This reduction is due to the timing of the receipt and accounting recognition of revenue relating to grant funded works.

With the delay in 2020/21 End of Year audit, the Budget Review process started later than expected.

In the process of finalising the budget review the Operating Statement has resulted in a \$985,507 variance improvement on the adopted budget. This means that from an adopted budget deficit of \$819,673 in the Statement of Comprehensive Income, the budget review now shows the current operating budget as a \$165,834 surplus. The explanation to the major variances is summarised in the below table and in detail in the notes of the Budget Review Report period ending 31 March 2022.

The Statement of Financial activity remains to provides a balanced budget.

<u>Budget Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Variance</u>	<u>Variance Reason</u>
Op. Grants, Subsidies & Contributions	\$6,078,134	\$6,711,800	\$633,666	Timing of receipt of funds for Flood Damage and LRCIP.
Materials & Contracts	\$7,219,361	\$6,698,717	\$520,644	Reduced Flood Damage works in FY22 due to works done in FY21.
Other Expenditure	\$299,150	\$220,848	\$78,302	Last quarter forecast less than originally budgeted.
Transfer to Reserves	\$212,962	\$463,649	\$250,687	Surplus of funds due to this review transferred for future renewal of plant.
Transfer from Reserves	\$459,521	\$266,000	\$193,521	Funds for building project not required due to project being cancelled.
Opening Funding Surplus (Deficit)	\$2,063,716	\$1,275,414	\$788,302	The opening surplus was lower than budgeted due to revenue relating to grant funded projects received in FY22 that was unspent (Flood Damage & LRCIP) being moved from revenue to liability as per the new AAS. These funds are recognised as additional revenue in this budget review.

There are other variances that are of a minor nature and have been funded from the surplus from this review. These are commented in the attached Budget Review Report from note 4 on page 8 to page 12.

With all budget amendments that have been carried out from this review, they are captured in note 5 on page 13 to 18 with comments on variances greater than \$10k.

Consultation

Rebecca McCall, Chief Executive Officer
Aaron Wooldridge, Manager Corporate and Community Services
Les Vidovich, Manager Works and Assets
Megan Shirt, Consultant

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 Leaders

Objective: A thriving and progressive rural community enabled by innovation in leadership, a focus on continuous improvement and adaptability to evolving community needs

Outcome: 2, 3

Reference: L3, L4, L5

Asset Management Plan

Nil

Long Term Financial Plan

Nil

Statutory Implications

Regulation 33A of the *Local Government (Financial Management) Regulations 1996* is applicable and states:

“33A. Review of budget

- (1) *Between 1 January and 31 March in each financial year a local government is to carry out a review of its annual budget for that year.*
- (2A) *The review of an annual budget for a financial year must –*
 - (a) *consider the local government’s financial performance in the period beginning on 1 July and ending no earlier than 31 December in that financial year; and*
 - (b) *consider the local government’s financial position as at the date of the review; and*
 - (c) *review the outcomes for the end of that financial year that are forecast in the budget.*
- (2) *Within 30 days after a review of the annual budget of a local government is carried out it is to be submitted to the council.*
- (3) *A council is to consider a review submitted to it and is to determine* whether or not to adopt the review, any parts of the review or any recommendations made in the review.*
**Absolute majority required.*
- (4) *Within 30 days after a council has made a determination, a copy of the review and determination is to be provided to the Department.”*

Risk Implications

The Review must be completed prior to 31 March 2022 and lodged with the DLGSC within 30 days of adoption, otherwise the Shire will be non-compliant with the requirements of the *Local Government (Financial Management) Regulations 1996*.

Financial Implications

If Council adopts the proposed 2021/2022 Budget Review amendments as presented, the result is a balanced budget.

Voting Requirements



Simple Majority



Absolute Majority

Officers Recommendation/Resolution

Moved: Cr Hudson

Seconded: Cr Sewell

0589 That, in accordance with Regulation 33A of the *Local Government (Financial Management) Regulations 1996*, Council:

- 1. Adopts the 2021/2022 Budget Review, as presented in Attachment 11.3A; and**
- 2. Submits a copy of the 2021/2022 Budget Review to the Department of Local Government, Sport and Cultural Industries.**

CARRIED BY ABSOLUTE MAJORITY 7/0

12. OFFICER'S REPORTS - GOVERNANCE AND COMPLIANCE

12.1 Ordinary Meeting of Council 2022 - Change of Time

Governance & Compliance



Date:	13 April 2022
Location:	Shire of Dowerin
Responsible Officer:	Rebecca McCall, Chief Executive Officer
Author:	Linley Dreghorn, Executive and Governance Officer
Legislation:	<i>Local Government Act 1995,</i>
SharePoint Reference:	Organisation/Governance/Council Meetings
Disclosure of Interest:	Nil
Attachments:	Nil

Purpose of Report

Executive Decision

Legislative Requirement

Summary

This Item is presented to Council to consider moving the commencement time of Ordinary Meeting of Council advertised for the remainder of the year from 2.00pm to 4.00pm

Background

At the Ordinary Meeting of Council dated 16 November 2021, Council resolved to advertise the 2022 Ordinary Meetings of Council be held in the Council Chambers on the following dates at 2.00pm:

Tuesday 18 January 2022	Tuesday 19 July 2022
Tuesday 15 February 2022	Tuesday 16 August 2022
Tuesday 15 March 2022	Tuesday 20 September 2022
Tuesday 19 April 2022	Tuesday 18 October 2022
Tuesday 17 May 2022	Tuesday 15 November 2022
Tuesday 21 June 2022	Tuesday 20 December 2022

Comment

It is proposed to move all Ordinary Council Meetings from a 2.00pm to 4.00pm start commencing as of 19 July 2022 OCM.

If Council resolve to change the start time of the Ordinary Meeting of Council commencing in July, the new times will need to be advertised locally.

Consultation

Council Workshop – February 2022, March 2022

Senior Management Team

Policy Implications

Nil

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

Section 5.3 of the *Local Government Act 1995* is applicable and states:

“5.3. Ordinary and special council meetings

- (1) *A council is to hold ordinary meetings and may hold special meetings.*
- (2) *Ordinary meetings are to be held not more than 3 months apart.*
- (3) *If a council fails to meet as required by subsection (2) the CEO is to notify the Minister of that failure.*

Regulation 12 of the *Local Government (Administration) Regulations 1996* is applicable and states:

12. Meetings, public notice of (Act s. 5.25(1)(g))

- (1) *At least once each year a local government is to give local public notice of the dates on which and the time and place at which –*
 - (a) *the ordinary council meetings; and*
 - (b) *the committee meetings that are required under the Act to be open to members of the public or that are proposed to be open to members of the public,**are to be held in the next 12 months.*
- (2) *A local government is to give local public notice of any change to the date, time or place of a meeting referred to in subregulation (1).*
- (3) *Subject to subregulation (4), if a special meeting of a council is to be open to members of the public then the local government is to give local public notice of the date, time, place and purpose of the special meeting.*
- (4) *If a special meeting of a council is to be open to members of the public but, in the CEO’s opinion, it is not practicable to give local public notice of the matters referred to in subregulation (3), then the local government is to give public notice of the date, time, place and purpose of the special meeting in the manner and to the extent that, in the CEO’s opinion, is practicable.”*

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)	Appropriate notification periods
Action (Treatment)	Report in timely manner
Risk Rating (after treatment)	Adequate

Financial Implications

There will be a small cost to advertise the new meeting date. Funds are included in the 2021/22 Budget to cover any costs associated with conducting Council Meetings, and to advertise and promote the dates of Ordinary Council Meetings.

Voting Requirements

Simple Majority Absolute Majority

Officer's Recommendation/Resolution

Moved: Cr Allsopp

Seconded: Cr Ward

0590 That Council, by Simple Majority, pursuant to Section 5.3 of *The Local Government Act 1995 and Regulation 12 of the Local Government (Administration) Regulations 1996*, resolves that the Ordinary Meeting of Council be held in the Council Chambers of the Shire Administration Building from 19 July 2022 moving forward, commencing at 4:00pm and the time be advertised.

CARRIED 7/0

12.2 Policy Manual Review – Policy 2.6 – Senior Employees and Acting CEO Policy

Governance & Compliance



Date:	13 April 2022
Location:	Shire of Dowerin
Responsible Officer:	Rebecca McCall, Chief Executive Officer
Author:	Linley Dreghorn, Executive and Governance Officer
Legislation:	<i>Local Government Act 1995,</i>
SharePoint Reference:	Organisation/Governance/Council Policies
Disclosure of Interest:	Nil
Attachments:	Attachment 12.2A – Policy 2.6 – Senior Employees and Acting Chief Executive Officer Policy

Purpose of Report



Executive Decision



Legislative Requirement

Summary

This Item presents the reviewed Policy 2.6 – Senior Employees and Acting Chief Executive Officer Policy to Council for consideration and, if satisfactory, adoption.

Background

At the 26 March 2019 Ordinary Council Meeting, Council resolved to merge the Senior Employees Statement and Acting Chief Executive Officer Policies creating Policy 2.6 – Senior Employees and Acting Chief Executive Officer Policy.

The two policies included minor changes to the wording to include the new titles, based on the organisation review, to include:

- Manager Works and Assets
- Manager Corporate & Community Services

The above listed Managers will be designated senior employees and will be appointed to Act in the position of CEO, performing all the functions and delegated authority of that position.

Comment

A tracked changes copy of the policy is included as an Attachment. The CEO advised the decision to include an emergency 10 day period is considerable and in line with other Local Government's.

The President does not have delegation, therefore an Acting CEO appointment must be made by Council resolution.

Consultation

Council Workshop – February 2022, March 2022

Senior Management Team

Policy Implications

Nil

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

Section 2.7(2)(b) of the *Local Government Act 1995* is applicable and states:

“2.7. Role of council

(1) *The council –*

(a) *governs the local government’s affairs; and*

(b) *is responsible for the performance of the local government’s functions.*

(2) *Without limiting subsection (1), the council is to –*

(a) *oversee the allocation of the local government’s finances and resources; and*

(b) *determine the local government’s policies.”*

Section 5.41 of the *Local Government Act 1995* is applicable and states:

5.41. Functions of CEO

The CEO’s functions are to –

(a) *advise the council in relation to the functions of a local government under this Act and other written laws; and*

(b) *ensure that advice and information is available to the council so that informed decisions can be made; and*

(c) *cause council decisions to be implemented; and*

(d) *manage the day to day operations of the local government; and*

(e) *liaise with the mayor or president on the local government’s affairs and the performance of the local government’s functions; and*

(f) *speak on behalf of the local government if the mayor or president agrees; and*

(g) *be responsible for the employment, management supervision, direction and dismissal of other employees (subject to section 5.37(2) in relation to senior employees); and*

(h) *ensure that records and documents of the local government are properly kept for the purposes of this Act and any other written law; and*

(i) *perform any other function specified or delegated by the local government or imposed under this Act or any other written law as a function to be performed by the CEO.”*

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)	Appropriate notification periods
Action (Treatment)	Report in timely manner
Risk Rating (after treatment)	Adequate

Financial Implications

Nil

Voting Requirements

Simple Majority

Absolute Majority

Officer's Recommendation/Resolution

Moved: Cr Ward

Seconded: Cr Allsopp

0591 That Council, by Simple Majority, pursuant to Section 2.7(2)(b) and Section 5.41 of the *Local Government Act 1995*, Council adopts the reviewed Policy 2.6 - Senior Employees and Acting Chief Executive Officer Policy, as presented in Attachment 12.2A.

**CARRIED 6/1
Against Cr Sewell**

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 3.30pm.



Great Eastern Country Zone

Minutes

Tuesday, 26 April 2022

**Shire of Kellerberrin
Kellerberrin Recreation & Leisure Centre**

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Great Eastern Country Zone

Meeting hosted by Shire of Kellerberrin, Kellerberrin Recreation & Leisure Centre

Commenced at 9:31am on Thursday, 26 April 2022

Minutes

1. OPENING AND WELCOME

2. ATTENDANCE AND APOLOGIES

Shire of Bruce Rock	President Cr Stephen Strange Deputy President Cr Anthony Cook
Shire of Cunderdin	Cr Tony Smith Mr Stuart Hobley, Chief Executive Officer
Shire of Dowerin	President Cr Robert Trepp
Shire of Kellerberrin	Deputy President Cr Emily Ryan
Shire of Kondinin	Mr David Burton, Chief Executive Officer
Shire of Koorda	President Cr Jannah Stratford Mr Darren Simmons, Chief Executive Officer
Shire of Merredin	President Cr Mark McKenzie Ms Lisa Clack, Chief Executive Officer
Shire of Mount Marshall	President Cr Tony Sachse (Chair)
Shire of Narembeen	Deputy President Cr Scott Stirrat Ms Tamara Clarkson, Executive Manager, Corporate Services
Shire of Nungarin	President Cr Pippa de Lacy Deputy President Cr Gary Coumbe Mr Leonard Long, Chief Executive Officer
Shire of Tammin	President Cr Glenice Batchelor Ms Joanne Soderlund, Chief Executive Officer
Shire of Trayning	President Cr Melanie Brown Deputy President Cr Geoff Waters Ms Leanne Parola, Chief Executive Officer
Shire of Westonia	President Cr Karin Day Deputy President Cr Mark Crees
Shire of Wyalkatchem	Mr Peter Klein, Chief Executive Officer

Shire of Yilgarn	Mr Nic Warren, Chief Executive Officer
<u>Guests</u>	Kathleen Brown, Electorate Officer, Office of Hon Mia Davies MLA Mandy Walker, Director Regional Development, RDA Wheatbelt Samantha Cornthwaite, A/Regional Manager, (DLGSC) Wheatbelt Rob Cossart, Chief Executive Officer, Wheatbelt Development Commission Mohammad Siddiqui, Regional Manager, Wheatbelt, Main Roads
WALGA	Tony Brown, Executive Manager Governance & Organisational Services Ian Duncan, Executive Manager Infrastructure Janine Neugebauer, Governance & Organisational Services Officer
<u>Apologies</u>	
Shire of Bruce Rock	Mr Darren Mollenoyux, Chief Executive Officer
Shire of Cunderdin	President Cr Alison Harris
Shire of Dowerin	Deputy President Cr Darrel Hudson Ms Rebecca McCall, Chief Executive Officer
Shire of Kellerberrin	President Cr Scott O' Neill Mr Raymond Griffiths, Chief Executive Officer
Shire of Kondinin	President Cr Kent Mouritz Deputy President Cr Beverley Gangell
Shire of Koorda	Deputy President Cr Buster Cooper
Shire of Merredin	Deputy President Cr Donna Crook
Shire of Mount Marshall	Deputy President Cr Nick Gillett Mr John Nuttall, Chief Executive Officer
Shire of Mukinbudin	President Cr Gary Shadbolt Deputy President Romina Nicoletti Mr Dirk Sellenger, Chief Executive Officer
Shire of Narembeen	President Cr Kellie Mortimore Mr David Blurton, Chief Executive Officer
Shire of Tammin	Deputy President Cr Tanya Nicholls
Shire of Westonia	Mr Bill Price, Chief Executive Officer
Shire of Wyalkatchem	President Cr Quentin Davies Deputy President Cr Owen Garner
Shire of Yilgarn	President Cr Wayne Della Bosca Deputy President Cr Bryan Close
<u>Guests</u>	Hon Mia Davies MLA, Member for Central Wheatbelt Martin Aldridge MLC, Member for Agricultural Region Hon Colin de Grussa MLC, Member for Agricultural Region Cliff Simpson, Road Safety Advisor, WALGA

Attachments

The following are attached to the Minutes:

1. Infrastructure Presentation – Ian Duncan
2. State Government Regional Roadworks Signage Review
3. EM Resource Sharing Survey (2021)

State Council Agenda – via link: [State Council Agenda May 2022](#)

3. DECLARATIONS OF INTEREST

NIL

4. GUEST SPEAKERS / DEPUTATIONS

4.1 Ian Duncan, Executive Manager, Infrastructure – WALGA

Ian provided a presentation on key issues in the infrastructure portfolio relating to Local Governments in WA. **(Attachment 1)**

5. MEMBERS OF PARLIAMENT

Kathleen Brown, representing the Hon Mia Davies MLA.

NOTED

6. AGENCY REPORTS

6.1 Department of Local Government, Sport and Cultural Industries

Samantha Cornthwaite– A/Regional Manager, Department of Local Government, Sport & Cultural Industries, Wheatbelt, presented to the Zone on the Local Government Legislative Reform Program and Alfresco Dining initiative.

NOTED

6.2 Wheatbelt Development Commission

Renee Manning, Wheatbelt Development Commission - Principal Regional Development Officer, presented to the Zone.

NOTED

6.2.1 Wheatbelt Development Commission – Fire Recovery

Rob Cossart, CEO, Wheatbelt Development Commission provided an update to the Zone on the Wheatbelt fire recovery plan.

The 5 Key focus areas:

1. Mental Health
2. Built Environment
3. Natural Environment
4. Power Supply
5. Community Recovery & Resilience

NOTED

6.3 Main Roads Western Australia

Ammar Mohammed, Regional Manager Wheatbelt, Main Roads, presented to the Zone. Attached, is the State Government, Regional Roadworks Signage Review. **(Attachment 2)**

NOTED

6.4 Wheatbelt RDA

Mandy Walker, Director Regional Development RDA Wheatbelt presented to the Zone, a report was attached to the Zone Agenda.

NOTED

6.5 Water Corporation

Michael Roberts and Andrew Ducas are unavailable to attend this meeting, however a Water Corporation representative will attend the next meeting and provide a presentation on the Water Corporation's Operations.

NOTED

A break was taken at 10:50am.

The meeting resumed at 11:05am

7. MINUTES

7.1 Confirmation of Minutes from the Great Eastern Country Zone meeting held on Monday, 14 February 2022

The Minutes of the Great Eastern Country Zone meeting held on Monday, 14 February 2022 have been circulated to the Zone.

RESOLVED

Moved: Shire of Koorda
Seconded: Shire of Nungarin

That the Minutes of the Great Eastern Country Zone meeting held on Monday, 14 February 2022 be confirmed as a true and accurate record of the proceedings.

CARRIED

7.2 Business Arising from the Minutes from the Great Eastern Country Zone Meeting held on Monday, 14 February 2022

NIL

7.3 Confirmation of Minutes from the Great Eastern Country Executive Committee Meeting held on Thursday, 14 April 2022

The Minutes of the Great Eastern Country Zone Executive Committee meeting held on Thursday, 14 April 2022 have been circulated to the Zone.

RESOLVED

Moved: Shire of Trayning
Seconded: Shire of Westonia

That the Minutes of the Great Eastern Country Zone Executive Committee Meeting held on Thursday, 14 April 2022 be endorsed.

CARRIED

7.4 Business Arising from the Minutes of the Great Eastern Country Executive Committee Meeting held on Thursday, 14 April 2022

7.4.1 Item 5.1, Financial Statements - Elected Member Training

The Zone resolved as follows in June 2021:

ZONE RESOLUTION:

Moved: Cr Glenice Batchelor
Seconded: Cr Geoff Waters

That the Great Eastern Country Zone endorse the Committee's recommendation of providing a Training rebate of \$1,000, to Zone members Councils payable per head through their Local Government for Elected Members to complete their Universal Training.

Comment:

Reminding Local Governments to claim the Elected Member training rebate from the Zone. To date only 1 Local Government has claimed for 1 Elected Member.

Local Governments are asked to send in an invoice to the Zone Executive Officer for reimbursement of Training on the completion of all 5 training units. A Local Government can claim \$1,000 per Elected Member when an Elected Member has completed the training courses.

NOTED

8. ZONE BUSINESS

8.1 WA Drought Rehabilitation Fund

At the February meeting, the Executive Committee requested an update on this project for a future Zone meeting.

The [South-West WA Drought Resilience Adoption and Innovation Hub](#), funded through the Future Drought Fund, is led by the Grower Group Alliance.

The Hub Director Mark Holland and Hub Knowledge Broker Tanya Kilminster have advised that they will present to the Zone at the June meeting.

NOTED

8.2 Roadworks During a Total Fire Ban

Shire of Westonia

The issue of restrictions on carrying out any grading or bitumen works within 5m of flammable material has been raised by Zone Local Governments. Local Governments can keep working if you have a qualified bush fire brigade officer and a fire fighting vehicle with 2000 litres of water following the grader. Please refer to attached information sheet. Local Governments are querying if there are further changes to the exemption permitted?

Secretariat Comment

The 5,000-litre water cart referred to would qualify as the source of water if there is not a reticulated supply close by. We would expect that the operational issue is that there is a requirement for there to be the capacity to apply a large amount of water quickly, either using a fire truck or similar (truck mounted pump etc.).

The information sheet that was circulated to the Zone, provided information of the exemption from the requirements of a Total Fire Ban. Local Governments may want to seek a change to the conditions associated with an exemption, as they already have an exemption. There would need to be a proposal coming forward that offers arguably equal or better fire risk mitigation than the requirements in the exemption?

WALGA has requested comment from LGIS in request to risk issues on this item.

The Zone has noted that the restrictions should be for a Harvest and Movement ban, not a Total Fire Ban.

ACTION

The Executive Officer is to obtain further information for the next meeting.

8.3 Emergency Management – Shared Resources

Shire of Mt Marshall

Background

At a recent Wheatbelt OASG Shackleton Fire Debrief meeting, one of the actions was to see if Local Governments were able to share resources in Emergency Management with regard to such things as accommodation and staff. This could perhaps be done through an MOU. It was suggested that WALGA may be preparing a template to accommodate this so that all on the same page.

Comment

Many Local Governments have resource sharing agreements. WALGA carried out an Emergency Management survey in 2021 where 55 Local Governments indicated that they have an agreement in place. **Attachment 3** is a screenshot of the survey results regarding resource sharing.

A copy of an MOU between the Metropolitan North Local Governments and East Recovery Group is also attached.

WALGA is looking to carry out further resource sharing work in this space.

RESOLVED

Moved: Shire of Bruce Rock
Seconded: Shire of Tammin

That the Great Eastern Country Zone request WALGA to consider preparing a template MOU for Local Governments in respect to sharing resources in emergencies.

CARRIED

9. ZONE REPORTS

9.1 Zone President Report

Zone President Cr Tony Sachse, provided a report to the Zone.

RESOLVED

Moved: Shire of Trayning
Seconded: Shire of Dowerin

That the Zone President's Report be received.

CARRIED

9.2 Local Government Agricultural Freight Group

The minutes of the LDAFG meeting on 4th February 2022 were circulated to the Zone. The LGAFG met with the Minister for Transport and Planning, the Hon Rita Saffioti MLA on 29/03/2022. Discussions on Agricultural freight were wide ranging. This meeting led to a further meeting between the Group and representatives of the Transport Portfolio (Department of Transport, Main Roads WA, Public Transport Authority) which was held on 21/04/2022.

Agenda items included:

- Road network – roadwork permits, changes to RAV network, tractor speed limits
- Agricultural Supply Chain Improvements Program
- Port delays for incoming agricultural inputs and machinery
- Online mapping system for road and rail initiatives

At the time of writing this report this meeting has yet to take place.

NOTED

9.3 Wheatbelt District Emergency Management Committee

President Cr Tony Sachse

The Wheatbelt DEMC met in Northam on 16th March 2022. The minutes of this meeting were circulated to the Zone.

The Wheatbelt Operational Area Support Group (OASG) met on 24th March 2022. The minutes of this meeting were circulated to the Zone.

The Wheatbelt OASG held a debrief workshop on the Shackleton Fire Complex on 4th April 2022. There was a request from the meeting that WALGA Zones consider more formalised arrangements regarding shared resources during emergencies. The shared resources would cover such things as accommodation and staff. It was suggested that these arrangements could be in the form of an MOU or similar.

RESOLVED

Moved: Shire of Nungarin

Seconded: Shire of Koorda

That the Wheatbelt District Emergency Management Committee Report and attachments be received.

CARRIED

9.4 Regional Health Advocacy Group

Ceo, Mr Stuart Hobley provided a report to the Zone.

RESOLVED

Moved: Shire of Westonia

Seconded: Shire of Tammin

That the Regional Health Advocacy Group Report be received.

CARRIED

9.5 WALGA Roadwise

Cliff Simpson, Road Safety Advisor (Wheatbelt North), Infrastructure, was an apology for this meeting.

NOTED

10. WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION (WALGA) BUSINESS

10.1 State Councillor Report

President Cr Stephen Strange, provided the State Councillor Report.

The first ordinary meeting of State Council for 2022 was held as a virtual meeting on Wednesday, 2 March.

President Cr Karen Chappel JP was elected President of WALGA for a two-year term after fulfilling the role since December 2021. Cr Paul Kelly, Central Metropolitan Zone, Town of Claremont, was elected Deputy President for a two-year term.

February Special Meeting of State Council

At a special meeting on 23 February, State Council endorsed the recommendations contained in the Local Government Reform Proposal submission. The final submission was submitted to the Department of Local Government, Sport and Cultural Industries on 25 February. The Full Minutes of the special meeting, including the submission, can be found on the WALGA website, [here](#).

March 2022 State Council Strategic Forum

State Council discussed a number of important contemporary issues at the March Strategic Forum:

- ALGA President, Cr Linda Scott, provided an overview of ALGA and their current priorities, particularly [advocacy](#) focused on the upcoming Federal Election.
- Department of Fire and Emergency Services Commissioner, Darren Klemm, updated State Council on a number of issues relating to the current fire season, recent emergencies, priorities of DFES, and harmonisation of emergency services legislation.
- Other issues discussed at the Strategic Forum, included:
 - the proposal for WALGA to no longer be constituted under the Local Government Act 1995;
 - structures to be put in place to enable State Councillors to be involved on an ongoing basis in consultations relating to the Minister for Local Government's legislative reforms;
 - WALGA's 2022-23 Budget development timetable; and
 - mechanisms and process changes that would facilitate greater State Council engagement in the Flying Agenda process.

RESOLVED

Moved: Shire of Westonia
Seconded: Shire of Nungarin

That the State Councillor Report be received.

CARRIED



10.2 WALGA Status Report

By Tony Brown, Executive Officer

BACKGROUND

Presenting the Status Report for April 2022 which contains WALGA's responses to the resolutions of previous Zone Meetings.

GREAT EASTERN ZONE STATUS REPORT APRIL 2022

Zone	Agenda Item	Zone Resolution	WALGA Response	Update	WALGA Contact
Great Eastern C	2018 November 29 Zone Agenda Item 7.3 Container Deposit Scheme Locations	<p>That the Great Eastern Country Zone requests that:</p> <ol style="list-style-type: none">1. All Local Governments be guaranteed, as a minimum, one flexible refund point in their area.2. A flexible access point should be defined as a refund point which, as a minimum, is open 16 hours each two week period, including at least 8 hours at weekends <p>The State Government provide appropriate funding for the refund points.</p>	<p>WALGA will continue to advocate for, as a minimum, one flexible refund point per Local Government area. WALGA has also raised with Government the definitions of flexible refund points and how this is applied.</p> <p>MWAC has now made two Submissions to the Department of Water and Environmental Regulation on the Minimum Network Standards for the Scheme. These Submissions related to the first and second review of the Network Standards.</p>	Ongoing	<p>Nicole Matthews A/Executive Manager, Strategy, Policy and Planning nmatthews@walga.asn.au 9213 2039</p>

Zone Comment

This is an opportunity for Member Councils to consider the response from WALGA in respect to the matters that were submitted at the previous Zone Meeting.

RESOLVED

Moved: **Shire of Koorda**
Seconded: **Shire of Merredin**

That the Great Eastern Country Zone, WALGA Status Report for April 2022, be noted.

CARRIED

10.3 Review of WALGA State Council Agenda's – Matters for Decision

10.3.1 State Council Meeting Agenda – 4 May 2022

Background

WALGA State Council meets five times each year and as part of the consultation process with Member Councils circulates the State Council Agenda for input through the Zone structure.

The full State Council Agenda can be found via link: [State Council Agenda May 2022](#)

The Zone is able to provide comment or submit an alternative recommendation that is then presented to the State Council for consideration.

Matters for Decision

5.1 Submission to Statutory Review of the Food Act 2008

That the submission to the Department of Health relating to the Statutory Review of the *Food Act 2008* be endorsed.

Zone Comment:

The Zone supports the WALGA recommendation.

5.2 Local Government Grant Scheme Funding

That WALGA advocates to the Minister for Emergency Services and the Fire and Emergency Services Commissioner for:

1. An allocation of Local Government Grant Scheme (LGGS) funding to undertake an audit of existing facilities, appliances, vehicles, and major items of equipment for both Local Government Volunteer Bushfire Brigades (BFB) and State Emergency Services (SES).
2. Following the completion of the audit, an allocation of funding through the Local Government Grant Scheme (LGGS) to prepare a Comprehensive Asset Management Plan that:
 - a. Aligns with the principles in the Department of Local Government, Sport and Cultural Industries' (DLGSC) Asset Management National Framework and Guidelines, and the Integrated Planning and Reporting Framework.
 - b. Forecasts the emergency response needs of communities across Western Australia over the next 10 years, to estimate the quantum of the facilities, appliances, vehicles, and major items of equipment that will be needed.
 - c. Outlines a 10 year forward plan of modifications, replacements and additions required.

- d. Investigates the extent to which future BFB facilities can be co-located with other emergency services facilities.
3. The establishment of a Working Group involving WALGA, the Department of Fire and Emergency Services (DFES) and LGIS to oversee the preparation of the Comprehensive Asset Management Plan.
4. Support for the Comprehensive Asset Management Plan to be reviewed every five years.
5. Support for an increase in Local Government Grant Scheme (LGGS) funding to support the unsuccessful capital grants funding applications by Local Governments to the 2020-21 LGGS Capital Grants Committee.

Zone Comment

The Zone supports the WALGA recommendation

5.3 Draft Active Travel to School Roadmap

That WALGA:

1. Endorses the Draft Active Travel to School Roadmap, subject to amending Urban Environment Initiative No 1 to "*Consult local governments to identify sub-regional school transport challenges and amend existing planning guidelines and develop new guidelines where gaps exist*"; and
2. Works with the Department of Transport to finalise the Roadmap and encourage Local Government participation in the initiatives identified where these offer solutions to the local issues encountered in each area.

Zone Comment

The Zone supports the WALGA recommendation

Matters for Noting

- 6.1 Draft National Plan to End Violence Against Women and Children (05-086-03-0004 VB)
- 6.2 Feedback on Community Disaster Resilience Strategy Discussion Paper (05-024-02-0067 VJ)
- 6.3 2021 CoastWA Local Government Survey (06-085-01-0002 LS)
- 6.4 Update on draft WA Public Libraries Strategy 2022-2026
- 6.5 Local Emergency Management Arrangements (LEMA) Review Project (05-024-03-0040 SR)
- 6.6 Comment on Draft Health Promotion Strategic Framework 2022-2026 (05-031-03-0005 BW)
- 6.7 Wooroloo Bushfire Independent Review Final Report (05-024-03-0011 CM)
- 6.8 2022-23 Federal Budget Update (05-088-03-0002 DT)
- 6.9 Local Government Emergency Management Survey Results (05-024-03-0042 CM)

RESOLVED

Moved: Shire of Tammin
Seconded: Shire of Dowerin

That the Great Eastern Country Zone

1. **Supports Matters for Decision, item 5.1 to 5.3 as listed above in the May 2022 State Council Agenda, and**
2. **Notes all Matters for Noting and Organisational Reports as listed in the May 2022 State Council Agenda.**

CARRIED

10.4 WALGA President's Report

The WALGA President's Report was circulated to the Zone.

RESOLVED

Moved: Shire of Bruce Rock

Seconded: Shire of Koorda

That the Great Eastern Country Zone notes the WALGA President's Report.

CARRIED

11. EMERGING ISSUES

NIL

12. URGENT BUSINESS

NIL

13. DATE, TIME, AND PLACE OF NEXT MEETINGS

The next Executive Committee meeting will be held on Thursday, 16 June 2022 via Teleconference.

The next Great Eastern Country Zone meeting will be held on Monday, 27 June 2022, commencing at 9.30am. This meeting will be hosted by the Shire of Merredin.

14. CLOSURE

There being no further business the Chair declared the meeting closed at 11:36 am.



Wheatbelt Region

Gross Regional Product

Agriculture	33%
Mining	21%

Employment

Agriculture	30% of jobs
-------------	-------------



Secondary Freight Routes



Planning started in 2014

Completed a Stage 1 project submission to Infrastructure Australia. Funded by RDA Wheatbelt.


Sought significant funding to do the work for subsequent stages of the Infrastructure Australia process.

Early 2019 election commitment of \$70 m Federal funding - \$87.5m in total funding – commencing pilot projects in 2019/20. **Roads of Strategic Importance Initiative** (Deputy Prime Minister, Michael MacCormack)

Additional \$80 m Federal Funding in September 2020 – total funding of \$187.5 m

Secondary Freight Routes

Wheatbelt Secondary Freight Network



Project Description

The Wheatbelt Secondary Freight Network comprises some 4,400 kilometres of local government managed roads that connect with state and national highways to provide access for heavy vehicles into the region. These roads are essential for supporting the freight supply chains including grain and mining related freight. They also support tourism in the region.

These roads form part of a whole of network approach in improving freight productivity in the region and enabling the agricultural commodities to access domestic markets and international markets via the ports.

Upgrades will be prioritised based on linkages to state and national roads and highways and the rail network. Consideration will also be given to links to six ports and two livestock centres, as well as regional and inter-grain receival sites, accessed by the producers of the Wheatbelt region.

The project will undertake upgrade works within the Wheatbelt Secondary Freight Network. The works include the construction of overtaking lanes, road and bridge upgrades, shoulder sealing and road train assembly centres.

Benefits

The project will:

- improve road safety
- improve freight efficiency, connectivity and travel time
- ensure consistent restricted access vehicle (RAV) usage across the network, which will provide improved access for agricultural and mining regions to transport hubs

Funding

The Australian Government has committed \$150 million towards the project.

Timetable

The project has commenced construction, with the project expected to be completed by the end of 2026.

Project Details:

- Project Name:** Roads of Strategic Importance
- Location:** Wheatbelt region
- Project Type:** Road
- Project Start:** Early 2019 - Late 2020
- Project Budget:** \$187.5 million
- Project Status:** Ongoing
- Region:** WA

Early 2019 election commitment of \$70 m Federal funding - \$87.5m in total funding – commencing pilot projects in 2019/20. **Roads of Strategic Importance Initiative** (Deputy Prime Minister, Michael MacCormack)
 Additional \$80 m Federal Funding in September 2020 – total funding of \$187.5 m

Freight Strategy



 Department of Transport
Main Roads Western Australia
Public Transport Authority
GOVERNMENT OF WESTERN AUSTRALIA Department of Primary Industries and Regional Development

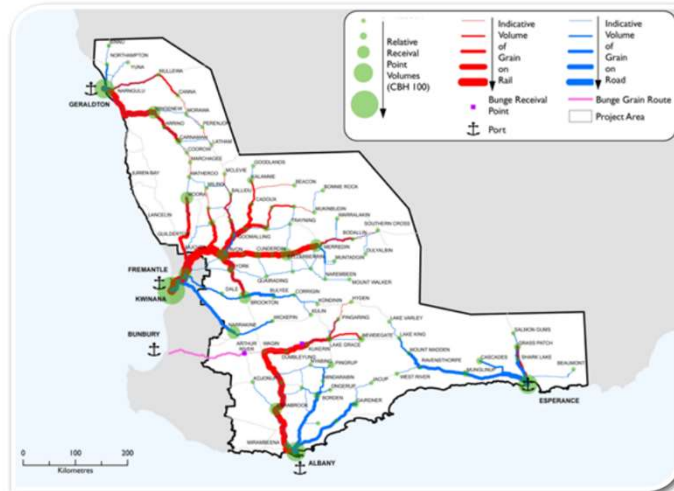


Worked on during 2019 and finalised in June 2020

Freight Strategy



PROJECT AREA - GRAIN TRANSPORT ROUTES



Worked on during 2019 and finalised in June 2020



Agricultural Supply Chain Improvement



Western Australia agricultural supply chain improvements



LOCATION
Western Australia

GEOGRAPHY
Small towns, rural communities and remote areas

CATEGORY
Regional Connectivity

PROBLEM
Near term (0-5 years)

PROONENT
WA Government

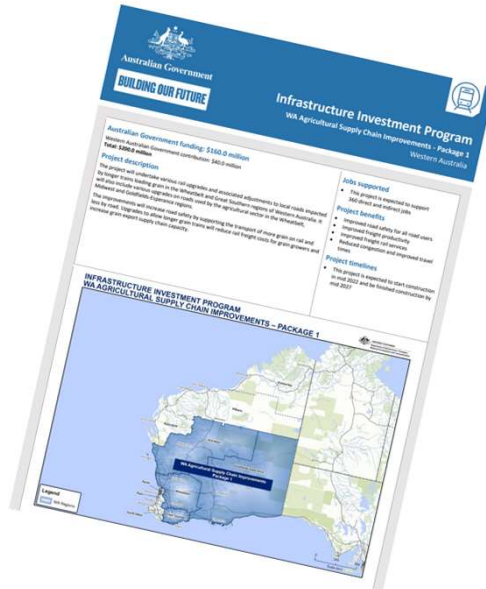
DATE ADDED
26 February 2020



Dept of Transport translated the projects identified in the strategy into an Infrastructure Australia Stage 1 Submission.

The Wheatbelt Secondary Freight Network Steering Committee supported a request from the State Government that the existing Wheatbelt Secondary Freight Network proposal that had been accepted by IA be rolled into this project.


Agricultural Supply Chain Improvement Program Package 1




2021-22 Federal Budget \$160m

2021-22 State Budget \$40m (4 rail sidings were announced as part of this – Moora, Brookton, Cranbrook and Broomehill requiring \$22m grant funding)

Roads of Strategic Importance

 Regional Development Australia - Midwest Gascoyne
6 April at 17:08 · 🌐

The [Australian Government](#) Federal Budget first round funding of \$22.4 million for the Mid West Secondary Grain Freight Routes Project has been welcomed by the project working group. Starting this year, the funding will upgrade secondary grain freight routes on local roads across a number of Mid West Shires to improve road safety, maintenance, freight efficiencies and connectivity. The application for funding, for a total of \$77.1 million over a ten year period prioritised roads based on linkages to state and national roads with consideration being given to the State's ports, livestock centres and grain receival centres. The working group is made up of the ten local government members of the Northern Country Zone of WALGA, along with representatives from [Main Roads Western Australia](#), Coastal and North Midlands Regional Roads Groups, [Regional Development Australia - Midwest Gascoyne](#) and the Mid West Development Commission. #Coorow #Carnamah #Morawa #Perenjori #ThreeSprings #Mingenew #Irwin #ChapmanValley #Northampton #GreaterGeraldton <https://lnkd.in/g/XFK6kKw>

An aerial photograph showing a coastal area with a mix of residential houses, commercial buildings, and industrial structures. A large body of water is visible on the left side of the image.

Mid West and Great Southern Secondary Freight Network

Attachment 2

Click [here](#) to view this email in your browser.



STATE GOVERNMENT REGIONAL ROADWORKS SIGNAGE REVIEW

As you may be aware, last year the State Government coordinated a review of regional roadworks signage to help improve road user safety through regional roadwork sites.

The [Regional Roadworks Signage Review](#) was undertaken by an independent industry-based stakeholder Reference Group. It considered what and how temporary traffic signage at roadwork sites is installed, secured, and managed in regional areas.

Feedback was sought through community meetings and the [MySay Transport Online Engagement Portal](#).

The [Regional Roadworks Signage Review Report](#), released on 7 September 2021, listed 13 recommendations which are addressed by 21 actions - seven immediate and 14 short, medium or long term.

PROGRESS ON IMMEDIATE ACTIONS

On 22 March 2022, the [Minister for Transport announced](#) that all seven of the immediate actions listed in the Report have been completed.

Action Six is the development and implementation a community education program to inform road users and workers about how, where, and when to submit feedback about traffic management, road and sign conditions.

'Be our eyes on the road' is Main Roads' new campaign designed to educate road users on how they can report fallen, damaged, or missing road signs, faulty traffic lights and road surface issues, 24 hours a day, 7 days a week.

WHAT'S NEXT?

We understand that this campaign may lead to an increase in the reporting of road issues under local government responsibility.

Leading up to this campaign we have been actively training our Customer Information Centre staff to ensure they are familiar with the correct processes for reporting faults, and to ensure the correct responsibility (either Main Roads or Local Government) is assigned. These processes include awareness to:

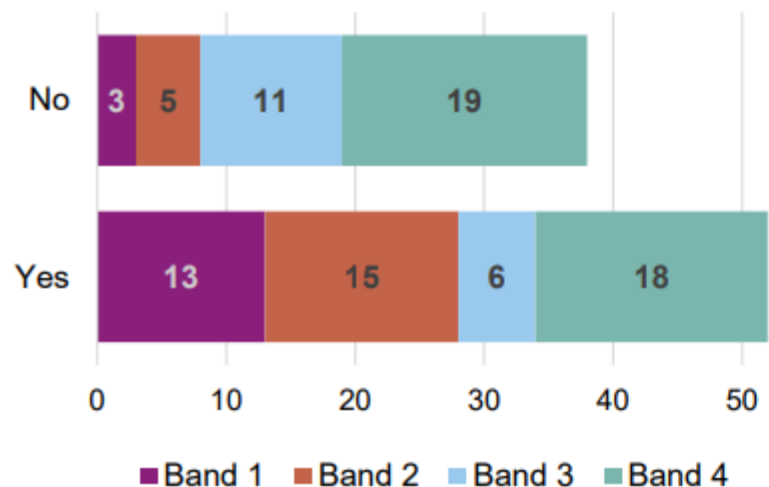
- gather sufficient location details so that further investigation can be undertaken
- gather information on the severity and safety implications of the report so that priority action can be taken when required; and
- ensure reports related to Local Government roads are as detailed as possible and passed on to the relevant local government, along with customer contact details, for action.

There is no change to the current process where the generated fault report is directed to the relevant local government by email and the customer is provided with the fault reference number and local government details. Main Roads does not need to be advised once the fault is closed out.



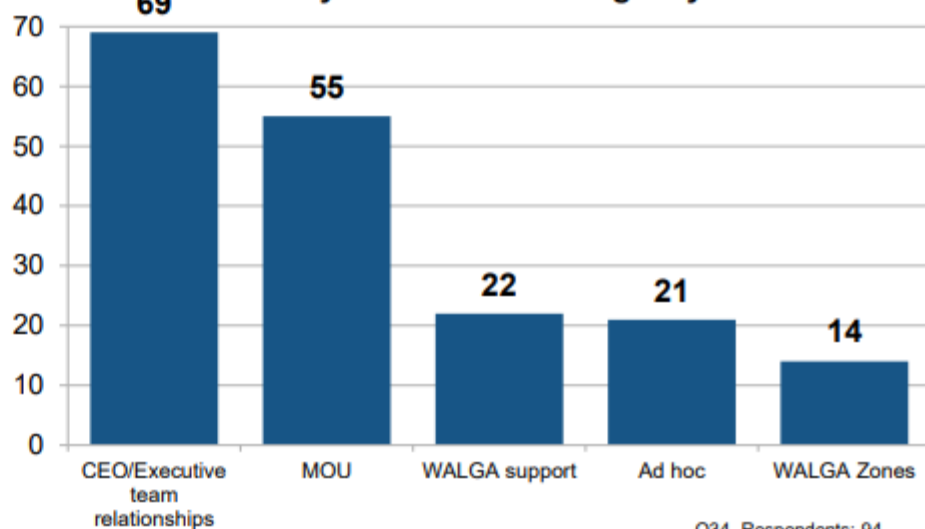
Resource Sharing during Emergencies

MOU Agreements between LGs



Q33 Respondents: 92

What method for resource sharing would best suit your LG in an emergency?



Q34 Respondents: 94

**Minutes of the
WHEATBELT NORTH REGIONAL ROAD GROUP
KELLERBERRIN SUB-GROUP
Meeting held on 21st April 2022, hosted via Zoom**

OPENING

The Chairman welcomed everyone and declared the meeting open at 10.05 am

Attendance:**Delegates**

Cr Rod Forsyth	Delegate (Chairman)	Shire of Kellerberrin
Cr Adam Metcalf	Delegate	Shire of Dowerin
Cr Barry Leslie	Delegate	Shire of Tammin
Cr Romolo Patroni	Delegate	Shire of Merredin
Cr Bernie Daly	Delegate	Shire of Cunderdin

Officers & Observers

Mr Raymond Griffiths	Chief Executive Officer	Shire of Kellerberrin
Mr Joanne Soderland	Chief Executive Officer	Shire of Tammin
Mr Stuart Hobley	Chief Executive Officer	Shire of Cunderdin
Mr Fabian Houbrechts	Works Manager	Shire of Tammin
Mr Lindon Mellor	Acting Executive Manager of Corporate Services	Shire of Merredin
Mr Lisa Clack	Chief Executive Officer	Shire of Merredin
Mr Daniel Hay-Hendry	Acting Executive Manager of Engineering Services	Shire of Merredin
Cr Darrel Hudson	Councillor	Shire of Dowerin

Apologies:

Mr Mick Jones	Manager Works and Services	Shire of Kellerberrin
Mr Lenin Pervan	Deputy Chief Executive Officer	Shire of Kellerberrin
Cr Norm Jenzen	Delegate	Shire of Cunderdin
Mr Doug Davey	Manager of Works and Assets	Shire of Dowerin
Ms Allison Hunt	WBN RRG Secretary	MRDWA
Mr Craig Robertson	Manager of Works & Services	Shire of Cunderdin

Confirmation of Previous Minutes – 12th July 2021

Moved: Cr Patroni **Second** Cr. Metcalf

That the minutes of the Kellerberrin Sub Regional Road Group meeting held on 12th July 2021 be received as a true and correct record.

Carried 5/0

BUSINESS ARISING

Nil

AGENDA ITEMS

1. 2021/2022 – Regional Road Group Updates

Moved: Cr. Metcalf **Second** Cr. Leslie

That the Kellerberrin Sub-Group receive, the following updates regarding 21/22 RRG works;

- a. *Shire of Cunderdin –*
 - i. *Finished both projects and waiting on final invoice to claim funds from Main Roads.*
- b. *Shire of Dowerin –*
 - i. *Koombekine North (2021/21) – fully claimed*
 - ii. *Dowerin-Meckering (2021/22) SLK11.36 to SLK13.44 – first 2 40% claimed, will submit last 20% next week (project completed)*
 - iii. *Dowerin-Meckering (2021/22) SLK13.82 to SLK16.13 – first 2 40% claimed, will submit last 20% next week (project completed)*
- c. *Shire of Kellerberrin –*
 - i. *Baandee Nth Road complete and all funds claimed and received.*
- d. *Shire of Merredin –*
 - i. *Burracoppin South Rd 100% complete. However, project budget exceeded by \$35,000. The 80% progress claim completed, the annual final claim for project is yet to be completed and submitted.*
 - ii. *Golldfields Rd works have not commenced. The 40% claim is yet to be made, however will be completed to cover development and design costs. It is the Shire's intent to carry forward the remaining funds for next financial year.*
 - iii. *Bulls Head Rd, has not yet commenced. The 40% claim is yet to be made, but will be shortly. It is intended that all allocated funds shall be expended this financial year dependent on materials and contractor availability.*
- e. *Shire of Tammin –*
 - i. *Tammin/Wyalkatchem has claimed 80% and ready to claim balance of 20%*
 - ii. *Tammin Southern Link - First claim submitted rest of the project is to be deferred to next financial year. Earthworks anticipated starting in July–August 2022, completion in January 2023*

Carried 5/0

2. Wheatbelt Secondary Freight Network

Moved: Cr. Patroni **Second** Cr. Metcalf

That the Kellerberrin Sub-Group Endorse the following appointments to the Wheatbelt Secondary Freight Network made by flying email:

1. *Craig Robertson – Technical Committee*
2. *Cr Darrel Hudson – Governance.*

Carried 5/0

3. Shire of Kellerberrin – Endorsement of project change 2022/23

Moved: Cr. Metcalf **Second** Cr. Leslie

That the Kellerberrin Sub-Group endorses the Shire of Kellerberrin’s request to change their 2022/23 approved program from Doodlakine-Kununoppin Road to Doodlakine South Road as per flying email decision.

Carried 5/0

4. 2023/2024 Program Requests

Members were reminded to have their 2023/24 programs ready for the August/September meeting.

OTHER ITEMS

- The Shire of Kellerberrin’s term for Chair and Secretary is up coming the next financial year.
- Discussion about Road Safety Audit Policy and whether Councils have implemented the Policy. The introduction of this policy could have ramifications for cost escalation to the project prior to the project having approval by the Sub-group much like the clearing permits.

Next Meeting

TBA

Closure

There being no further business, the Chairman thanked those present for their attendance and closed the meeting at 10.27 am

SHIRE OF DOWERIN

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

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

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Proposed Budget Amendments are presented to Council for consideration in a Budget Review report elsewhere in this months agenda. These anticipated changes are included in this report as Current budget .

Funding surplus / (deficit) Components

Funding surplus / (deficit)

	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$2.06 M	\$1.28 M	\$1.28 M	\$0.00 M
Closing	\$0.00 M	\$0.55 M	\$0.99 M	\$0.44 M

Refer to Statement of Financial Activity

Cash and cash equivalents

	\$2.88 M	% of total
Unrestricted Cash	\$0.49 M	17.1%
Restricted Cash	\$2.38 M	82.9%

Refer to Note 2 - Cash and Financial Assets

Payables

	\$0.08 M	% Outstanding
Trade Payables	\$0.03 M	
Over 30 Days		15.1%
Over 90 Days		0%

Refer to Note 5 - Payables

Receivables

	\$0.42 M	% Collected
Rates Receivable	\$0.19 M	88.1%
Trade Receivable	\$0.42 M	
Over 30 Days		60.0%
Over 90 Days		60%

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)	(\$0.30 M)	(\$0.04 M)	\$0.26 M

Refer to Statement of Financial Activity

Rates Revenue

YTD Actual	\$1.45 M	% Variance
YTD Budget	\$1.45 M	0.0%

Refer to Note 6 - Rate Revenue

Operating Grants and Contributions

YTD Actual	\$4.03 M	% Variance
YTD Budget	\$4.13 M	(2.6%)

Refer to Note 12 - Operating Grants and Contributions

Fees and Charges

YTD Actual	\$0.38 M	% Variance
YTD Budget	\$0.37 M	1.6%

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)	(\$0.33 M)	(\$0.15 M)	\$0.18 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	\$1.15 M	% Spent
Adopted Budget	\$3.01 M	(61.7%)

Refer to Note 8 - Capital Acquisition

Non-Operating Grants

YTD Actual	\$0.94 M	% Received
Adopted Budget	\$1.82 M	(48.0%)

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	(\$0.10 M)	(\$0.10 M)	\$0.00 M

Refer to Statement of Financial Activity

Borrowings

Principal repayments	\$0.10 M
Interest expense	\$0.02 M
Principal due	\$1.35 M

Refer to Note 9 - Borrowings

Reserves

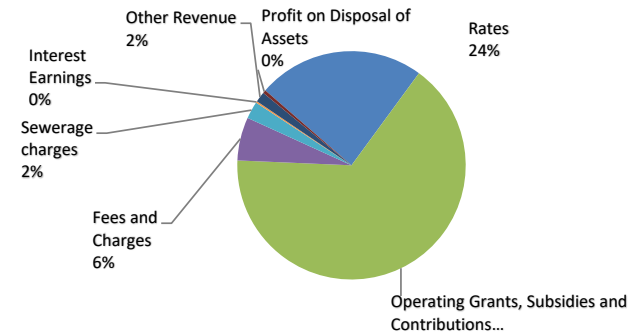
Reserves balance	\$2.28 M
Interest earned	\$0.00 M

Refer to Note 10 - Cash Reserves

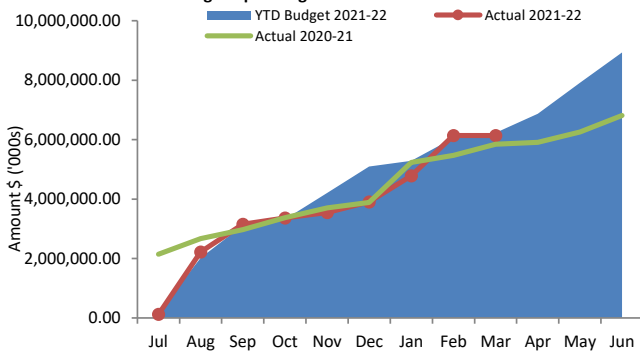
This information is to be read in conjunction with the accompanying Financial Statements and notes.

OPERATING ACTIVITIES

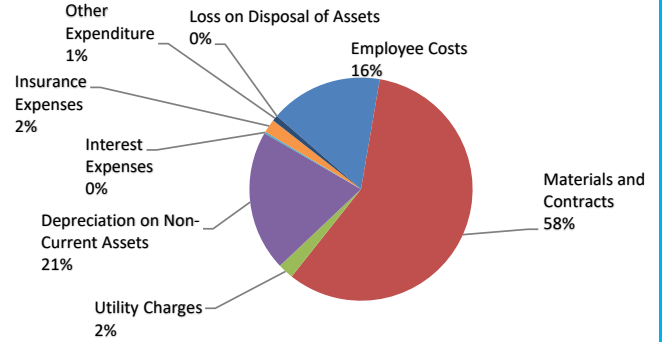
OPERATING REVENUE



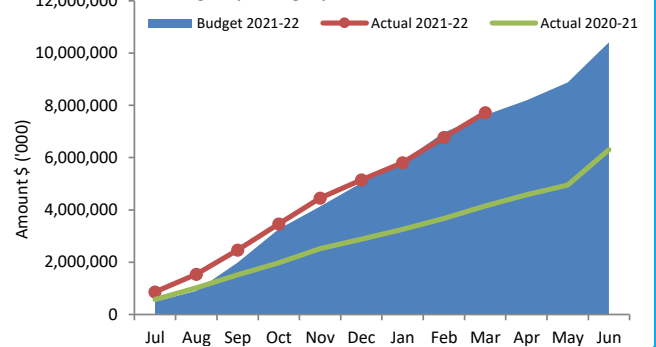
Budget Operating Revenues -v- Actual



OPERATING EXPENSES

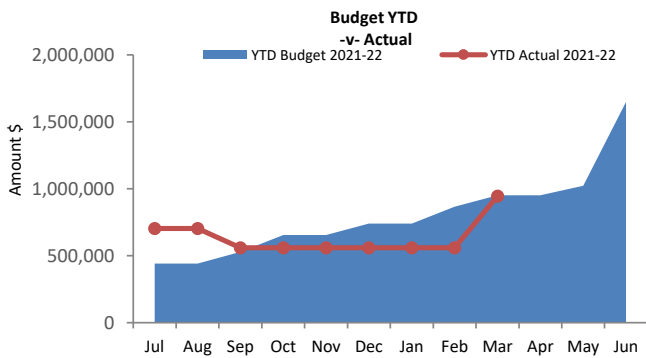


Budget Operating Expenses -v- YTD Actual

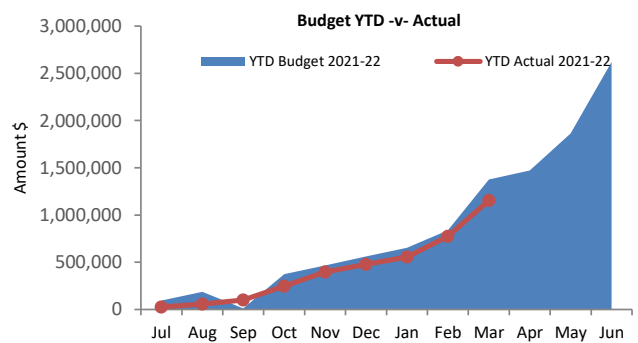


INVESTING ACTIVITIES

Non-operating grants, subsidies and contributions



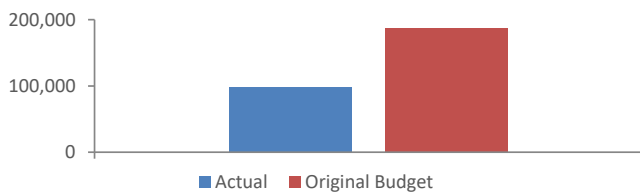
Payments for property, plant and equipment and infrastructure



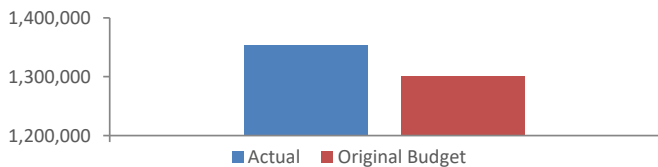
FINANCING ACTIVITIES

BORROWINGS

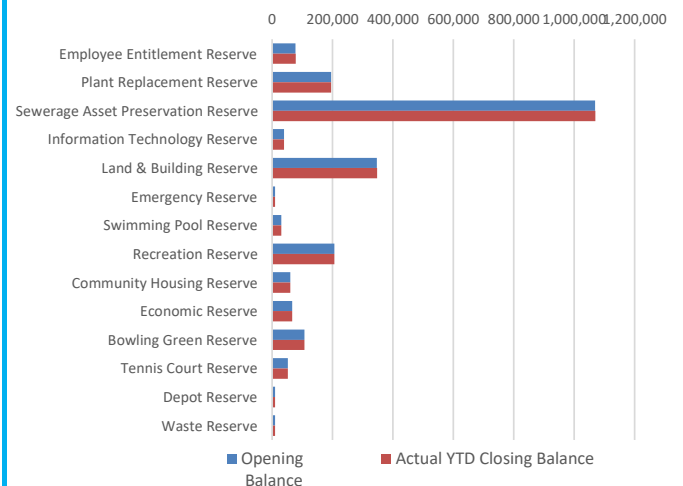
Principal Repayments



Principal Outstanding



RESERVES



**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 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	1,275,414	1,275,414	1,275,414	0	0.00%	
Revenue from operating activities								
Governance		8,000	4,425	315	427	112	35.56%	
General purpose funding		2,404,226	2,533,889	2,046,627	2,056,035	9,408	0.46%	
Law, order and public safety		40,700	40,840	31,612	23,563	(8,049)	(25.46%)	
Health		1,600	4,000	2,997	3,594	597	19.92%	
Education and welfare		546,658	540,158	405,109	365,532	(39,577)	(9.77%)	
Housing		150,000	150,000	112,491	107,628	(4,863)	(4.32%)	
Community amenities		287,152	263,426	257,427	259,568	2,141	0.83%	
Recreation and culture		50,950	48,382	28,419	25,128	(3,291)	(11.58%)	
Transport		4,600,773	5,048,416	3,111,378	3,038,318	(73,060)	(2.35%)	
Economic services		182,300	187,313	142,060	159,514	17,454	12.29%	😊
Other property and services		54,832	111,058	90,118	94,723	4,605	5.11%	
		8,327,191	8,931,909	6,228,553	6,134,030	(94,523)		
Expenditure from operating activities								
Governance		(436,496)	(442,375)	(306,303)	(285,618)	20,685	6.75%	
General purpose funding		(221,485)	(227,568)	(137,417)	(146,689)	(9,272)	(6.75%)	
Law, order and public safety		(131,300)	(141,806)	(108,566)	(109,743)	(1,177)	(1.08%)	
Health		(49,572)	(49,975)	(18,702)	(16,793)	1,909	10.21%	
Education and welfare		(602,795)	(594,782)	(394,720)	(323,592)	71,128	18.02%	😊
Housing		(265,816)	(268,926)	(200,105)	(195,099)	5,006	2.50%	
Community amenities		(471,723)	(437,502)	(323,274)	(292,218)	31,056	9.61%	
Recreation and culture		(948,054)	(986,646)	(754,634)	(738,396)	16,238	2.15%	
Transport		(7,312,861)	(6,561,504)	(4,878,478)	(4,854,360)	24,118	0.49%	
Economic services		(514,251)	(559,388)	(409,306)	(374,138)	35,168	8.59%	
Other property and services		(8,268)	(144,325)	(97,359)	(384,493)	(287,134)	(294.92%)	😞
		(10,962,621)	(10,414,797)	(7,628,864)	(7,721,139)	(92,275)		
Non-cash amounts excluded from operating activities	1(a)	1,544,497	1,502,674	1,104,569	1,548,939	444,370	40.23%	😞
Amount attributable to operating activities		(1,090,933)	19,786	(295,742)	(38,170)	257,572		
Investing Activities								
Non-operating grants, subsidies and contributions	13	1,815,757	1,648,724	952,196	944,839	(7,357)	(0.77%)	
Proceeds from disposal of assets	7	161,000	60,909	60,909	60,909	0	0.00%	
Payments for property, plant and equipment and infrastructure	8	(3,008,912)	(2,619,996)	(1,340,039)	(1,153,084)	186,955	13.95%	😊
Amount attributable to investing activities		(1,032,155)	(910,363)	(326,933)	(147,336)	179,597		
Financing Activities								
Transfer from reserves	10	459,521	266,000	0	0	0	0.00%	
Repayment of debentures	9	(187,187)	(187,187)	(98,255)	(98,255)	0	0.00%	
Transfer to reserves	10	(212,962)	(463,649)	(2,858)	(2,858)	0	0.00%	
Amount attributable to financing activities		59,372	(384,836)	(101,113)	(101,113)	0		
Closing funding surplus / (deficit)	1(c)	0	0	551,626	988,796	437,170		

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 MARCH 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 MARCH 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	1,275,414	1,275,414	1,275,414	0	0.00%	
Revenue from operating activities								
Rates	6	1,447,970	1,452,150	1,452,150	1,452,241	91	0.01%	
Operating grants, subsidies and contributions	12	6,078,134	6,711,800	4,133,335	4,025,115	(108,220)	(2.62%)	
Fees and charges		485,700	462,721	369,971	376,008	6,037	1.63%	
Sewerage charges		167,928	149,526	149,526	149,526	0	0.00%	
Interest earnings		36,078	17,600	13,185	13,749	564	4.28%	
Other revenue		99,000	110,669	82,944	89,951	7,007	8.45%	
Profit on disposal of assets		12,381	27,442	27,442	27,442	0	0.00%	
		8,327,191	8,931,908	6,228,553	6,134,032	(94,521)		
Expenditure from operating activities								
Employee costs		(1,586,612)	(1,575,757)	(1,174,720)	(1,259,079)	(84,359)	(7.18%)	
Materials and contracts		(7,219,361)	(6,698,717)	(4,909,678)	(4,476,793)	432,885	8.82%	
Utility charges		(152,050)	(219,074)	(163,899)	(175,025)	(11,126)	(6.79%)	
Depreciation on non-current assets		(1,516,549)	(1,509,533)	(1,132,011)	(1,576,381)	(444,370)	(39.25%)	☹️
Interest expenses		(39,613)	(39,613)	(20,753)	(18,998)	1,755	8.46%	
Insurance expenses		(129,540)	(151,255)	(133,625)	(151,255)	(17,630)	(13.19%)	☹️
Other expenditure		(299,150)	(220,848)	(94,178)	(63,609)	30,569	32.46%	😊
Loss on disposal of assets		(19,746)	0	0	0	0	0.00%	
		(10,962,621)	(10,414,797)	(7,628,864)	(7,721,140)	(92,276)		
Non-cash amounts excluded from operating activities	1(a)	1,544,497	1,502,674	1,104,569	1,548,939	444,370	40.23%	☹️
Amount attributable to operating activities		(1,090,933)	19,785	(295,742)	(38,169)	257,573		
Investing activities								
Non-operating grants, subsidies and contributions	13	1,815,757	1,648,724	952,196	944,839	(7,357)	(0.77%)	
Proceeds from disposal of assets	7	161,000	60,909	60,909	60,909	0	0.00%	
Payments for property, plant and equipment and infrastructure	8	(3,008,912)	(2,619,996)	(1,340,039)	(1,153,084)	186,955	13.95%	😊
Amount attributable to investing activities		(1,032,155)	(910,363)	(326,933)	(147,336)	179,597		
Financing Activities								
Proceeds from new debentures	9	0	0	0	0	0	0.00%	
Transfer from reserves	10	459,521	266,000	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)	(98,255)	(98,255)	0	0.00%	
Transfer to reserves	10	(212,962)	(463,649)	(2,858)	(2,858)	0	0.00%	
Amount attributable to financing activities		59,372	(384,836)	(101,113)	(101,113)	0		
Closing funding surplus / (deficit)	1(c)	0	(0)	551,626	988,796	437,170		

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 MARCH 2022

NATURE OR TYPE DESCRIPTIONS

REVENUE

RATES

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

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

SERVICE CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

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

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

agreements, communication expenses, advertising expenses,

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

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

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

Statutory fees, taxes, allowance for impairment of assets, 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)	(27,442)
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	1,548,939
Total non-cash items excluded from operating activities		1,544,497	1,521,594

(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.

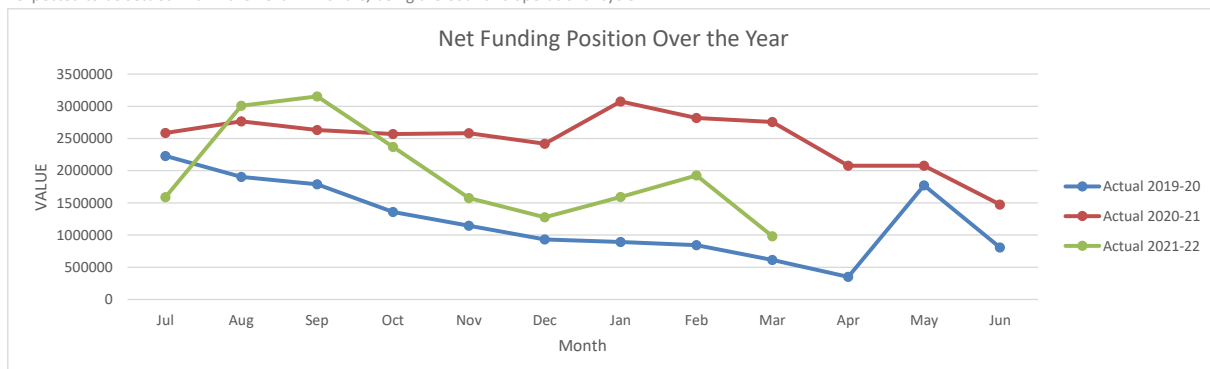
	Adopted Budget	Last Year audited Actual 30 June 2021	This Time Last Year 31 March 2021	Year to Date 31 March 2022
Adjustments to net current assets				
Less: Reserves - restricted cash	10	(2,280,140)	(2,280,140)	(2,282,998)
Add: Borrowings	9	187,187	187,197	88,942
Add: Provisions funded by Reserve		77,767	77,767	77,864
Total adjustments to net current assets		(2,015,186)	(2,015,176)	(2,116,192)

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

Current assets					
Cash and cash equivalents	2	4,229,066	4,240,538	3,723,231	2,867,399
Rates receivables	3	133,185	133,185	163,021	188,035
Receivables	3	358,730	395,906	(100,299)	420,510
Stock on Hand	4	11,455	14,605	2,938	21,776
Total Current Assets		4,732,436	4,784,234	3,788,891	3,497,720
Less: Current liabilities					
Payables	5	(184,245)	(430,589)	(56,536)	(79,297)
Borrowings	9	(187,187)	(187,197)	(72,598)	(88,942)
Contract liabilities	11	(90,000)	(704,013)	0	(52,648)
Provisions	11	(192,102)	(171,845)	(192,102)	(171,845)
Total Current Liabilities		(653,534)	(1,493,644)	(321,236)	(392,732)
Less: Total adjustments to net current assets	1(b)	(2,015,186)	(2,015,176)	(2,126,706)	(2,116,192)
Closing funding surplus / (deficit)		2,063,716	1,275,414	1,340,949	988,796

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	491,575	0	491,575	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		100,443	100,443	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		491,988	2,383,443	2,875,432				
Comprising								
Cash and cash equivalents		491,988	100,445	592,434	0			
Financial assets at amortised cost		0	2,282,998	2,282,998	0			
		491,988	2,383,443	2,875,432	0			

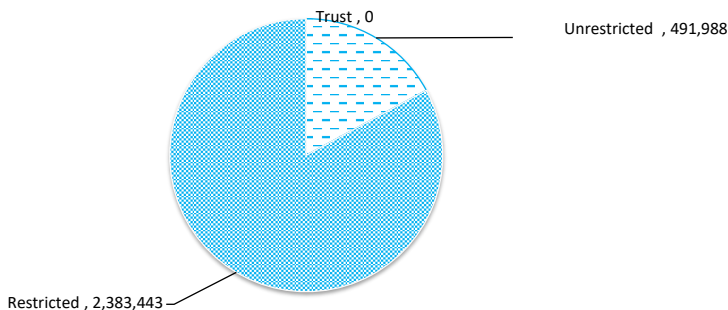
KEY INFORMATION

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 MARCH 2022**

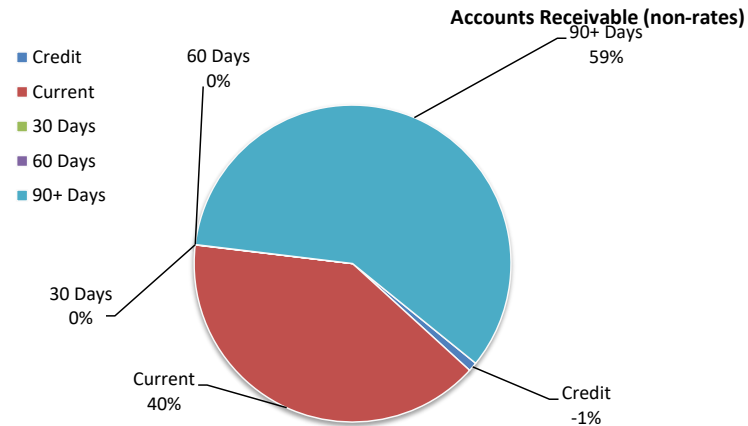
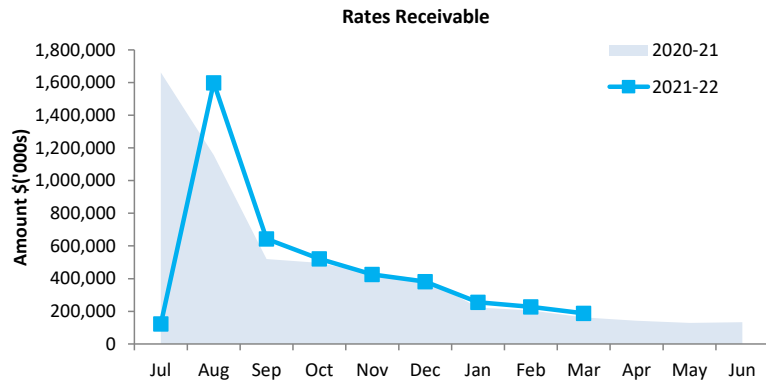
**OPERATING ACTIVITIES
NOTE 3
RECEIVABLES**

Rates receivable	30 June 2021	31 Mar 2022
	\$	\$
Opening arrears previous years	118,037	133,185
Levied - Rates revenue	1,402,771	1,452,241
Less - collections	(1,387,623)	(1,397,391)
Equals current outstanding	133,185	188,035
Net rates collectable	133,185	188,035
% Collected	91.2%	88.1%

Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(3,389)	145,303	106	12	213,442	355,474
Percentage	(1.0%)	40.9%	0%	0%	60%	
Balance per trial balance						
Sundry receivable	(3,389)	145,303	106	12	213,442	355,474
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						420,510
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 collectible.



	Opening Balance	Asset Increase/(Decrease)	Closing Balance 31 March 2022
Other current assets	1 July 2021		
	\$	\$	\$
Inventory			
Stock On Hand	14,605	7,171	21,776
Total other current assets	14,605	7,171	21,776
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.

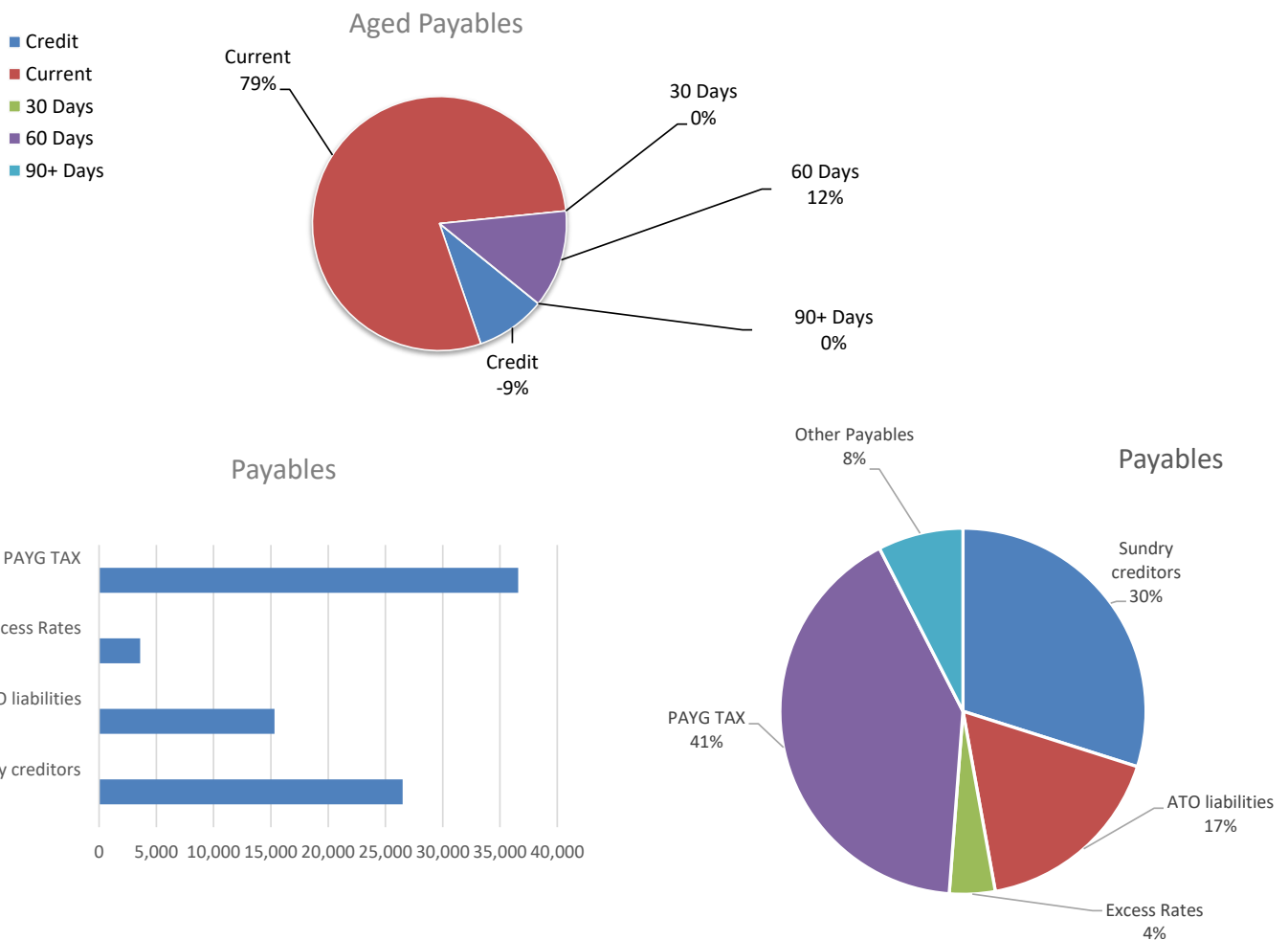
Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	(10,106)	89,403	0	14,119	0	93,416
Percentage	0%	95.7%	0%	15.1%	0%	
Balance per trial balance						
Sundry creditors	0	26,509	0	14,119	0	26,509
ATO liabilities	0	15,315	0	0	0	15,315
Excess Rates	0	3,577	0	0	0	3,577
PAYG TAX	0	36,586	0	0	0	36,586
Other Payables	0	6,683	0	0	0	6,683
* Payroll Creditors	(10,106)	0	0	0	0	(10,106)
Accrued Loan Interest	0	7,731	0	0	0	7,731
Total payables general outstanding						79,297

Amounts shown above include GST (where applicable)

* Staff are reviewing Payroll creditor balance

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.

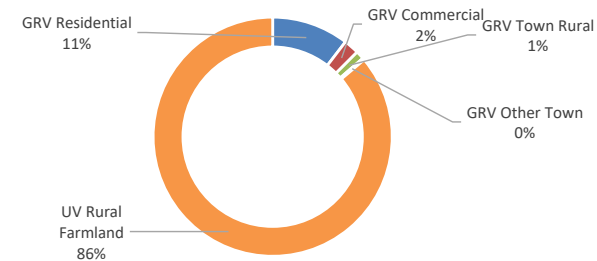
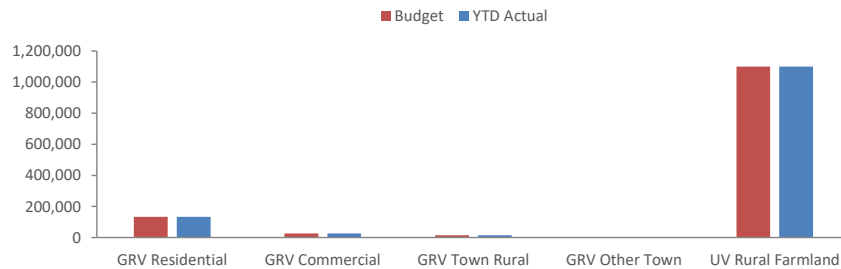


**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2022**

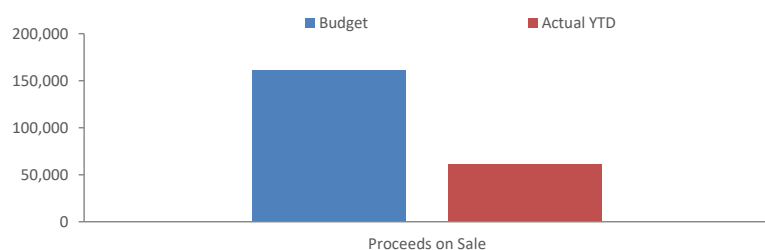
**OPERATING ACTIVITIES
NOTE 6
RATE REVENUE**

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	1,233	0	3,553
Sub-total		179	4,262,406	125,687	0	0	125,687	125,678	1,233	0	126,911
Amount from general rates							1,402,970	1,403,385	1,233	0	1,404,618
Ex-gratia rates							45,000				47,623
Total general rates							1,447,970				1,452,241

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)	33,467	60,909	27,442	0
	Passenger Vehicle; MCCS	39,668	40,000	332	0	0	0	0	0
		155,674	161,000	12,381	(7,055)	33,467	60,909	27,442	0



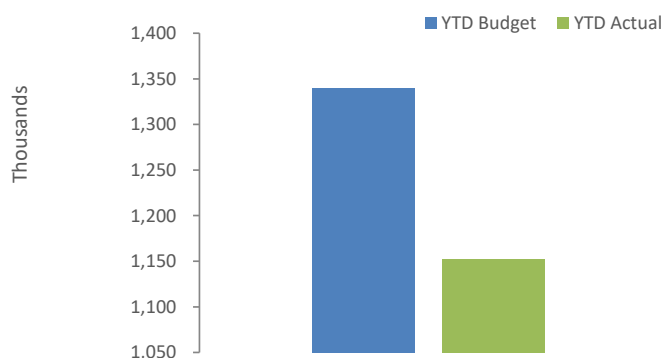
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2022**

**INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS**

Capital acquisitions	Original Budget	Current Budget	YTD Budget	YTD Actual	YTD Actual Variance
	\$		\$	\$	\$
Buildings	267,000	123,687	89,102	88,021	(1,081)
Plant and equipment	396,500	108,784	69,153	69,153	0
Infrastructure - roads	1,978,412	1,848,100	812,559	787,789	(24,770)
Infrastructure - other	367,000	539,425	369,225	208,120	(161,105)
Payments for Capital Acquisitions	3,008,912	2,619,996	1,340,039	1,153,084	(186,955)
Total Capital Acquisitions	3,008,912	2,619,996	1,340,039	1,153,084	(186,955)
Capital Acquisitions Funded By:					
	\$		\$	\$	\$
Capital grants and contributions	1,815,757	1,648,724	952,196	944,839	(7,357)
Other (disposals & C/Fwd)	161,000	161,000	60,909	60,909	0
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	350,751	326,934	147,336	(179,598)
Capital funding total	3,008,912	2,619,996	1,340,039	1,153,084	(186,955)

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	37,415	36,971	444 In progress.
OC012	Short Stay Accommodation Caravan Bay Extension	0	0	0	(31)	31 Costing to be reviewed.
BC058	Building - Building (Capital)	150,000	0	0	0	0 Project not proceeding
BC001	Administration Office - Building (Capital)	45,000	51,687	51,687	51,082	606 Project Complete - Over budget.
Total		267,000	123,687	89,102	88,021	1,081
Plant & Equipment						
PE201	Cemetery Grave Shoring Box	10,000	10,000	0	0	0 Commenced and progressing
PE109	Modifications to D004 Mitsubishi Truck	15,000	0	0	0	0 Not proceeding.
PE111	Side Tipper	103,000	0	0	0	0 Not proceeding.
PE206	Ride On Mower	5,000	10,500	0	0	0 Received Quotes
PE207	Mower Digga - Refurbishment	5,000	6,770	6,770	6,770	0 Complete.
PE208	Fuel Tank Trailer - 2,000 Litre Size	6,500	6,500	0	0	0 In progress.
PE106	Light Vehicle CEO	60,000	62,383	62,383	62,383	(0) Complete - Over budget. Trade in \$11k higher than Budget.
PE205	Light Vehicle - MCCS	52,500	0	0	0	0 Not proceeding.
PE100	Diesel Fuel Bowser - Shire Depot	10,000	12,631	0	0	0 Progressing
PE104	Utility Tipper 4x2 Construction	35,000	0	0	0	0 PO Raised - Delivery Aug 2022
PE105	Dual Cab 4x2 Team Leader	42,000	0	0	0	0 PO Raised - Delivery Aug 2022
PE204	Light Plant Vehicle - Manager Works & Assets	52,500	0	0	0	0 To be carried forward to FY23.
Total		396,500	108,784	69,153	69,153	(0)
Infrastructure - Roads						
R2R004	Hindmarsh Road (R2R)	141,724	153,803	148,833	156,712	(7,879) Project Complete.
R2R025	Dowerin-Koorda Road (R2R)	85,505	85,500	64,116	50,082	14,034 Project Complete.
R2R046	Sanders Road (R2R)	119,700	141,793	106,317	142,150	(35,833) Project Complete - Over budget.
RRG183	Dowerin-Meckering Road (RRG) SLK11.36 to SLK13.44	82,535	87,535	65,637	56,734	8,903 Project Complete - Final Invoices Pending
RRG183A	Dowerin-Meckering Road (RRG) SLK13.82 to SLK16.13	382,032	392,387	294,264	247,529	46,735 Project Complete - Final Invoices Pending
WFN182A	WSFN Dowerin-Kalannie Road SLK27.28 to SL41.70 - Preliminary Works Including Geotechnical	50,314	11,520	11,520	11,520	0 completion April 2022. No more expense for FY22 expected.
WFN182B	WSFN Dowerin-Kalannie Road SLK0.00 to SLK48.7 - Maintenance Clearing of Vegetation - \$212,150	212,150	18,829	18,829	18,828	1 completion April 2022. No more expense for FY22 expected.
WFN182C	WSFN Dowerin-Kalannie Road SLK0.00 to SLK48.7 - Preliminary Works - Clearing Permit	126,802	43,677	43,677	43,667	10 completion April 2022. No more expense for FY22 expected.
WFN182D	WSFN Dowerin-Kalannie Road SLK0.00 to SLK25.68 - Construction Works	777,650	913,056	59,366	60,568	(1,202) WSFN - Project commenced - anticipated completion April 2022.
Total		1,978,412	1,848,100	812,559	787,789	24,770
Infrastructure - Other						
OC002	Waste Facility Perimeter Fencing	0	2,226	1,647	2,226	(579) Costing to be reviewed.
OC014	Dowerin Waste Facility - CELL	10,000	12,868	9,639	1,050	8,589 PO raised and installation to be completed in April 22.
OC102	Information Bays	0	0	0	94	(94) Costing to be reviewed.
OC043	Swimming Pool - Repair Leaks - Infrastructure Other	45,000	44,000	32,985	0	32,985 Anticipated commencement April 22.
OC003	Town Oval Reticulation Upgrade (Inc Dam)	285,000	401,430	301,059	178,958	122,101 Anticipated completion May 22.
OC007	Main Street Improvements	0	0	0	155	(155) Costing to be reviewed.
OC010	Tin Dog Walk Stage 2	9,000	9,000	6,741	1,500	5,241 To be completed in Q4 2022.
OC004	Entrance/Streetscape Project - SSA & DCC	18,000	22,901	17,154	24,136	(6,982) Project Complete
OC008	Street Lighting LED Upgrade	0	25,000	0	0	0 Stewart Street Lighting Upgrade Stage 2 LCRIP Phase 3
OC015	Lighting Upgrades	0	22,000	0	0	0 Carpark and Park Lighting LCRIP Phase 3
Total		367,000	539,425	369,225	208,120	161,105
TOTALS		3,008,912	2,619,996	1,340,039	1,153,084	186,955

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

FINANCING ACTIVITIES
NOTE 9
BORROWINGS

Repayments - borrowings

Information on borrowings Particulars	Loan No.	New Loans		Principal Repayments			Principal Outstanding			Interest Repayments		
		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	10,000	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	98,255	187,187	187,187	1,354,502	1,300,570	1,300,570	15,985	37,968	38,675
Current borrowings		187,187					88,942					
Non-current borrowings		1,300,570					1,265,560					
		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 MARCH 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 (-)	Current Budget Transfers Out (-)	Actual Transfers Out (-)	Original Budget Closing Balance	Actual YTD Closing Balance
	\$	\$		\$	\$		\$	\$	\$
Employee Entitlement Reserve	77,767	20,583	20,583	97	0	0	0	98,350	77,864.00
Plant Replacement Reserve	195,176	51,206	301,893	245	(120,000)	0	0	126,382	195,421.00
Sewerage Asset Preservation Reserve	1,069,074	88,235	88,235	1,339	(47,000)	(256,000)	0	1,110,309	1,070,413.00
Information Technology Reserve	39,307	295	295	49	0	0	0	39,602	39,356.00
Land & Building Reserve	346,803	2,578	2,578	435	(150,000)	0	0	199,381	347,238.00
Emergency Reserve	10,000	0	0	13	(10,000)	(10,000)	0	0	10,013.00
Swimming Pool Reserve	30,294	10,227	10,227	38	(40,521)	0	0	0	30,332.00
Recreation Reserve	205,800	1,544	1,544	258	(92,000)	0	0	115,344	206,058.00
Community Housing Reserve	59,915	449	449	75	0	0	0	60,364	59,990.00
Economic Reserve	66,870	502	502	84	0	0	0	67,372	66,954.00
Bowling Green Reserve	107,084	10,803	10,803	134	0	0	0	117,887	107,218.00
Tennis Court Reserve	52,050	6,390	6,390	65	0	0	0	58,440	52,115.00
Depot Reserve	10,000	10,075	10,075	13	0	0	0	20,075	10,013.00
Waste Reserve	10,000	10,075	10,075	13	0	0	0	20,075	10,013.00
	2,280,140	212,962	463,649	2,858	(459,521)	(266,000)	0	2,033,581	2,282,998

KEY INFORMATION

Other current liabilities	Note	Opening Balance 1 July 2021	Liability Increase	Liability Reduction	Closing Balance 31 March 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

Operating grants, subsidies and contributions revenue

Provider	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	339,885	453,188	18,037	339,892
GEN PUR - Financial Assistance Grant - Roads	314,310	214,020	285,363	28,947	214,022
GEN PUR - Grant Funding	99,443	0	289,043	(189,600)	0
Law, order, public safety					
ESL BFB - Operating Grant	31,200	24,624	32,840	(1,640)	16,589
Education and welfare					
AGED OTHER - Grant Funding - CHSP	222,917	167,188	222,917	0	222,916
WELFARE - Grants	8,000	972	1,300	6700	0
AGED OTHER - Grant Funding - HCP	304,365	228,276	304,365	0	132,926
Recreation and culture					
OTH CUL - Grants - Other Culture	7,850	0	10,450	(2,600)	0
Transport					
ROADC - Other Grants - Flood Damage	4,428,724	2,950,000	4,881,225	(452,501)	2,873,941
ROADM - Direct Road Grant (MRWA)	143,000	143,999	143,999	(999)	143,999
ROADC - Other Grants - Roads/Streets	0	4,329	5,774	(5,774)	5,745
Economic services					
TOUR - Grants	2,500	0	0	2,500	0
Other property and services					
UNCLASS - Unclassified Income - GST Inclusive	0	117	160	(160)	161
ADMIN - Reimbursements	0	1,053	1,412	(1,412)	1,412
PWO - Other Reimbursements	0	1,584	2,113	(2,113)	2,114
POC - Reimbursements	0	702	931	(931)	932
SAL - Reimbursement - Parental Leave	0	18,747	25,000	(25,000)	24,160
	6,033,534	4,095,541	6,660,144	(626,610)	3,978,872
Operating contributions and reimbursements					
Governance					
MEMBERS - Contributions & Donations	4,000	0	4,000	0	0
MEMBERS - Reimbursements	4,000	315	425	3,575	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	369	500	0	136
WELFARE - Contributions & Donations	1,000	0	0	1,000	0
Housing					
OTH HOUSE - Rental Reimbursements	5,000	17,244	23,000	(18,000)	24,397
Community amenities					
ENVIRON - Reimbursements	0	1,044	1,400	(1,400)	1,364
Recreation and culture					
REC - Contributions & Donations	8,000	3,384	4,518	3,482	3,228
REC - Reimbursements - Other Recreation	6,000	4,000	6,000	0	(860)
HERITAGE - Contributions & Donations	1,000	0	0	1,000	0
OTH CUL - Contributions & Donations - Other Culture	5,600	1,125	1,500	4,100	209
Transport					
ROADM - Street Lighting Subsidy	3,000	0	0	3,000	0
Economic services					
TOUR - Contributions & Donations	2,500	0	0	2,500	0
TOUR - Reimbursements	0	6,313	6,313	(6,313)	6,141
Other property and services					
POC - Fuel Tax Credits Grant Scheme	0	0	0	0	7,201
	44,600	37,794	51,656	(7,056)	46,243
TOTALS	6,078,134	4,133,335	6,711,800	(633,666)	4,025,115

		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	250,000	247,768
R2R	Roadc - Roads To Recovery Grant	346,928	346,928	260,196	261,424
WSFN	Roadc - Other Grants - Roads/Streets	1,089,118	922,085	442,000	435,647
TOTALS		1,815,757	1,648,724	952,196	944,839

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

**NOTE 14
BUDGET AMENDMENTS**

Proposed Budget Amendments are presented to Council for consideration in a Budget Review report elsewhere in this months agenda. These anticipated changes are included in this report as Current budget .

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 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	112	35.56%		Within Variance
General purpose funding	9,408	0.46%		Within Variance
Law, order and public safety	(8,049)	(25.46%)		Within Variance
Health	597	19.92%		Within Variance
Education and welfare	(39,577)	(9.77%)		Within Variance
Housing	(4,863)	(4.32%)		Within Variance
Community amenities	2,141	0.83%		Within Variance
Recreation and culture	(3,291)	(11.58%)		Within Variance
Transport	(73,060)	(2.35%)		Within Variance
Economic services	17,454	12.29%	😊	Timing Caravan/STA revenue \$15k higher than YTD budget.
Other property and services	4,605	5.11%		Within Variance
Expenditure from operating activities				
Governance	20,685	6.75%		Within Variance
General purpose funding	(9,272)	(6.75%)		Within Variance
Law, order and public safety	(1,177)	(1.08%)		Within Variance
Health	1,909	10.21%		Within Variance
Education and welfare	71,128	18.02%	😊	Timing Aged Care expenses are \$56k lower than YTD budget, Welfare programs are \$16k lower than YTD budget. Staff will review these program costs and associated funding.
Housing	5,006	2.50%		Within Variance
Community amenities	31,056	9.61%		Within Variance
Recreation and culture	16,238	2.15%		Within Variance
Transport	24,118	0.49%		Within Variance
Economic services	35,168	8.59%		Within Variance
Other property and services	(287,134)	(294.92%)	😞	Timing Public Works & Plant Overheads under recovered to YTD budget by \$237k, Admin Overheads under-recovered \$52k to YTD budget. As recovery budgets in these areas are evenly spread over 12 months, it is anticipated that these are timing variances. Staff will re-assess these costs and recoveries prior to year end.
Investing activities				
Proceeds from non-operating grants, subsidies and contributions	(7,357)	(0.77%)		Within Variance
Proceeds from disposal of assets	0	0.00%		Within Variance
Payments for property, plant and equipment and infrastructure	186,955	13.95%	😊	Timing Capital projects & purchases still to occur. Refer to Note 8 for variance explanation.
Financing activities				
Proceeds from new debentures	0	0.00%		Within Variance
Transfer from reserves	0	0.00%		Within Variance
Repayment of debentures	0	0.00%		Within Variance
Transfer to reserves	0	0.00%		Within Variance
Brought Forward Surplus				
Opening funding surplus / (deficit)	0	0.00%		Within Variance
Non-cash amounts excluded from operating activities	444,370	40.23%	😞	Timing Depreciation budgets and actuals require an in-depth review to assess expenses in line with revaluations. This will be done prior to year end. As this is a non-cash item it does not impact the bottom line.

SHIRE OF DOWERIN
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
FOR THE PERIOD ENDED 30 APRIL 2022

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

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* Indicates report is required by Legislation.

Funding surplus / (deficit) Components

Funding surplus / (deficit)

	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$2.06 M	\$1.28 M	\$1.28 M	\$0.00 M
Closing	\$0.00 M	(\$0.19 M)	\$1.02 M	\$1.22 M

Refer to Statement of Financial Activity

Cash and cash equivalents

	\$3.46 M	% of total
Unrestricted Cash	\$1.08 M	31.2%
Restricted Cash	\$2.38 M	68.8%

Refer to Note 2 - Cash and Financial Assets

Payables

	\$0.66 M	% Outstanding
Trade Payables	\$0.63 M	
Over 30 Days		3.6%
Over 90 Days		1.7%

Refer to Note 5 - Payables

Receivables

	\$0.44 M	% Collected
Rates Receivable	\$0.18 M	88.8%
Trade Receivable	\$0.44 M	
Over 30 Days		72.9%
Over 90 Days		72.9%

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)	(\$0.03 M)	\$1.34 M	\$1.37 M

Refer to Statement of Financial Activity

Rates Revenue

YTD Actual	\$1.45 M	% Variance
YTD Budget	\$1.45 M	0.0%

Refer to Note 6 - Rate Revenue

Operating Grants and Contributions

YTD Actual	\$6.10 M	% Variance
YTD Budget	\$4.74 M	28.7%

Refer to Note 12 - Operating Grants and Contributions

Fees and Charges

YTD Actual	\$0.42 M	% Variance
YTD Budget	\$0.42 M	0.1%

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)	(\$1.31 M)	(\$1.46 M)	(\$0.15 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	\$2.47 M	% Spent
Adopted Budget	\$3.01 M	(18.0%)

Refer to Note 8 - Capital Acquisition

Non-Operating Grants

YTD Actual	\$0.94 M	% Received
Adopted Budget	\$1.82 M	(48.0%)

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	(\$0.12 M)	(\$0.12 M)	\$0.00 M

Refer to Statement of Financial Activity

Borrowings

Principal repayments	\$0.12 M
Interest expense	\$0.02 M
Principal due	\$1.33 M

Refer to Note 9 - Borrowings

Reserves

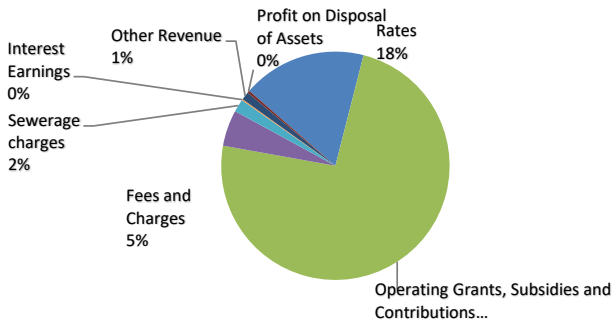
Reserves balance	\$2.28 M
Interest earned	\$0.00 M

Refer to Note 10 - Cash Reserves

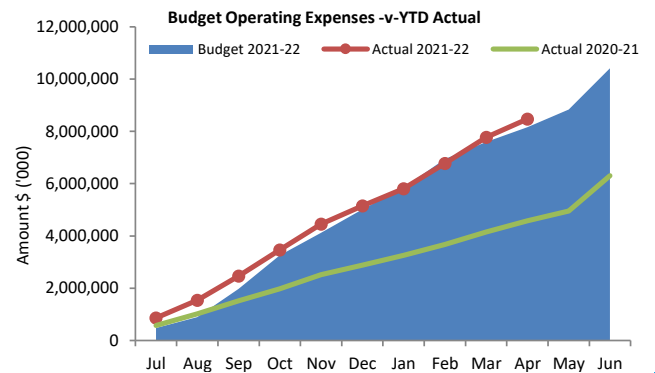
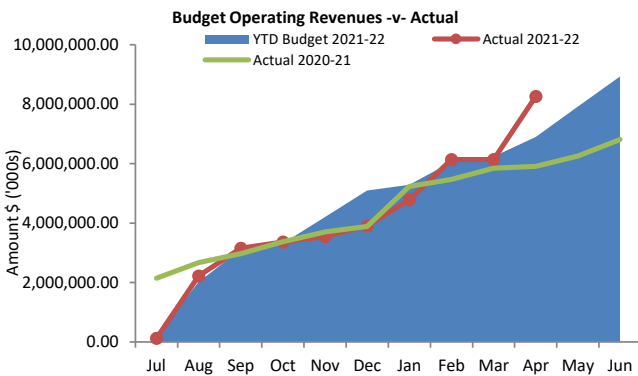
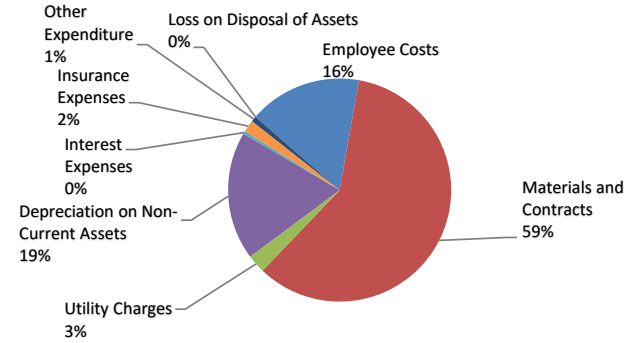
This information is to be read in conjunction with the accompanying Financial Statements and notes.

OPERATING ACTIVITIES

OPERATING REVENUE

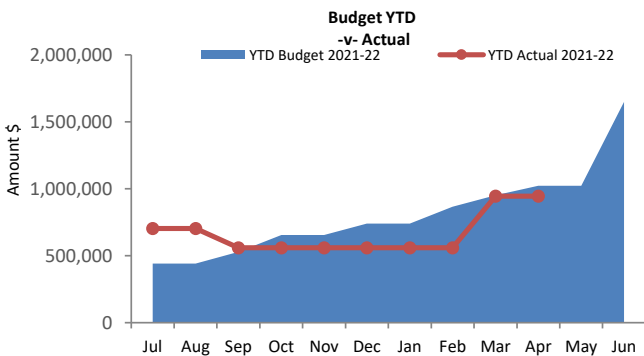


OPERATING EXPENSES

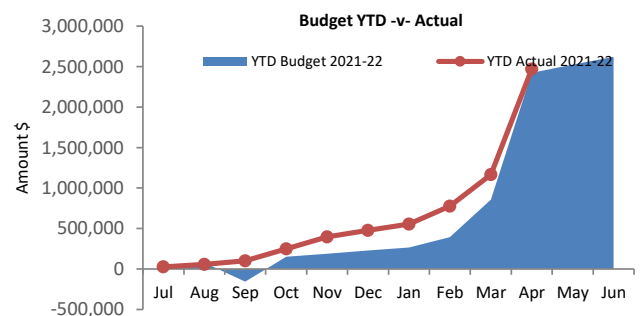


INVESTING ACTIVITIES

Non-operating grants, subsidies and contributions



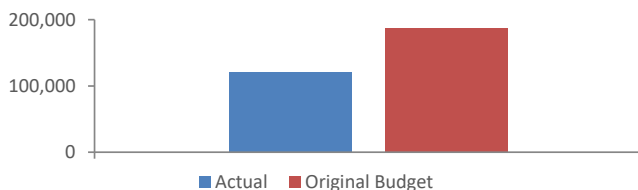
Payments for property, plant and equipment and infrastructure



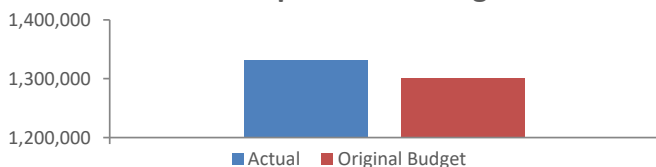
FINANCING ACTIVITIES

BORROWINGS

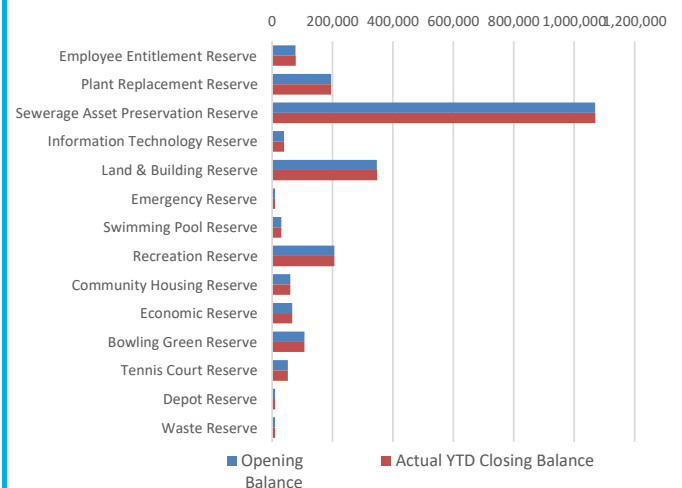
Principal Repayments



Principal Outstanding



RESERVES



**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 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	1,275,416	1,275,416	1,275,416	0	0.00%	
Revenue from operating activities								
Governance		8,000	4,425	350	427	77	22.00%	
General purpose funding		2,404,226	2,533,889	2,112,680	3,268,857	1,156,177	54.73%	😊
Law, order and public safety		40,700	40,840	34,680	31,858	(2,822)	(8.14%)	
Health		1,600	4,000	3,330	3,594	264	7.93%	
Education and welfare		546,658	540,158	486,534	405,270	(81,264)	(16.70%)	😞
Housing		150,000	150,000	124,990	119,153	(5,837)	(4.67%)	
Community amenities		287,152	263,426	259,416	265,244	5,828	2.25%	
Recreation and culture		50,950	48,382	31,910	107,382	75,472	236.52%	😊
Transport		4,600,773	5,048,416	3,565,810	3,772,388	206,578	5.79%	
Economic services		182,300	187,313	178,893	189,058	10,165	5.68%	
Other property and services		54,832	111,058	97,082	96,293	(789)	(0.81%)	
		8,327,191	8,931,908	6,895,675	8,259,524	1,363,849		
Expenditure from operating activities								
Governance		(436,496)	(442,375)	(339,046)	(300,601)	38,445	11.34%	😊
General purpose funding		(221,485)	(227,568)	(152,580)	(151,837)	743	0.49%	
Law, order and public safety		(131,300)	(141,806)	(119,540)	(111,275)	8,265	6.91%	
Health		(49,572)	(49,975)	(20,780)	(19,254)	1,526	7.34%	
Education and welfare		(602,795)	(594,782)	(433,334)	(354,671)	78,663	18.15%	😊
Housing		(265,816)	(268,926)	(225,723)	(215,355)	10,368	4.59%	
Community amenities		(471,723)	(437,502)	(356,860)	(331,018)	25,842	7.24%	
Recreation and culture		(948,054)	(986,646)	(832,184)	(790,643)	41,541	4.99%	
Transport		(7,312,861)	(6,561,504)	(5,147,244)	(5,219,938)	(72,694)	(1.41%)	
Economic services		(514,251)	(559,388)	(437,536)	(418,303)	19,233	4.40%	
Other property and services		(8,268)	(144,325)	(91,908)	(560,617)	(468,709)	(509.98%)	😞
		(10,962,621)	(10,414,797)	(8,156,735)	(8,473,512)	(316,777)		
Non-cash amounts excluded from operating activities	1(a)	1,544,497	1,502,672	1,230,348	1,549,036	318,688	25.90%	😞
Amount attributable to operating activities		(1,090,933)	19,783	(30,712)	1,335,048	1,365,760		
Investing Activities								
Non-operating grants, subsidies and contributions	13	1,815,757	1,648,724	1,022,196	944,839	(77,357)	(7.57%)	
Proceeds from disposal of assets	7	161,000	60,909	60,909	60,909	0	0.00%	
Payments for property, plant and equipment and infrastructure	8	(3,008,912)	(2,619,996)	(2,397,756)	(2,468,323)	(70,567)	(2.94%)	
Amount attributable to investing activities		(1,032,155)	(910,363)	(1,314,650)	(1,462,575)	(147,925)		
Financing Activities								
Transfer from reserves	10	459,521	266,000	0	0	0	0.00%	
Repayment of debentures	9	(187,187)	(187,187)	(120,315)	(120,315)	0	0.00%	
Transfer to reserves	10	(212,962)	(463,649)	(2,858)	(2,858)	0	0.00%	
Amount attributable to financing activities		59,372	(384,836)	(123,173)	(123,173)	0		
Closing funding surplus / (deficit)	1(c)	0	0	(193,119)	1,024,716	1,217,834		

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 30 APRIL 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 30 APRIL 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	1,275,416	1,275,416	1,275,416	0	0.00%	
Revenue from operating activities								
Rates	6	1,447,970	1,452,150	1,452,150	1,452,241	91	0.01%	
Operating grants, subsidies and contributions	12	6,078,134	6,711,800	4,737,880	6,099,599	1,361,719	28.74%	😊
Fees and charges		485,700	462,721	421,867	422,292	425	0.10%	
Sewerage charges		167,928	149,526	149,526	149,526	0	0.00%	
Interest earnings		36,078	17,600	14,650	13,828	(822)	(5.61%)	
Other revenue		99,000	110,669	92,160	94,598	2,438	2.65%	
Profit on disposal of assets		12,381	27,442	27,442	27,442	0	0.00%	
		8,327,191	8,931,908	6,895,675	8,259,526	1,363,851		
Expenditure from operating activities								
Employee costs		(1,586,612)	(1,575,757)	(1,288,190)	(1,388,307)	(100,117)	(7.77%)	
Materials and contracts		(7,219,361)	(6,698,717)	(5,160,220)	(5,030,779)	129,441	2.51%	
Utility charges		(152,050)	(219,074)	(182,110)	(226,866)	(44,756)	(24.58%)	😞
Depreciation on non-current assets		(1,516,549)	(1,509,533)	(1,257,790)	(1,576,381)	(318,591)	(25.33%)	😞
Interest expenses		(39,613)	(39,613)	(35,261)	(33,377)	1,884	5.34%	
Insurance expenses		(129,540)	(151,255)	(139,388)	(151,255)	(11,867)	(8.51%)	
Other expenditure		(299,150)	(220,848)	(93,776)	(66,549)	27,227	29.03%	😊
Loss on disposal of assets		(19,746)	0	0	0	0	0.00%	
		(10,962,621)	(10,414,797)	(8,156,735)	(8,473,514)	(316,779)		
Non-cash amounts excluded from operating activities	1(a)	1,544,497	1,502,672	1,230,348	1,549,036	318,688	25.90%	😊
Amount attributable to operating activities		(1,090,933)	19,783	(30,712)	1,335,048	1,365,760		
Investing activities								
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Proceeds from disposal of assets	7	161,000	60,909	60,909	60,909	0	0.00%	
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Amount attributable to investing activities		(1,032,155)	(910,363)	(1,314,650)	(1,462,575)	(147,925)		
Financing Activities								
Transfer from reserves	10	459,521	266,000	0	0	0	0.00%	
Repayment of debentures	9	(187,187)	(187,187)	(120,315)	(120,315)	0	0.00%	
Transfer to reserves	10	(212,962)	(463,649)	(2,858)	(2,858)	0	0.00%	
Amount attributable to financing activities		59,372	(384,836)	(123,173)	(123,173)	0		
Closing funding surplus / (deficit)	1(c)	0	0	(193,119)	1,024,716	1,217,834		

KEY INFORMATION

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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 30 APRIL 2022

NATURE OR TYPE DESCRIPTIONS

REVENUE

RATES

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

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

SERVICE CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

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

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

agreements, communication expenses, advertising expenses,

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

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

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

BASIS OF PREPARATION

REPORT PURPOSE

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

BASIS OF ACCOUNTING

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

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

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 00 January 1900

SIGNIFICANT ACCOUNTING POLICES

CRITICAL ACCOUNTING ESTIMATES

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies

GOODS AND SERVICES TAX

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

ROUNDING OFF FIGURES

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

(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)	(27,442)
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	1,576,381
Total non-cash items excluded from operating activities		1,544,497	1,549,036

(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 Audited Actual 30 June 2021	This Time Last Year 30 April 2021	Year to Date 30 April 2022
Adjustments to net current assets				
Less: Reserves - restricted cash	10	(2,280,140)	(2,280,140)	(2,282,998)
Add: Borrowings	9	187,187	187,197	66,882
Add: Provisions funded by Reserve		77,767	77,767	77,864
Total adjustments to net current assets		(2,015,186)	(2,015,176)	(2,138,252)

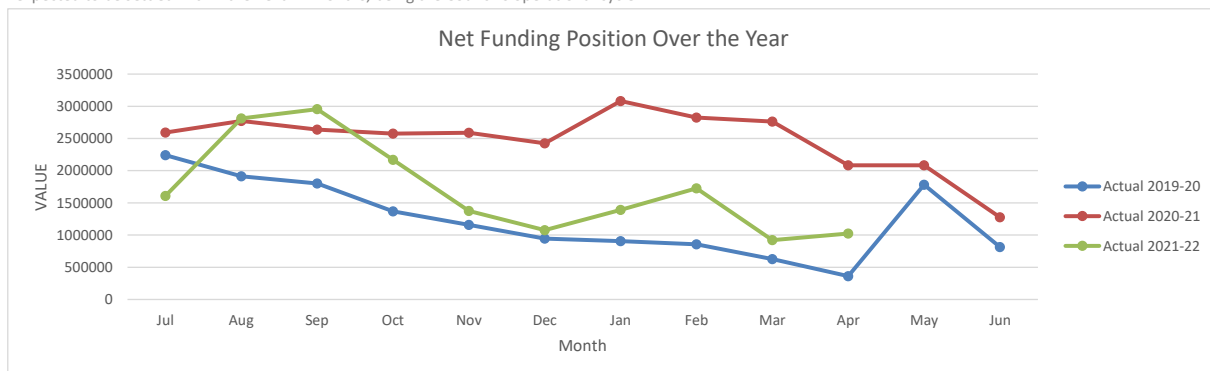
(c) Net current assets used in the Statement of Financial Activity

Current assets

Cash and cash equivalents	2	4,229,066	4,240,540	3,352,612	3,469,302
Rates receivables	3	133,185	133,185	142,148	177,540
Receivables	3	358,730	395,906	(1,421)	438,223
Stock on Hand	4	11,455	14,605	(2,463)	33,389
Total Current Assets		4,732,436	4,784,236	3,490,876	4,118,454
Less: Current liabilities					
Payables	5	(184,245)	(430,589)	(438,014)	(664,111)
Borrowings	9	(187,187)	(187,197)	(72,084)	(66,882)
Contract liabilities	11	(90,000)	(704,013)	0	(52,648)
Provisions	11	(192,102)	(171,845)	(192,102)	(171,845)
Total Current Liabilities		(653,534)	(1,493,644)	(702,200)	(955,486)
Less: Total adjustments to net current assets	1(b)	(2,015,186)	(2,015,176)	(2,127,220)	(2,138,252)
Closing funding surplus / (deficit)		2,063,716	1,275,416	661,456	1,024,716

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	1,078,587	0	1,078,587	0	NAB	0.05%	At Call
Cash Maximiser	Cash and cash equivalents	13	0	13	0	NAB	0.05%	At Call
LRCIP Phase 2 Funding	Cash and cash equivalents		100,444	100,444	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		1,079,001	2,383,443	3,462,444				
Comprising								
Cash and cash equivalents		1,079,001	100,445	1,179,446	0			
Financial assets at amortised cost		0	2,282,998	2,282,998	0			
		1,079,001	2,383,443	3,462,444	0			

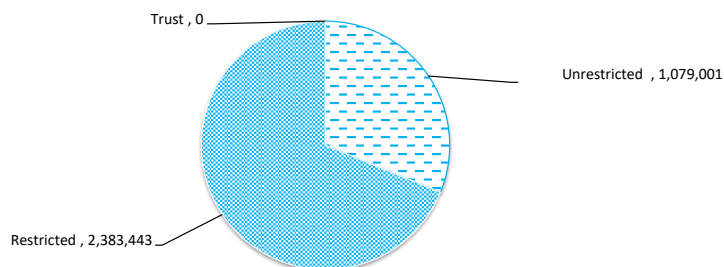
KEY INFORMATION

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 30 APRIL 2022**

**OPERATING ACTIVITIES
NOTE 3
RECEIVABLES**

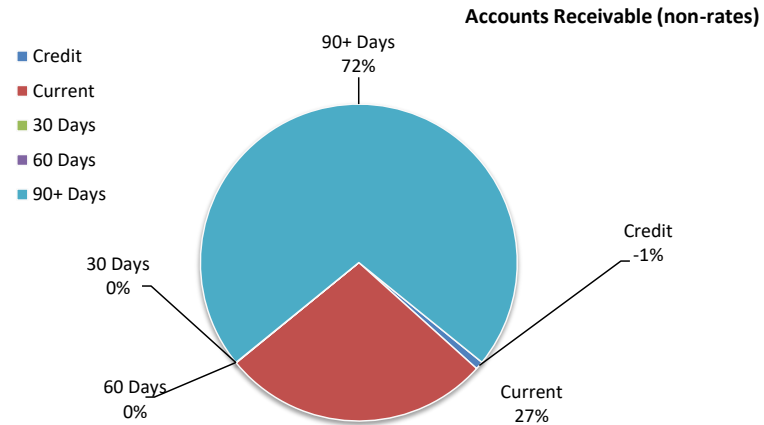
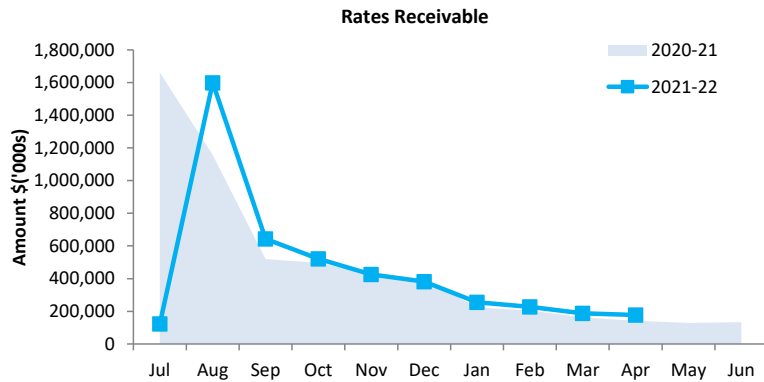
Rates receivable	30 June 2021	30 Apr 2022
	\$	\$
Opening arrears previous years	118,037	133,185
Levied - Rates revenue	1,402,771	1,452,241
Less - collections	(1,387,623)	(1,407,886)
Equals current outstanding	133,185	177,540
Net rates collectable	133,185	177,540
% Collected	91.2%	88.8%

Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(2,452)	81,102	125	0	211,925	290,700
Percentage	(0.8%)	27.9%	0%	0%	72.9%	
Balance per trial balance						
Sundry receivable	(2,452)	81,102	125	0	211,925	290,700
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						438,223

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 collectible.



Other current assets	Opening Balance 1 July 2021	Asset Increase/(Decrease)	Closing Balance 30 April 2022
	\$	\$	\$
Inventory			
Stock On Hand	14,605	18,784	33,389
Total other current assets	14,605	18,784	33,389
Amounts shown above include GST (where applicable)			

KEY INFORMATION

Inventory

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

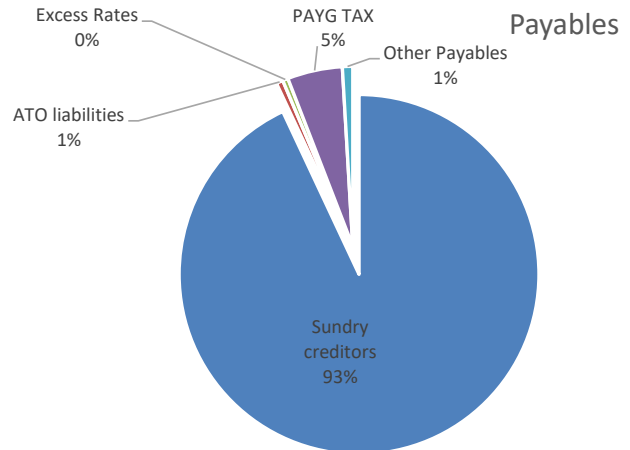
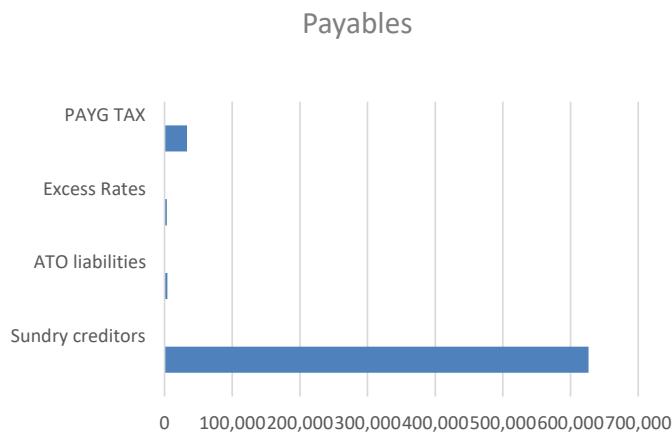
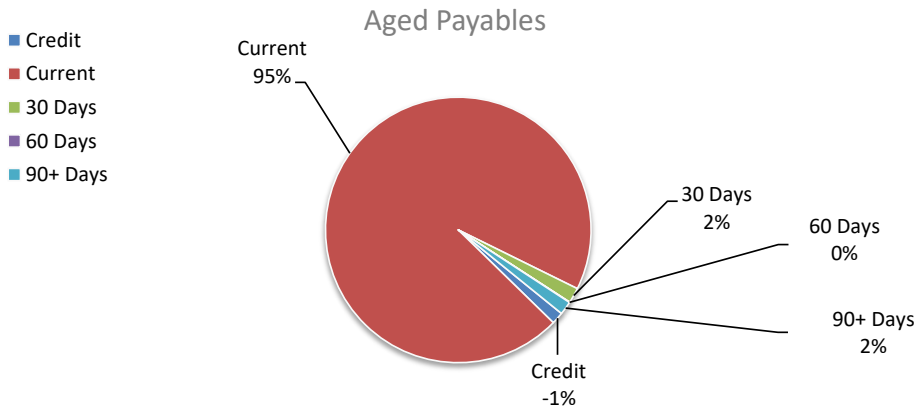
Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	(10,106)	650,002	12,749	318	11,148	664,111
Percentage	-1.5%	97.9%	1.9%	0%	1.7%	
Balance per trial balance						
Sundry creditors	0	602,310	12,749	318	11,148	626,525
ATO liabilities	0	4,125	0	0	0	4,125
Excess Rates	0	3,277	0	0	0	3,277
PAYG TAX	0	33,308	0	0	0	33,308
Other Payables	0	6,249	0	0	0	6,249
Payroll Creditors	(10,106)	0	0	0	0	(10,106)
Accrued Loan Interest	0	7,731	0	0	0	7,731
Total payables general outstanding						664,111

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.

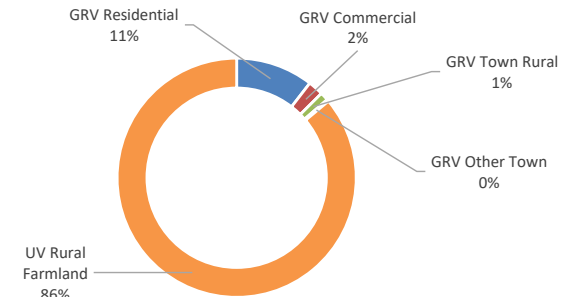
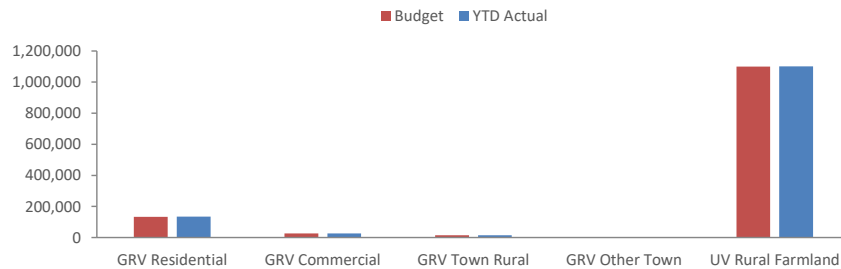


**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2022**

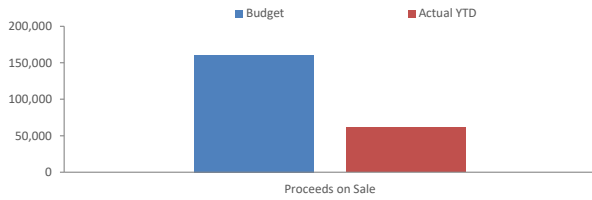
**OPERATING ACTIVITIES
NOTE 6
RATE REVENUE**

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	883	0	134,036
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	350	0	1,100,743
Sub-Total		390	142,743,215	1,277,284	0	0	1,277,283	1,277,707	1,233	0	1,278,940
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	0	0	2,320
Sub-total		179	4,262,406	125,687	0	0	125,687	125,678	0	0	125,678
Amount from general rates							1,402,970	1,403,385	1,233	0	1,404,618
Ex-gratia rates							45,000				47,623
Total general rates							1,447,970				1,452,241

KEY INFORMATION



Asset Ref.	Asset description	Original Budget				Current Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	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	0	0	0
	Dual Cab 4x2; D002; Team Leader	23,000	18,000	0	(5,000)	0	0	0	-	0	0	0	0
	Single Cab - Light Utility - 1GIL668	951	12,000	11,049	0	0	0			0	0	0	0
	Other property and services												
	Passenger Vehicle; MWA	41,100	40,000	0	(1,100)	0	0	0	-	0	0	0	0
	Passenger Vehicle; CEO	50,955	50,000		(955)	33,467	60,909	27,442	-	33,467	60,909	27,442	0
	Passenger Vehicle; MCCS	39,668	40,000	332	0	0	0	0	-	0	0	0	0
		155,674	161,000	12,381	(7,055)	33,467	60,909	27,442	0	33,467	60,909	27,442	0



*Ride on Mower is under Asset Threshold. Sale proceeds are include as Other revenue.

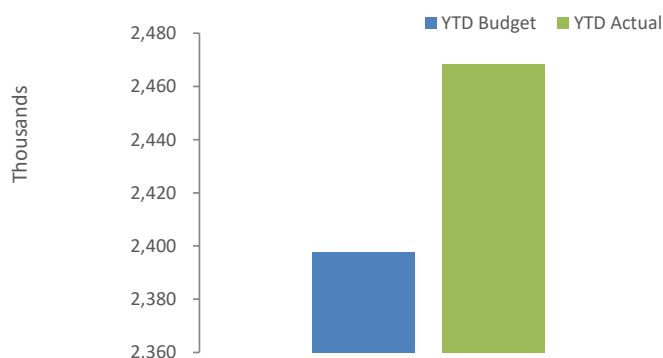
**NOTES TO THE STATEMENT OF BUDGET REVIEW
FOR THE PERIOD ENDED 30 APRIL 2022**

**INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS**

Capital acquisitions	Original Budget	Current Budget	YTD Budget	YTD Actual	YTD Actual Variance
	\$		\$	\$	\$
Buildings	267,000	123,687	89,102	151,066	61,964
Plant and equipment	396,500	108,784	69,153	69,903	750
Infrastructure - roads	1,978,412	1,848,100	1,828,855	1,868,699	39,844
Infrastructure - other	367,000	539,425	410,646	378,655	(31,991)
Payments for Capital Acquisitions	3,008,912	2,619,996	2,397,756	2,468,323	70,567
Total Capital Acquisitions	3,008,912	2,619,996	2,397,756	2,468,323	70,567
Capital Acquisitions Funded By:					
	\$		\$	\$	\$
Capital grants and contributions	1,815,757	1,648,724	1,022,196	944,839	(77,357)
Other (disposals & C/Fwd)	161,000	161,000	60,909	60,909	0
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	350,751	1,314,651	1,462,575	147,924
Capital funding total	3,008,912	2,619,996	2,397,756	2,468,323	70,567

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							
BC001	Administration Office - Building (Capital)	45,000	51,687	51,687	51,754	(66)	Project Complete - Over budget.
BC044	Sports Recreation Centre - Building (Capital)	72,000	72,000	37,415	37,040	375	In progress.
BC074	Dowerin Community Club Function Centre - Building (Capital)	0	0	0	62,273	(62,273)	Urgent Repairs to DCC are included in a report elsewhere in this agenda.
BC058	Building - Building (Capital)	150,000	0	0	0	0	Project not proceeding
Total		267,000	123,687	89,102	151,066	(61,964)	
Plant & Equipment							
PE201	Cemetery Grave Shoring Box	10,000	10,000	0	0	0	
PE109	Modifications to D004 Mitsubishi Truck	15,000	0	0	0	0	
PE111	Side Tipper	103,000	0	0	0	0	Quotes are currently being obtained.
PE206	Ride On Mower	5,000	10,500	0	0	0	
PE207	Mower Digga - Refurbishment	5,000	6,770	6,770	6,770	0	Complete.
PE208	Fuel Tank Trailer - 2,000 Litre Size	6,500	6,500	0	0	0	In progress.
PE106	Light Vehicle CEO	60,000	62,383	62,383	62,383	(0)	Complete
PE205	Light Vehicle - MCCC	52,500	0	0	0	0	
PE100	Diesel Fuel Bowser - Shire Depot	10,000	12,631	0	750	(750)	
PE104	Utility Tipper 4x2 Construction	35,000	0	0	0	0	PO Raised - Delivery Aug 2022
PE105	Dual Cab 4x2 Team Leader	42,000	0	0	0	0	PO Raised - Delivery Aug 2022
PE204	Light Plant Vehicle - Manager Works & Assets	52,500	0	0	0	0	To be carried forward to FY23.
Total		396,500	108,784	69,153	69,903	(750)	
Infrastructure - Roads							
R2R004	Hindmarsh Road (R2R)	141,724	153,803	150,488	156,712	(6,224)	Project Complete.
R2R025	Dowerin-Koordra Road (R2R)	85,505	85,500	71,240	50,082	21,158	Project Complete.
R2R046	Sanders Road (R2R)	119,700	141,793	141,793	142,150	(358)	Project Complete.
RRG183	Dowerin-Meckering Road (RRG) SLK11.36 to SLK13.44	82,535	87,535	87,535	91,852	(4,317)	Project Complete.
RRG183A	Dowerin-Meckering Road (RRG) SLK13.82 to SLK16.13	382,032	392,387	390,717	377,795	12,922	Project Complete - Final Invoices Pending
WFN182A	WSFN Dowerin-Kalannie Road SLK27.28 to SL41.70 - Preliminary Works Including Geotechnical	50,314	11,520	11,520	11,520	0	WSFN - Project commenced - Subject of another report in this months agenda.
WFN182B	WSFN Dowerin-Kalannie Road SLK0.00 to SLK48.7 - Maintenance Clearing of Vegetation - \$212,150	212,150	18,829	18,829	32,767	(13,938)	WSFN - Project commenced - Subject of another report in this months agenda.
WFN182C	WSFN Dowerin-Kalannie Road SLK0.00 to SLK48.7 - Preliminary Works - Clearing Permit	126,802	43,677	43,677	43,667	10	WSFN - Project commenced - Subject of another report in this months agenda.
WFN182D	WSFN Dowerin-Kalannie Road SLK0.00 to SLK25.68 - Construction Works	777,650	913,056	913,056	962,154	(49,098)	WSFN - Project commenced - Subject of another report in this months agenda.
Total		1,978,412	1,848,100	1,828,855	1,868,699	(39,844)	
Infrastructure - Other							
OC002	Waste Facility Perimeter Fencing	0	2,226	2,226	2,434	(208)	
OC014	Dowerin Waste Facility - CELL	10,000	12,868	10,710	1,209	9,501	Fencing for CELL still to be purchased and constructed.
OC043	Swimming Pool - Repair Leaks - Infrastructure Other	45,000	44,000	36,650	17,153	19,497	Anticipated commencement April/May 22.
OC003	Town Oval Reticulation Upgrade (Inc Dam)	285,000	401,430	334,510	332,223	2,287	Commenced Feb 22.
OC010	Tin Dog Walk Stage 2	9,000	9,000	7,490	1,500	5,990	To be completed in Q4 2022.
OC004	Entrance/Streetscape Project - SSA & DCC	18,000	22,901	19,060	24,136	(5,076)	Project Complete
OC008	Street Lighting LED Upgrade	0	25,000	0	0	0	Stewart Street Lighting Upgrade Stage 2 LCRIP Phase 3
OC015	Lighting Upgrades	0	22,000	0	0	0	Carpark and Park Lighting LCRIP Phase 3
Total		367,000	539,425	410,646	378,655	31,991	
TOTALS		3,008,912	2,619,996	2,397,756	2,468,323	(70,567)	

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2022

FINANCING ACTIVITIES
NOTE 9
BORROWINGS

Repayments - borrowings

Information on borrowings Particulars	Loan No.	1 July 2021	New Loans			Principal Repayments			Principal Outstanding			Interest Repayments		
			Actual	Original Budget	Current 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	0	0	10,704	10,704	10,704	244,135	244,135	244,135	4,549	9,003	9,003
Recreation and culture														
Dowerin Community Club	97	75,905	0	0	0	37,579	75,916	75,916	38,326	(11)	(11)	0	2,337	2,337
Dowerin Swimming Pool	101	162,815	0	0	0	9,506	18,497	18,497	153,309	144,318	144,318	0	4,801	4,801
DEM Interest Free Swimming Pool Loan	LP000	45,000	0	0	0	10,000	10,000	10,000	0	35,000	35,000	0	0	0
Transport			0											
Multi Tyre Roller	103	150,618	0			10,340	20,723	20,723	140,278	129,895	129,895	666	926	1,289
Smooth Drum Tyre Roller	104	150,000	0			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	0	0	33,063	33,063	33,063	615,517	615,517	615,517	10,183	20,108	20,108
Total		1,487,757	0	0	0	120,315	187,187	187,187	1,332,442	1,300,570	1,300,570	15,985	37,968	38,675
Current borrowings		187,187							66,882					
Non-current borrowings		1,300,570							1,265,560					
		1,487,757							1,332,442					

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 30 APRIL 2022

FINANCING 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 (-)	Current Budget Transfers Out (-)	Actual Transfers Out (-)	Original Budget Closing Balance	Current Budget Closing Balance	Actual YTD Closing Balance
	\$	\$		\$	\$		\$	\$		\$
Employee Entitlement Reserve	77,767	20,583	20,583	97	0	0	0	98,350	98,350	77,864.00
Plant Replacement Reserve	195,176	51,206	301,893	245	(120,000)	0	0	126,382	497,069	195,421.00
Sewerage Asset Preservation Reserve	1,069,074	88,235	88,235	1,339	(47,000)	(256,000)	0	1,110,309	901,309	1,070,413.00
Information Technology Reserve	39,307	295	295	49	0	0	0	39,602	39,602	39,356.00
Land & Building Reserve	346,803	2,578	2,578	435	(150,000)	0	0	199,381	349,381	347,238.00
Emergency Reserve	10,000	0	0	13	(10,000)	(10,000)	0	0	0	10,013.00
Swimming Pool Reserve	30,294	10,227	10,227	38	(40,521)	0	0	0	40,521	30,332.00
Recreation Reserve	205,800	1,544	1,544	258	(92,000)	0	0	115,344	207,344	206,058.00
Community Housing Reserve	59,915	449	449	75	0	0	0	60,364	60,364	59,990.00
Economic Reserve	66,870	502	502	84	0	0	0	67,372	67,372	66,954.00
Bowling Green Reserve	107,084	10,803	10,803	134	0	0	0	117,887	117,887	107,218.00
Tennis Court Reserve	52,050	6,390	6,390	65	0	0	0	58,440	58,440	52,115.00
Depot Reserve	10,000	10,075	10,075	13	0	0	0	20,075	20,075	10,013.00
Waste Reserve	10,000	10,075	10,075	13	0	0	0	20,075	20,075	10,013.00
	2,280,140	212,962	463,649	2,858	(459,521)	(266,000)	0	2,033,581	2,477,789	2,282,998

KEY INFORMATION

Other current liabilities	Note	Opening Balance 1 July 2021	Liability Increase	Liability Reduction	Closing Balance 30 April 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.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2022

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	377,650	453,188	18,037	1,043,121
GEN PUR - Financial Assistance Grant - Roads	314,310	237,800	285,363	28,947	723,222
GEN PUR - Grant Funding	99,443	0	289,043	(189,600)	0
Law, order, public safety					
ESL BFB - Operating Grant	31,200	27,360	32,840	(1,640)	24,883
Education and welfare					
AGED OTHER - Grant Funding - CHSP	222,917	222,917	222,917	0	228,663
WELFARE - Grants	8,000	1,080	1,300	6700	0
AGED OTHER - Grant Funding - HCP	304,365	253,640	304,365	0	166,076
Recreation and culture					
REC - Grants	0	50	64	(64)	64
OTH CUL - Grants - Other Culture	7,850	0	10,450	(2,600)	0
Transport					
ROADC - Other Grants - Flood Damage	4,428,724	3,402,501	4,881,225	(452,501)	3,606,486
ROADM - Direct Road Grant (MRWA)	143,000	143,999	143,999	(999)	143,999
ROADC - Other Grants - Roads/Streets	0	4,810	5,774	(5,774)	5,745
Economic services					
TOUR - Grants	2,500	0	0	2,500	0
Other property and services					
UNCLASS - Unclassified Income - GST Inclusive	0	130	160	(160)	161
ADMIN - Reimbursements	0	1,170	1,412	(1,412)	1,478
PWO - Other Reimbursements	0	1,760	2,113	(2,113)	2,114
POC - Reimbursements	0	780	931	(931)	932
SAL - Reimbursement - Parental Leave	0	20,830	25,000	(25,000)	24,160
	6,033,534	4,696,477	6,660,144	(626,610)	5,971,102
Operating contributions and reimbursements					
Governance					
MEMBERS - Contributions & Donations	4,000	0	4,000	0	0
MEMBERS - Reimbursements	4,000	350	425	3,575	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	410	500	0	136
WELFARE - Contributions & Donations	1,000	0	0	1,000	0
Housing					
OTH HOUSE - Rental Reimbursements	5,000	19,160	23,000	(18,000)	26,328
Community amenities					
ENVIRON - Reimbursements	0	1,160	1,400	(1,400)	1,364
Recreation and culture					
REC - Contributions & Donations	8,000	3,760	4,518	3,482	81,539
REC - Reimbursements - Other Recreation	6,000	5,000	6,000	0	(743)
LIBRARY - Other Grants	0	0	0	0	1,200
HERITAGE - Contributions & Donations	1,000	0	0	1,000	0
OTH CUL - Contributions & Donations - Other Culture	5,600	1,250	1,500	4,100	209
Transport					
ROADM - Street Lighting Subsidy	3,000	0	0	3,000	0
Economic services					
TOUR - Contributions & Donations	2,500	0	0	2,500	0
TOUR - Reimbursements	0	6,313	6,313	(6,313)	6,141
TOUR - Other Income Relating to Tourism & Area Promotion	0	0	0	0	0
Other property and services					
POC - Fuel Tax Credits Grant Scheme	0	0	0	0	7,895
	44,600	41,403	51,656	(7,056)	128,496
TOTALS	6,078,134	4,737,880	6,711,800	(633,666)	6,099,599

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2022

INVESTING ACTIVITIES
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	70,000	0
Transport Funding					
RRG	Roadc - Regional Road Group Grants (Mrwa)	309,711	309,711	250,000	247,768
R2R	Roadc - Roads To Recovery Grant	346,928	346,928	260,196	261,424
WSFN	Roadc - Other Grants - Roads/Streets	1,089,118	922,085	442,000	435,647
TOTALS		1,815,757	1,648,724	1,022,196	944,839

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 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	Decrease in Available	Amended Budget Running Balance
					Cash	Cash	
					\$	\$	\$
Budget adoption							
	Budgeted Opening surplus	OCM19/4/22 Item 11.3				(788,302)	0
3030120	RATES - Instalment Admin Fee Received	OCM19/4/22 Item 11.3	Operating Revenue			(500)	(788,802)
3030121	RATES - Account Enquiry Charges	OCM19/4/22 Item 11.3	Operating Revenue		1,345		(787,457)
3030122	RATES - Reimbursement of Debt Collection Costs	OCM19/4/22 Item 11.3	Operating Revenue		500		(786,957)
3030130	RATES - Rates Levied - SynergySoft	OCM19/4/22 Item 11.3	Operating Revenue		1,557		(785,400)
3030140	RATES - Ex-Gratia Rates (CBH, etc.)	OCM19/4/22 Item 11.3	Operating Revenue		2,623		(782,777)
3030210	GEN PUR - Financial Assistance Grant - General	OCM19/4/22 Item 11.3	Operating Revenue			(18,037)	(800,814)
3030211	GEN PUR - Financial Assistance Grant - Roads	OCM19/4/22 Item 11.3	Operating Revenue			(28,947)	(829,761)
3030214	GEN PUR - Grant Funding	OCM19/4/22 Item 11.3	Operating Revenue			189,600	(640,161)
3030245	GEN PUR - Interest Earned - Reserve Funds	OCM19/4/22 Item 11.3	Operating Revenue			(13,578)	(653,739)
3030246	GEN PUR - Interest Earned - Municipal Funds	OCM19/4/22 Item 11.3	Operating Revenue			(4,900)	(658,639)
3040101	MEMBERS - Reimbursements	OCM19/4/22 Item 11.3	Operating Revenue			(3,575)	(662,214)
3050221	ANIMAL - Animal Registration Fees	OCM19/4/22 Item 11.3	Operating Revenue			(1,000)	(663,214)
3050235	ANIMAL - Other Fees & Charges	OCM19/4/22 Item 11.3	Operating Revenue			(500)	(663,714)
3050510	ESL BFB - Operating Grant	OCM19/4/22 Item 11.3	Operating Revenue		1,640		(662,074)
3070420	HEALTH - Health Regulatory Fees & Charges	OCM19/4/22 Item 11.3	Operating Revenue		2,200		(659,874)
3070421	HEALTH - Health Regulatory Licenses	OCM19/4/22 Item 11.3	Operating Revenue		200		(659,674)
3080635	AGED OTHER - Other Income	OCM19/4/22 Item 11.3	Operating Revenue		1,200		(658,474)
3080700	WELFARE - Contributions & Donations	OCM19/4/22 Item 11.3	Operating Revenue			(1,000)	(659,474)
3080710	WELFARE - Grants	OCM19/4/22 Item 11.3	Operating Revenue			(6,700)	(666,174)
3100120	SAN - Domestic Refuse Collection Charges	OCM19/4/22 Item 11.3	Operating Revenue			(3,224)	(669,398)
3100121	SAN - Domestic Services (Additional)	OCM19/4/22 Item 11.3	Operating Revenue			(500)	(669,898)
3100135	SAN - Other Income	OCM19/4/22 Item 11.3	Operating Revenue			(4,000)	(673,898)
3100325	SEW - Sewerage Rates	OCM19/4/22 Item 11.3	Operating Revenue			(8,448)	(682,346)
3100330	SEW - Sewerage Fixtures	OCM19/4/22 Item 11.3	Operating Revenue			(9,954)	(692,300)
3100501	ENVIRON - Reimbursements	OCM19/4/22 Item 11.3	Operating Revenue		1,400		(690,900)
3100620	PLAN - Planning Application Fees	OCM19/4/22 Item 11.3	Operating Revenue			(500)	(691,400)
3100720	COM AMEN - Cemetery Fees (Burial)	OCM19/4/22 Item 11.3	Operating Revenue		2,500		(688,900)
3100722	COM AMEN - Cemetery Fees (Monuments)	OCM19/4/22 Item 11.3	Operating Revenue			(3,500)	(692,400)
3100735	COM AMEN - Other Income	OCM19/4/22 Item 11.3	Operating Revenue		2,500		(689,900)
3110120	HALLS - Town Hall Hire	OCM19/4/22 Item 11.3	Operating Revenue			(700)	(690,600)
3110220	SWIM AREAS - Admissions	OCM19/4/22 Item 11.3	Operating Revenue			(1,000)	(691,600)
3110300	REC - Contributions & Donations	OCM19/4/22 Item 11.3	Operating Revenue			(3,482)	(695,082)
3110301	REC - Reimbursements - Other Recreation	OCM19/4/22 Item 11.3	Operating Revenue		2,500		(692,582)
3110310	REC - Grants	OCM19/4/22 Item 11.3	Operating Revenue		64		(692,518)
3110600	HERITAGE - Contributions & Donations	OCM19/4/22 Item 11.3	Operating Revenue			(1,000)	(693,518)
3110700	OTH CUL - Contributions & Donations - Other Culture	OCM19/4/22 Item 11.3	Operating Revenue			(1,550)	(695,068)
3110710	OTH CUL - Grants - Other Culture	OCM19/4/22 Item 11.3	Operating Revenue		2,600		(692,468)
3120113	ROADC - Other Grants - Roads/Streets	OCM19/4/22 Item 11.3	Operating Revenue			(161,259)	(853,727)
3120130	ROADC - Other Grants - Flood Damage	OCM19/4/22 Item 11.3	Operating Revenue			452,501	(401,226)
3120200	ROADM - Street Lighting Subsidy	OCM19/4/22 Item 11.3	Operating Revenue			(3,000)	(404,226)
3120210	ROADM - Direct Road Grant (MRWA)	OCM19/4/22 Item 11.3	Operating Revenue		999		(403,227)
3120220	ROADM - Sale of Scrap	OCM19/4/22 Item 11.3	Operating Revenue		3,418		(399,809)
3120390	PLANT - Profit on Disposal of Assets	OCM19/4/22 Item 11.3	Non Cash Movement	(12,049)		0	(399,809)
3130200	TOUR - Contributions & Donations	OCM19/4/22 Item 11.3	Operating Revenue			(2,500)	(402,309)
3130201	TOUR - Reimbursements	OCM19/4/22 Item 11.3	Operating Revenue		6,313		(395,996)
3130210	TOUR - Grants	OCM19/4/22 Item 11.3	Operating Revenue			(2,500)	(398,496)
3130320	BUILD - Fees & Charges (Licences)	OCM19/4/22 Item 11.3	Operating Revenue			(3,000)	(401,496)
3130335	BUILD - Other Income	OCM19/4/22 Item 11.3	Operating Revenue		10,000		(391,496)
3130835	OTH ECON - Other Income	OCM19/4/22 Item 11.3	Operating Revenue			(3,300)	(394,796)
3140120	PRIVATE - Private Works Income	OCM19/4/22 Item 11.3	Operating Revenue		2,500		(392,296)
3140201	ADMIN - Reimbursements	OCM19/4/22 Item 11.3	Operating Revenue		1,412		(390,884)
3140290	ADMIN - Profit on Disposal of Assets	OCM19/4/22 Item 11.3	Non Cash Movement	27,110			(390,884)
3140301	PWO - Other Reimbursements	OCM19/4/22 Item 11.3	Operating Revenue		1,113		(389,771)
3140401	POC - Reimbursements	OCM19/4/22 Item 11.3	Operating Revenue			(1,069)	(390,840)
3140502	SAL - Reimbursement - Parental Leave	OCM19/4/22 Item 11.3	Operating Revenue			25,000	(365,840)
3140735	UNCLASS - Unclassified Income - GST Inclusive	OCM19/4/22 Item 11.3	Operating Revenue		160		(365,680)
2030100	RATES - Employee Costs	OCM19/4/22 Item 11.3	Operating Expenses			(700)	(366,380)
2030117	RATES - Doubtful Debts Expense	OCM19/4/22 Item 11.3	Operating Expenses			(19,495)	(385,875)
2030118	RATES - Rates Write Off	OCM19/4/22 Item 11.3	Operating Expenses		19,545		(366,330)
2030141	RATES - Subscriptions & Memberships	OCM19/4/22 Item 11.3	Operating Expenses			(2,433)	(368,763)
2030211	GEN PUR - Bank Fees & Charges	OCM19/4/22 Item 11.3	Operating Expenses			(3,000)	(371,763)
2040104	MEMBERS - Training & Development	OCM19/4/22 Item 11.3	Operating Expenses		4,400		(367,363)
2040109	MEMBERS - Members Travel and Accommodation	OCM19/4/22 Item 11.3	Operating Expenses		2,000		(365,363)
2040112	MEMBERS - Deputy Mayors/Presidents Allowance	OCM19/4/22 Item 11.3	Operating Expenses			(225)	(365,588)
2040113	MEMBERS - Members Sitting Fees	OCM19/4/22 Item 11.3	Operating Expenses		5,000		(360,588)
2040116	MEMBERS - Election Expenses	OCM19/4/22 Item 11.3	Operating Expenses		3,000		(357,588)
2040121	MEMBERS - Information Systems	OCM19/4/22 Item 11.3	Operating Expenses			(136)	(357,724)
2040130	MEMBERS - Insurance Expenses	OCM19/4/22 Item 11.3	Operating Expenses		1,245		(356,479)
2040141	MEMBERS - Subscriptions & Publications	OCM19/4/22 Item 11.3	Operating Expenses			(2,230)	(358,709)
2040152	MEMBERS - Consultants	OCM19/4/22 Item 11.3	Operating Expenses		10,000		(348,709)
2040220	OTH GOV - Communication Expenses	OCM19/4/22 Item 11.3	Operating Expenses			(509)	(349,218)
2040221	OTH GOV - Information Systems	OCM19/4/22 Item 11.3	Operating Expenses			(114)	(349,332)
2040230	OTH GOV - Insurance Expenses	OCM19/4/22 Item 11.3	Operating Expenses			(21,120)	(370,452)
2040250	OTH GOV - Consultancy - Statutory	OCM19/4/22 Item 11.3	Operating Expenses			(10,000)	(380,452)
2040251	OTH GOV - Consultancy - Strategic	OCM19/4/22 Item 11.3	Operating Expenses			(2,000)	(382,452)
2040252	OTH GOV - Other Consultancy	OCM19/4/22 Item 11.3	Operating Expenses		5,000		(377,452)
2040287	OTH GOV - Other Expenses	OCM19/4/22 Item 11.3	Operating Expenses			(190)	(377,642)
2050100	FIRE - Employee Costs	OCM19/4/22 Item 11.3	Operating Expenses			(1,100)	(378,742)

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 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	Decrease in Available	Amended Budget Running
					Cash	Cash	Balance
				\$	\$	\$	\$
2050112	FIRE - Fire Prevention/Burning/Control - recoverable	OCM19/4/22 Item 11.3	Operating Expenses			(100)	(378,842)
2050287	ANIMAL - Other Expenditure	OCM19/4/22 Item 11.3	Operating Expenses			(461)	(379,303)
2050387	OLOPS - Other Expenditure	OCM19/4/22 Item 11.3	Operating Expenses		240		(379,062)
2050507	ESL BFB - Clothing & Accessories	OCM19/4/22 Item 11.3	Operating Expenses			(654)	(379,716)
2050530	ESL BFB - Insurance Expenses	OCM19/4/22 Item 11.3	Operating Expenses			(5,700)	(385,416)
2050565	ESL BFB - Maintenance Plant & Equipment	OCM19/4/22 Item 11.3	Operating Expenses			(3,000)	(388,416)
2050566	ESL BFB - Maintenance Vehicles/Trailers/Boats	OCM19/4/22 Item 11.3	Operating Expenses		670		(387,746)
2050569	ESL BFB - Plant & Equipment \$1,200 to \$5,000 per item	OCM19/4/22 Item 11.3	Operating Expenses		4,000		(383,746)
2050586	ESL BFB - Plant & Equipment < \$1,200 per item	OCM19/4/22 Item 11.3	Operating Expenses			(1,627)	(385,374)
2050587	ESL BFB - Other Goods and Services	OCM19/4/22 Item 11.3	Operating Expenses		1,000		(384,374)
2050588	ESL BFB - Utilities, Rates & Taxes	OCM19/4/22 Item 11.3	Operating Expenses			(657)	(385,031)
2050589	ESL BFB - Maintenance Land & Buildings	OCM19/4/22 Item 11.3	Operating Expenses			(3,116)	(388,147)
2070412	HEALTH - Analytical Expenses	OCM19/4/22 Item 11.3	Operating Expenses			(390)	(388,537)
2070487	HEALTH - Other Expenses	OCM19/4/22 Item 11.3	Operating Expenses			(13)	(388,550)
2080388	FAMILIES - Building Operations	OCM19/4/22 Item 11.3	Operating Expenses		401		(388,149)
2080389	FAMILIES - Building Maintenance	OCM19/4/22 Item 11.3	Operating Expenses			(560)	(388,709)
2080600	AGED OTHER - Employee Costs	OCM19/4/22 Item 11.3	Operating Expenses			(3,000)	(391,709)
2080665	AGED OTHER - Maintenance/Operations	OCM19/4/22 Item 11.3	Operating Expenses		3,000		(388,709)
2080753	WELFARE - Events	OCM19/4/22 Item 11.3	Operating Expenses		7,750		(380,959)
2080788	WELFARE - Building Operations	OCM19/4/22 Item 11.3	Operating Expenses		212		(380,747)
2080789	WELFARE - Building Maintenance	OCM19/4/22 Item 11.3	Operating Expenses		210		(380,537)
2090188	STF HOUSE - Staff Housing Building Operations	OCM19/4/22 Item 11.3	Operating Expenses			(4,792)	(385,329)
2090189	STF HOUSE - Staff Housing Building Maintenance	OCM19/4/22 Item 11.3	Operating Expenses		1,345		(383,984)
2090192	STF HOUSE - Depreciation	OCM19/4/22 Item 11.3	Operating Expenses		0		(383,984)
2090230	OTH HOUSE - Insurance Expenses	OCM19/4/22 Item 11.3	Operating Expenses		2,000		(381,984)
2090288	OTH HOUSE - Building Operations	OCM19/4/22 Item 11.3	Operating Expenses			(5,561)	(387,545)
2090289	OTH HOUSE - Building Maintenance	OCM19/4/22 Item 11.3	Operating Expenses			3,897	(383,648)
2090292	OTH HOUSE - Depreciation	OCM19/4/22 Item 11.3	Operating Expenses			0	(383,648)
2100113	SAN - Waste Recycling	OCM19/4/22 Item 11.3	Operating Expenses			(200)	(383,848)
2100165	SAN - Maintenance/Operations	OCM19/4/22 Item 11.3	Operating Expenses			(270)	(384,118)
2100188	SAN - Building Operations	OCM19/4/22 Item 11.3	Operating Expenses			(500)	(384,618)
2100189	SAN - Building Maintenance	OCM19/4/22 Item 11.3	Operating Expenses			(500)	(385,118)
2100192	SAN - Depreciation	OCM19/4/22 Item 11.3	Non Cash Movement	150			(385,118)
2100200	SAN OTH - Employee Costs	OCM19/4/22 Item 11.3	Operating Expenses			(878)	(385,996)
2100265	SAN OTH - Maintenance/Operations	OCM19/4/22 Item 11.3	Operating Expenses		551		(385,445)
2100289	SAN OTH - Building Maintenance	OCM19/4/22 Item 11.3	Operating Expenses		510		(384,935)
2100292	SAN OTH - Depreciation	OCM19/4/22 Item 11.3	Non Cash Movement	6,070			(384,935)
2100299	SAN OTH - Administration Allocated	OCM19/4/22 Item 11.3	Operating Expenses		19,514		(365,421)
2100352	SEW - Consultants	OCM19/4/22 Item 11.3	Operating Expenses		12,000		(353,421)
2100365	SEW - Maintenance/Operations	OCM19/4/22 Item 11.3	Operating Expenses			(1,788)	(355,209)
2100392	SEW - Depreciation	OCM19/4/22 Item 11.3	Non Cash Movement	2		0	(355,209)
2100652	PLAN - Consultants	OCM19/4/22 Item 11.3	Operating Expenses		3,000		(352,209)
2100711	COM AMEN - Cemetery Maintenance/Operations	OCM19/4/22 Item 11.3	Operating Expenses			(4,481)	(356,690)
2100787	COM AMEN - Other Expenses	OCM19/4/22 Item 11.3	Operating Expenses		1,000		(355,690)
2100788	COM AMEN - Public Conveniences Operations	OCM19/4/22 Item 11.3	Operating Expenses		2,548		(353,142)
2100789	COM AMEN - Public Conveniences Maintenance	OCM19/4/22 Item 11.3	Operating Expenses			(2,505)	(355,647)
2110187	HALLS - Other Expenses	OCM19/4/22 Item 11.3	Operating Expenses		1,000		(354,647)
2110188	HALLS - Town Halls and Public Bldg Operations	OCM19/4/22 Item 11.3	Operating Expenses		4,773		(349,874)
2110189	HALLS - Town Halls and Public Bldg Maintenance	OCM19/4/22 Item 11.3	Operating Expenses			(112)	(349,986)
2110192	HALLS - Depreciation	OCM19/4/22 Item 11.3	Non Cash Movement	(60)		0	(349,986)
2110265	SWIM AREAS - Grounds Maintenance/Operations	OCM19/4/22 Item 11.3	Operating Expenses			(21)	(350,007)
2110288	SWIM AREAS - Building Operations	OCM19/4/22 Item 11.3	Operating Expenses			(1,023)	(351,030)
2110289	SWIM AREAS - Building Maintenance	OCM19/4/22 Item 11.3	Operating Expenses			(1,585)	(352,615)
2110292	SWIM AREAS - Depreciation	OCM19/4/22 Item 11.3	Non Cash Movement	854		0	(352,615)
2110365	REC - Parks & Gardens Maintenance/Operations	OCM19/4/22 Item 11.3	Operating Expenses			(32,929)	(385,544)
2110366	REC - Town Oval Maintenance/Operations	OCM19/4/22 Item 11.3	Operating Expenses		4,845		(380,699)
2110367	REC - Sundry Dry Parks/Reserves Maintenance/Operations	OCM19/4/22 Item 11.3	Operating Expenses			(1,829)	(382,527)
2110368	REC - Playground Equipment Mctce	OCM19/4/22 Item 11.3	Operating Expenses			(141)	(382,668)
2110387	REC - Other Expenses	OCM19/4/22 Item 11.3	Operating Expenses			2,170	(380,498)
2110388	REC - Other Rec Facilities Building Operations	OCM19/4/22 Item 11.3	Operating Expenses			(892)	(381,390)
2110389	REC - Other Rec Facilities Building Maintenance	OCM19/4/22 Item 11.3	Operating Expenses			(13,818)	(395,208)
2110516	LIBRARY - Postage and Freight	OCM19/4/22 Item 11.3	Operating Expenses			(400)	(395,608)
2110521	LIBRARY - Information Technology	OCM19/4/22 Item 11.3	Operating Expenses			(100)	(395,708)
2110587	LIBRARY - Other Expenses	OCM19/4/22 Item 11.3	Operating Expenses		500		(395,208)
2110588	LIBRARY - Library Building Operations	OCM19/4/22 Item 11.3	Operating Expenses			(100)	(395,308)
2110630	HERITAGE - Insurance Expenses	OCM19/4/22 Item 11.3	Operating Expenses		1,133		(394,175)
2110665	HERITAGE - Maintenance/Operations	OCM19/4/22 Item 11.3	Operating Expenses		637		(393,538)
2110687	HERITAGE - Other Expenses	OCM19/4/22 Item 11.3	Operating Expenses		8,678		(384,860)
2110711	OTH CUL - Australia Day	OCM19/4/22 Item 11.3	Operating Expenses			(1,239)	(386,099)
2110725	OTH CUL - Festival & Events	OCM19/4/22 Item 11.3	Operating Expenses			(10,204)	(396,303)
2110787	OTH CUL - Other Expenses	OCM19/4/22 Item 11.3	Operating Expenses		1,270		(395,034)
2120211	ROADM - Road Maintenance - Built Up Areas	OCM19/4/22 Item 11.3	Operating Expenses		43,689		(351,345)
2120212	ROADM - Road Maintenance - Sealed Outside BUA	OCM19/4/22 Item 11.3	Operating Expenses		25,587		(325,758)
2120213	ROADM - Road Maintenance - Gravel Outside BUA	OCM19/4/22 Item 11.3	Operating Expenses		3,706		(322,052)
2120216	ROADM - Bridge Maintenance - Outside BUA	OCM19/4/22 Item 11.3	Operating Expenses			(4,000)	(326,052)
2120217	ROADM - Ancillary Maintenance - Built Up Areas	OCM19/4/22 Item 11.3	Operating Expenses			(7,070)	(333,122)
2120235	ROADM - Traffic Signs/Equipment (Safety)	OCM19/4/22 Item 11.3	Operating Expenses			(2,278)	(335,400)
2120252	ROADM - Consultants	OCM19/4/22 Item 11.3	Operating Expenses		695,678		360,278
2120286	ROADM - Workshop/Depot Expensed Equipment	OCM19/4/22 Item 11.3	Operating Expenses			(315)	359,964
2120287	ROADM - Other Expenses	OCM19/4/22 Item 11.3	Operating Expenses		10,500		370,464
2120288	ROADM - Depot Building Operations	OCM19/4/22 Item 11.3	Operating Expenses			(37,452)	333,012
2120289	ROADM - Depot Building Maintenance	OCM19/4/22 Item 11.3	Operating Expenses		4,750		337,762
2120391	PLANT - Loss on Disposal of Assets	OCM19/4/22 Item 11.3	Non Cash Movement	17,691		0	337,762

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 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	Decrease in Available	Amended Budget Running Balance
					Cash	Cash	
				\$	\$	\$	\$
2120665	AERO - Airstrip & Grounds Maintenance/Operations	OCM19/4/22 Item 11.3	Operating Expenses			(500)	337,262
2120699	AERO - Administration Allocated	OCM19/4/22 Item 11.3	Operating Expenses		1,371		338,633
2130200	TOUR - Employee Costs	OCM19/4/22 Item 11.3	Operating Expenses			(11,573)	327,060
2130215	TOUR - Printing and Stationery	OCM19/4/22 Item 11.3	Operating Expenses		4,000		331,060
2130240	TOUR - Public Relations & Area Promotion	OCM19/4/22 Item 11.3	Operating Expenses			(2,000)	329,060
2130241	TOUR - Subscriptions & Memberships	OCM19/4/22 Item 11.3	Operating Expenses			(641)	328,419
2130265	TOUR - Maintenance/Operations	OCM19/4/22 Item 11.3	Operating Expenses		2,600		331,019
2130266	TOUR - Caravan Park General Maintenance/Operations	OCM19/4/22 Item 11.3	Operating Expenses			(7,515)	323,504
2130288	TOUR - Building Operations	OCM19/4/22 Item 11.3	Operating Expenses		2,537		326,041
2130289	TOUR - Building Maintenance	OCM19/4/22 Item 11.3	Operating Expenses			(26,462)	299,579
2130350	BUILD - Contract Building Services	OCM19/4/22 Item 11.3	Operating Expenses			(3,000)	296,579
2130855	OTH ECON - Community Bus	OCM19/4/22 Item 11.3	Operating Expenses			(1,200)	295,379
2130865	OTH ECON - Standpipe Maintenance/Operations	OCM19/4/22 Item 11.3	Operating Expenses			(3,000)	292,379
2130887	OTH ECON - Other Expenditure	OCM19/4/22 Item 11.3	Operating Expenses		1,850		294,229
2130888	OTH ECON - Building Operations	OCM19/4/22 Item 11.3	Operating Expenses			(418)	293,812
2130889	OTH ECON - Building Maintenance	OCM19/4/22 Item 11.3	Operating Expenses			(316)	293,495
2140187	PRIVATE - Other Expenses	OCM19/4/22 Item 11.3	Operating Expenses			(6,000)	287,495
2140199	PRIVATE - Administration Allocated	OCM19/4/22 Item 11.3	Operating Expenses			(2,064)	285,431
2140204	ADMIN - Training & Development	OCM19/4/22 Item 11.3	Operating Expenses		4,750		290,181
2140205	ADMIN - Recruitment	OCM19/4/22 Item 11.3	Operating Expenses			(5,000)	285,181
2140209	ADMIN - Travel & Accommodation	OCM19/4/22 Item 11.3	Operating Expenses		2,000		287,181
2140210	ADMIN - Motor Vehicle Expenses	OCM19/4/22 Item 11.3	Operating Expenses		5,000		292,181
2140215	ADMIN - Printing and Stationery	OCM19/4/22 Item 11.3	Operating Expenses		2,000		294,181
2140221	ADMIN - Information Technology	OCM19/4/22 Item 11.3	Operating Expenses			(8,000)	286,181
2140227	ADMIN - Records Management	OCM19/4/22 Item 11.3	Operating Expenses		1,500		287,681
2140230	ADMIN - Insurance Expenses (Other than Bld and W/Co	OCM19/4/22 Item 11.3	Operating Expenses			13,336	301,017
2140240	ADMIN - Advertising and Promotion	OCM19/4/22 Item 11.3	Operating Expenses		2,000		303,017
2140252	ADMIN - Consultants	OCM19/4/22 Item 11.3	Operating Expenses			(17,000)	286,017
2140288	ADMIN - Building Operations	OCM19/4/22 Item 11.3	Operating Expenses			(190)	285,827
2140289	ADMIN - Building Maintenance	OCM19/4/22 Item 11.3	Operating Expenses			(19,650)	266,177
2140291	ADMIN - Loss on Disposal of Assets	OCM19/4/22 Item 11.3	Non Cash Movement	2,055		0	266,177
2140300	PWO - Employee Costs	OCM19/4/22 Item 11.3	Operating Expenses			(15,000)	251,177
2140304	PWO - Training & Development	OCM19/4/22 Item 11.3	Operating Expenses			(26,000)	225,177
2140305	PWO - Recruitment	OCM19/4/22 Item 11.3	Operating Expenses		200		225,377
2140316	PWO - Postage and Freight	OCM19/4/22 Item 11.3	Operating Expenses			(700)	224,677
2140329	PWO - Insurance Expenses (Except Workers Comp)	OCM19/4/22 Item 11.3	Operating Expenses			(3,940)	220,737
2140341	PWO - Subscriptions & Memberships	OCM19/4/22 Item 11.3	Operating Expenses			(118)	220,619
2140361	PWO - Engineering & Technical Support	OCM19/4/22 Item 11.3	Operating Expenses		63,360		283,979
2140365	PWO - Maintenance/Operations	OCM19/4/22 Item 11.3	Operating Expenses		2,700		286,679
2140387	PWO - Other Expenses	OCM19/4/22 Item 11.3	Operating Expenses		1,600		288,279
2140400	POC - Internal Plant Repairs - Wages & O/Head	OCM19/4/22 Item 11.3	Operating Expenses			(4,500)	283,779
2140411	POC - External Parts & Repairs	OCM19/4/22 Item 11.3	Operating Expenses			(92,520)	191,259
2140412	POC - Fuels and Oils	OCM19/4/22 Item 11.3	Operating Expenses			(15,000)	176,259
2140413	POC - Tyres and Tubes	OCM19/4/22 Item 11.3	Operating Expenses		1,300		177,559
2140416	POC - Licences/Registrations	OCM19/4/22 Item 11.3	Operating Expenses		500		178,059
2140417	POC - Insurance Expenses	OCM19/4/22 Item 11.3	Operating Expenses		2,324		180,383
2140505	SAL - Paid Parental Leave	OCM19/4/22 Item 11.3	Operating Expenses			(25,000)	155,383
	Land and Buildings	OCM19/4/22 Item 11.3	Investing Activities		143,313		298,696
	Plant & Equipment	OCM19/4/22 Item 11.3	Investing Activities		287,716		586,412
	Infrastructure - Roads	OCM19/4/22 Item 11.3	Investing Activities		130,312		716,724
	Infrastructure - Other	OCM19/4/22 Item 11.3	Investing Activities			(172,425)	544,299
	Proceeds on Disposal of Assets	OCM19/4/22 Item 11.3	Investing Activities			(100,091)	444,208
	Reserves Transfers In	OCM19/4/22 Item 11.3	Financing Activities			(250,687)	193,521
	Reserves Transfers out	OCM19/4/22 Item 11.3	Financing Activities			(193,521)	0
TOTALS					41,823	1,628,565	(1,628,565)

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 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	77	22.00%			Within Variance
General purpose funding	1,156,177	54.73%	😊	Timing	Approx. 75% of the Financial Assistance Grants allocated to the Shire for FY23 were paid in April.
Law, order and public safety	(2,822)	(8.14%)			Within Variance
Health	264	7.93%			Within Variance
Education and welfare	(81,264)	(16.70%)	😞	Timing	HCP Funding is \$87k lower than YTD budget. This is generally offset by lower expenditure in the Aged Other programs.
Housing	(5,837)	(4.67%)			Within Variance
Community amenities	5,828	2.25%			Within Variance
Recreation and culture	75,472	236.52%	😊	Permanent	Operating Contributions are higher than YTD Budget, as the Budget is sitting as a Non- Operating Contribution. Staff will review to ensure postings are correct as at EOFY.
Transport	206,578	5.79%			Within Variance
Economic services	10,165	5.68%			Within Variance
Other property and services	(789)	(0.81%)			Within Variance
Expenditure from operating activities					
Governance	38,445	11.34%	😊	Timing	Audit fees are \$35k lower due to the recent finalisation of the 20/21 audit. The OAG is yet to invoice the Shire.
General purpose funding	743	0.49%			Within Variance
Law, order and public safety	8,265	6.91%			Within Variance
Health	1,526	7.34%			Within Variance
Education and welfare	78,663	18.15%	😊	Timing	HCP expenditure is \$63k lower than YTD budget. This is generally offset by lower revenue in the Aged Other programs. Other Welfare Events has no expenditure to date with a YTD budget of \$8k.
Housing	10,368	4.59%			Within Variance
Community amenities	25,842	7.24%			Within Variance
Recreation and culture	41,541	4.99%			Within Variance
Transport	(72,694)	(1.41%)			Within Variance
Economic services	19,233	4.40%			Within Variance
Other property and services	(468,709)	(509.98%)	😞	Timing	Private Works expenditure is \$29k higher than budget. These costs are due to be invoiced so will be offset by revenue. Public Works & Plant Overheads under recovered to YTD budget by \$318k, Admin Overheads under-recovered \$87k to YTD budget. These recoveries will be reviewed by staff.
Non-cash amounts excluded from operating activities	318,688	25.90%	😞	Permanent	Depreciation expense is higher than YTD and Budget. As this is a non-cash item there is no impact on the Shires funding position. Staff will review depreciation rates prior to EOFY to ensure they align with the recent years revaluations.
Investing activities					
Proceeds from non-operating grants, subsidies and contributions	(77,357)	(7.57%)			Within Variance
Proceeds from disposal of assets	0	0.00%			Within Variance
Proceeds from financial assets at amortised cost - self supporting loans	0	0.00%			
Payments for financial assets at amortised cost - self supporting loans	0	0.00%			
Payments for property, plant and equipment and infrastructure	(70,567)	(2.94%)			Within Variance
Financing activities					
Proceeds from new debentures	0	0.00%			Within Variance
Transfer from reserves	0	0.00%			Within Variance
Repayment of debentures	0	0.00%			Within Variance
Transfer to reserves	0	0.00%			Within Variance
Brought Forward Surplus					
Opening funding surplus / (deficit)	0	0.00%			Within Variance



Shire of Dowerin
List of Payments For The Period Ending 30 April 2022

Last EFT No: EFT9701

Chq/EFT	Date	Name	Description	Amount
EFT9702	08/04/2022	Holberton Earthmoving	RRG Dowerin-Meckering Road - Provide Wet Hire of Grader & Semi Water Cart As Per Panel Tender For Road Construction Works	\$ 6,006.00
EFT9703	08/04/2022	Ensuites To Go WA	HCP Purchase - Hire of Portable Deluxe Ensuite 11 April to 1 May 2022 While Client has Bathroom Modifications (Covered by Funding)	\$ 1,784.00
EFT9704	14/04/2022	Avon Waste	REFUSE; Waste Collection - Rubbish & Recycling to 25 March 2022	\$ 2,553.64
EFT9705	14/04/2022	Ampac Debt Recovery (WA) Pty Ltd	RATES; Debt Collection Expenses March 2022	\$ 477.33
EFT9706	14/04/2022	Advanced Traffic Management (Cashflow Finance)	WFN182D Dowerin Kalannie Road - Provide Traffic Management for Road Construction Project and Triathlon - Provision of Traffic Management	\$ 14,281.75
EFT9707	14/04/2022	Avon Valley Windscreens	Hyundai Tucson Rego D00 - Replace Front Windscreen & Calibrate Sensors	\$ 1,320.00
EFT9708	14/04/2022	Australian Community Media	Central Wheatbelt Directory 2022-2024 Adverts	\$ 260.00
EFT9709	14/04/2022	Courtney Begley	HCP Purchase - Provision of DA & Travel - Various Clients (Covered by Funding)	\$ 1,296.60
EFT9710	14/04/2022	BOC Limited	Consumables - Oxygen & Acetylene Cylinder Rental 26 February to 28 March 2022	\$ 45.69
EFT9711	14/04/2022	Marina Bauer	Reimbursement - Exhaust Fan & Shower Head for 1/13 Stacy Street	\$ 66.15
EFT9712	14/04/2022	Bunnings Group Limited	Materials for 2/18 Memorial Avenue Bathroom Renovation, Depot, Admin Office Bathroom Renovation, Rec Centre & 1/18 Memorial Avenue	\$ 2,823.62
EFT9713	14/04/2022	BriJarCass Security Pty Ltd	Contract Cleaning Services 21 February to 20 March 2022	\$ 9,845.00
EFT9714	14/04/2022	Contract Aquatic Services	Swimming Pool Management - March Monthly Contract Fee, Additional Hours for Swimming Carnival, Morning Lap Swimming, Swimming Club Mile Swim, Triathlon & Swimming Lessons, and Pool Chemicals	\$ 19,222.50
EFT9715	14/04/2022	Cody Express Transport	Freight - Materials for Admin Bathroom Refurb	\$ 60.50
EFT9716	14/04/2022	Dowerin Refrigeration	Dowerin Community Club - Repair Water Cooler on Tennis Court Side	\$ 484.00
EFT9717	14/04/2022	Dowerin Community Resource Centre	Libraries - Provision of Public Library Services as per MOU 1 April to 30 June 2022	\$ 1,250.00
EFT9718	14/04/2022	Dowerin Tyre & Exhaust	D031 Plant Trailer - Supply 4x New Tyres, D00 DHC Vehicle - Supply & Fit 2x Tyres and Case Mower - Supply Battery Terminal	\$ 1,536.00
EFT9719	14/04/2022	Dowerin Gourmet Butchershop	Triathlon - BBQ Sausages	\$ 159.31
EFT9720	14/04/2022	Dowerin Mens Shed	Refuse Site Maintenance - Management of Tip Site as Per Agreement March 2022	\$ 1,000.00
EFT9721	14/04/2022	Doug Davey	Reimbursement - Materials to Repair Clothes Line & Front Door Knob and Keys Cut for 1/18 Memorial Avenue	\$ 51.60



Shire of Dowerin
List of Payments For The Period Ending 30 April 2022

EFT9722	14/04/2022	Dowerin Diesel & Mechanical Pty Ltd	D005 Hino Truck - Attend Breakdown to Suspected Electrical Fault & Carry Out Service, D002 Ford Ranger- Service & Replace Front Brake Pads, D006 Loader - Service & Replace Bucket Cheek Plates, D012 Mustang Skid Steer - Carry Out Hydraulic Repairs, D004 Mitsubishi Truck - Repairs to Tipper Door and D003 Mitsubishi Truck - Attend Breakdown & Repair Snapped Air Fitting	\$ 4,227.75
EFT9723	14/04/2022	GHD Pty Ltd	AGRN903 Flood Damage Repairs - Project Management/Supervision, Technical/Administration Support, On-Site Supervision of Civic Works, Travel, Meals & Accommodation	\$ 59,908.35
EFT9724	14/04/2022	Great Southern Fuel Supplies	Diesel Stock Purchase - Supply 10,000L Diesel Fuel & Delivery to Depot	\$ 17,325.00
EFT9725	14/04/2022	G & C Glass	2/18 Memorial Ave - Supply and Install Shower Screen & Admin Office Refurb - Supply & Fit Splashback for Chambers Kitchenette	\$ 2,279.20
EFT9726	14/04/2022	Grandstand Agency	Band for Bring the Rain Festival	\$ 1,980.00
EFT9727	14/04/2022	HBP Services WA	EHO Service Provision - Consulting Services March 2022	\$ 396.00
EFT9728	14/04/2022	Holberton Earthmoving	AGRN903 Flood Damage Repairs - Cunderdin-Minnivale, Dowerin-Kalannie, Dowerin-Koorda & Rabbit Proof Fence Road and WSNF Dowerin-Kalannie Road - Supply Wet Grader & Semi Water Cart Hire	\$ 381,587.25
EFT9729	14/04/2022	Jason Signmakers	Road Maintenance - Supply Children Crossing Signs & Delivery to Freight Company	\$ 680.75
EFT9730	14/04/2022	Koorda Ag Parts	HCP Purchase - Provision of Garden Home Maintenance Services for 3 Months - I McWha (Covered by	\$ 759.00
EFT9731	14/04/2022	State Library of WA	Libraries - Inter-Library Loans Freight Recoup January to June 2022	\$ 165.86
EFT9732	14/04/2022	Lloyd's Air-Conditioning And Refrigeration Services	1/13 Stacy Street, 2/18 Memorial Avenue, 3/18 Memorial Avenue & 4/18 Memorial Avenue - Clean Coil and Fan Scroll and Admin Office - Repairs to Aircon Leak	\$ 2,188.35
EFT9733	14/04/2022	Lite n' Easy	HCP Purchase - Lite N' Easy Packs - Various Clients (Covered by Funding)	\$ 230.25
EFT9734	14/04/2022	MM Electrical	18 O'Loghlen Street & 3/18 Memorial Avenue - Standard Surrong 1G Flush Mount, Exhaust Fan & Halogen Lamp	\$ 214.99
EFT9735	14/04/2022	Cheryl Murray	Reimbursement - Meals on TRELIS Training and Fabric, Pins & Vinyl for Triathlon Bibs	\$ 264.35
EFT9736	14/04/2022	MJ & RL McCall	Reimbursement - 2x Synergy Power Bills as per Employment Contract	\$ 708.27
EFT9737	14/04/2022	New Ground Water Services Pty Ltd	Town Oval Retic Upgrade - Claim 2	\$ 97,915.37
EFT9738	14/04/2022	Jamie Newton	1/13 Stacey Street - Carpet Cleaning 2.5 Hours	\$ 175.00
EFT9739	14/04/2022	Panetta McGrath Lawyers	Legal Services	\$ 1,138.50
EFT9740	14/04/2022	Quairading Earthmoving	WSNF Dowerin-Kalannie Road - Supply Wet Hire of Dozer to Push Up Approximately 5000m3 Gravel & Mobilisation	\$ 14,069.88
EFT9741	14/04/2022	R B Motors Pty Ltd	Ford Ranger D07 - Conduct 60,000km Service & Repairs	\$ 688.11



Shire of Dowerin
List of Payments For The Period Ending 30 April 2022

EFT9742	14/04/2022 Resonline Pty Ltd	SSA - Monthly Room Manager Invoice March 2022	\$	220.00
EFT9743	14/04/2022 Sally J Design	Logo/Branding Development for Dowerin in Partnership with the CRC	\$	649.00
EFT9744	14/04/2022 Shire of Mt. Marshall	COVID Expenses - 285 RAT Tests	\$	2,288.55
EFT9745	14/04/2022 Telstra	Telephone Usage & Service Charges - MCCA, CEO & MWA iPhones & Mobiles, PWO, Pool, & SSA Mobiles, Teltonika 4G Fail Over, Dowerin Fire Shed Night Hawk and Irrigation	\$	715.26
EFT9746	14/04/2022 Toll IPEC Pty Ltd	Library - Freight to State Distribution Centre	\$	24.93
EFT9747	14/04/2022 Stephen O'Toole	Reimbursement - Materials for 2/18 Memorial Ave Bathroom Renovation & Fuel	\$	344.30
EFT9748	14/04/2022 Tin Dog General Store	Triathlon - Napkins, Bread & Onions	\$	49.20
EFT9749	14/04/2022 VinylTech Cabinet Systems Pty Ltd	CRC - Various Cabinetry 50% Deposit	\$	4,470.00
EFT9750	14/04/2022 Westcoast Gyprock Pty Ltd	Dowerin Community Club - Supply new gridwork plus bulkheads, Remove damaged ceiling, install extra framework, Bulkheads, replace lights, flush up damaged area, Paint where applicable, Reconnect air-conditioning, Reconnect electrical & Clean up and remove building debris	\$	68,500.00
EFT9751	14/04/2022 Wheatbelt Business Network	WBN Full Membership Including CCIWA	\$	360.00
EFT9752	14/04/2022 W Squared Pty Ltd T/A BHW Consulting	2021 Local Law Review	\$	5,115.00
EFT9753	14/04/2022 Wallis Computer Solutions	Amin IT - 1x M365 Business Premium License & 1x Office365 Business Basic + EOA License	\$	598.59
EFT9754	14/04/2022 Xenex Systems Pty Ltd	Amin Office - Telephone Usage & Service Charges March 2022	\$	456.17
EFT9755	14/04/2022 Yleena Farm	AGRN903 Flood Damage Repairs - 26,100m3 Gravel for Road Construction	\$	64,781.20
EFT9756	14/04/2022 Zacks	Design & Artwork Set up of Aluminium Panels to Tell the Dowerin Field Day Story	\$	4,097.50
EFT9757	27/04/2022 Arrow Bronze	Dowerin Cemetery - Niche Wall Plaque Emmott	\$	348.10
EFT9758	27/04/2022 Avon Waste	REFUSE; Waste Collection - Rubbish & Recycling to 8 April 2022	\$	2,580.08
EFT9759	27/04/2022 Advanced Traffic Management (Cashflow Finance)	WSFN Dowerin Kalannie Road - Supply Traffic Control For Road Construction, Cement Stabilisation Works & Final Trim	\$	38,587.73
EFT9760	27/04/2022 A-Flo Equipment	Depot Fuel Bowser - Travel, Installation & Commissioning and Training for Watch Dog OCIO Digital Level Gauge	\$	825.00
EFT9761	27/04/2022 Agwest Machinery	Building Maintenance - Supply Stihl Battery AP 300	\$	268.99
EFT9762	27/04/2022 Allion Partners	Legal Services for Dowerin Community Cropping Lease Agreement	\$	785.40
EFT9763	27/04/2022 Courtney Begley	HCP Purchase - Provision of DA & Travel -Various Clients (Covered by Funding)	\$	739.60
EFT9764	27/04/2022 Brooks Hire	WSFN Dowerin-Kalannie Road - Provide Dry Hire Of 12T Smooth Drum Roller for Road Construction & Mobilisation of Multi Tyre Roller from Perth to Site	\$	4,891.26
EFT9765	27/04/2022 BrijarCass Security Pty Ltd	Contract Cleaning Services 21 March to 17 April 2022	\$	10,180.50



Shire of Dowerin
List of Payments For The Period Ending 30 April 2022

EFT9766	27/04/2022 Complete Office Supplies	Stationery Order - Diaries, Cord Clips, Sticky Notes, Notebooks, Biscuits & Batteries and Centre Based Day Care - Biscuits, Coffee & Tea for Gentle Gym	\$	364.28
EFT9767	27/04/2022 C & F Building Approvals	Provision of Building Services (as per SA01-2020) March 2022	\$	440.00
EFT9768	27/04/2022 Landgate	Rates - Mining Tenements Minimum Charge	\$	41.30
EFT9769	27/04/2022 Dowerin & Districts Farm Shed	Restock of Cleaning Supplies, Centenary Park - Power Feed Fertiliser, Fuel Pod D02 - Fuel Pump, PPE - Employee Uniform Order & Steel Cap Boots, Employee Expenses - 5x 5L Drink Bottles and WSFN Dowerin-Kalannie Road - 1x Pack 9400mm Fence Droppers	\$	1,444.95
EFT9770	27/04/2022 Department of Mines, Industry Regulation & Safety	Building Services Levy Remittance Advice - March 2022	\$	56.65
EFT9771	27/04/2022 Dowerin Gourmet Butchershop	ANZAC Day - Provide Sausages & Bacon for Breakfast	\$	284.00
EFT9772	27/04/2022 Dowerin Mens Shed	Refuse Site Maintenance - Management of Tip Site on Sundays as per Agreement September 2022	\$	1,000.00
EFT9773	27/04/2022 Fuel Distributors of WA Pty Ltd	Diesel Fuel Stock - Supply and Delivery of 10,000L Bulk Diesel to Depot	\$	17,016.60
EFT9774	27/04/2022 eFire & Safety	Biannual Fire Equipment Servicing	\$	3,070.10
EFT9775	27/04/2022 Hersey's Safety Pty Ltd	Consumables - Supply White Spray & Mark, Blow Nozzle & Hose Tails to Works Depot	\$	430.32
EFT9776	27/04/2022 Holberton Earthmoving	WSFN Dowerin-Kalannie Road - Supply Wet Hire Grader & Semi Tipper As Per Panel Tender and RRG Dowerin-Meckering Road - Supply Semi Water Cart Wet Hire	\$	16,164.50
EFT9777	27/04/2022 Johns Building Supplies	Dowerin Community Club - Interfold Hinges & Freight	\$	221.28
EFT9778	27/04/2022 Lloyd's Air-Conditioning & Refrigeration Services	Annual Air-Conditioning Servicing & Travel for all Shire Residential & Public Buildings	\$	3,820.00
EFT9779	27/04/2022 Lite n' Easy	HCP Purchase - Lite N' Easy Packs - Various Clients (Covered by Funding)	\$	413.29
EFT9780	27/04/2022 Sheree Lowe	Bring the Rain - Face Painting for Community Event	\$	340.00
EFT9781	27/04/2022 Mayday Rental	WSFN Dowerin Kalannie Road - Supply Dry Hire Front End Loader As Per Panel Tender 1 March to 1 April 2022	\$	15,183.85
EFT9782	27/04/2022 Mad Cow Entertainment	Bring the Rain Pre Seeding Event - Mechanical Galaxy Meltdown, Bouncy Castle & Delivery	\$	1,745.00
EFT9783	27/04/2022 Mainform Corporation Pty Ltd	Consultants - Carry Out Level 1 Visual Bridge Inspection on Dowerin-Koorda Road and Provide Written & Photographic Report	\$	1,523.50
EFT9784	27/04/2022 Comfort Style Furniture & Bedding	HCP Purchase - Purchase New Bed with Foot & Head Raising and 1x Sheet Set (Covered by Funding)	\$	2,307.00
EFT9785	27/04/2022 New Ground Water Services Pty Ltd	Town Oval reticulation Upgrade - Claim 3	\$	69,509.10
EFT9786	27/04/2022 One Music Australia	One Music Subscription - Quarter 4 Payment for Annual License	\$	87.25
EFT9787	27/04/2022 Fulton Hogan Industries Pty Ltd	RRG Dowerin-Meckering Road - Sealing SLK 11.36 to 16.13	\$	158,519.20



Shire of Dowerin
List of Payments For The Period Ending 30 April 2022

EFT9788	27/04/2022 Perth Laundry Equipment	SSA - Washing Machine & Dryer Hire 22 April to 21 May 2022	\$ 419.46
EFT9789	27/04/2022 Paveline International	Jet Patcher - Supply Rotor, Top Wear Plate, Bottom Wear Plate & Distributor Drive Key and Freight	\$ 2,957.04
EFT9790	27/04/2022 Rural Infrastructure Services	WSFN Dowerin-Kalannie Road - Provision of Consultancy Services 20 February to 31 March 2022	\$ 2,977.92
EFT9791	27/04/2022 State Law Publisher	State Law Publisher - Local Law Gazettal	\$ 7,755.90
EFT9792	27/04/2022 Sheridans For Badges	Admin Uniforms - Name Badges for Cheryl and Dayna	\$ 76.34
EFT9793	27/04/2022 Stabilco Pty Ltd	WFN Dowerin-Kalannie Road - 41,140m2 Stabilisation, Site Establishment Fee, 197 Teeth, 4 Holders, Weekend Surcharge & Waiting Time	\$ 184,819.53
EFT9794	27/04/2022 Seton Australia Pty Ltd	Stewart Street Ablutions - Supply 2x ABC Foam Dispensers	\$ 119.64
EFT9795	27/04/2022 Georgie Sadler	Bring the Rain Pre-Seeding Event - Music Entertainment	\$ 250.00
EFT9796	27/04/2022 The Silver Possum	Refreshments - Catering for Curtin University Regional Development Visit	\$ 440.00
EFT9797	27/04/2022 Slimline Warehouse	Public Relations & Area Promotion - Public Notice Board for Outside the Tin Dog General Store	\$ 465.74
EFT9798	27/04/2022 Telstra	Telephone Usage & Service Charges April 2022 - TIMS Fire Mobile	\$ 437.84
EFT9799	27/04/2022 Toll IPEC Pty Ltd	Health Analytical Expenses - Freight for Water Sampling	\$ 22.47
EFT9800	27/04/2022 Telly's Auto Electrical & Air-Conditioning	D004 Mitsubishi Truck - Carry Out Air Conditioning Repairs & Repair Electric Mirror, D009 Hino Truck - Supply & Install 2x Flashing Beacons, D8147 Maintenance Trailer - Supply & Install New Trailer Plug and Water Cart - Supply & Fit New Headlight Glove	\$ 1,622.50
EFT9801	27/04/2022 Tin Dog General Store	ANZAC Day - Materials for Breakfast, Refreshments for Council Meeting April 2022, Admin - Milk, Coffee & Sugar, Depot - Water Bottles & Milk, Bring The Rain Event - Alfoil & Containers and Refreshments for Curtin Uni Students	\$ 387.76
EFT9802	27/04/2022 Wesfarmers Kleenheat Gas	26 O'Loghlen Street - Annual Facility Fee for 2x Gas Cylinders	\$ 85.80
EFT9803	27/04/2022 WA Fenceworks Pty Ltd	Amery Refuse Site - Supply & Install 115LM 2400mm High Galvanized Chainmesh Fence	\$ 17,765.00
EFT9804	27/04/2022 Westrac Equipment	120M CAT Grader - Carry Out Works to Diagnose Engine Issue & Provide Repairs	\$ 18,420.30
EFT9805	27/04/2022 Wheatbelt Engineering & Crane Hire	WSFN Dowerin-Kalannie Road - Supply Wet Hire of Crane For Loading & Unloading Water Tank to 6 Wheeler	\$ 550.00
EFT9806	27/04/2022 WA Country Chemist	HCPL4 - Boxes of Pull Ups for Various Clients (Covered by Funding)	\$ 644.45
EFT9807	27/04/2022 Wetdeck Pools	Dowerin Swimming Pool Leak Repairs Progress Claim 1 - Mobilisation, PVC Pipe & Fittings and Concrete Cutting Equipment	\$ 18,700.00
			\$ 1,416,202.14

Last Cheque No: 10974



Shire of Dowerin
List of Payments For The Period Ending 30 April 2022

10975	19/04/2022	Department of Primary Industries & Regional Development	Animal Other Expenses - Non-Farming 3 Year PIC Re-Registration - 23 April 2022	\$ 76.50
10976	19/04/2022	Synergy	Electricity Usage & Service Charges 25 February 2022 to 24 March 2022 - Street Lighting	\$ 4,847.28
10977	19/04/2022	Water Corporation	Water Usage & Service Charges 4 February 2022 to 1 April 2022 - All Shire Buildings, Standpipes, Reserves, Ovals, Information Bays, Swimming Pool, Sewerage, Amery Refuse Site, Parks & Gardens	\$ 45,077.24
10978	21/04/2022	Department of Mines, Industry Regulation & Safety	Bonds Administrator - 2/13 Stacy Street Bond	\$ 880.00
				\$ 50,881.02
Last Direct Debit No: 11639				
DD11649.1	04/04/2022	Shire of Dowerin - Visa Card Payments	NAB Business Visa - March 2022	\$ 4,395.95
DD11662.1	21/04/2022	Puma Energy	Petrol Usage - March 2022	\$ 269.03
DD11656.1	13/04/2022	Precision Administration Services Pty Ltd	Superannuation - PPE 12.04.2022	\$ 7,907.16
DD11670.1	27/04/2022	Precision Administration Services Pty Ltd	Superannuation - PPE 26.04.2022	\$ 6,597.37
DD11652.1	04/04/2022	Western Australian Treasury Corporation	Loan No. 100 Principal & Interest Payment - Government Housing Accommodation	\$ 9,853.62
DD11653.1	04/04/2022	Western Australian Treasury Corporation	Loan No. 99 Principal & Interest Payments - Short Term Accommodation Units	\$ 26,585.24
130891	01/04/2022	Bank Fee	Merchant Fee	\$ 287.98
130891	28/04/2022	Bank Fee	NAB Connect Fee	\$ 40.74
130891	29/04/2022	Bank Fee	Bank Fee	\$ 54.00
130891	29/04/2022	Bank Fee	BPAY Charge	\$ 13.11
130891	06/04/2022	Bank Fee	Deposit Book	\$ 5.00
				\$ 56,009.20

\$ 1,523,092.36

\$ 1,416,202.14	EFT9702 to EFT9807
\$ 50,881.02	Cheque 10975 to 10978
\$ 4,395.95	Direct Debit 11649: Credit Card Payment: March 2022
\$ 269.03	Direct Debit 11662: Puma Energy: Fuel: March 2022
\$ 14,504.53	Direct Debit 11656 & 11670: Superannuation
\$ 36,438.86	Direct Debit 11652& 11653: WATC Principal Loan & Interest Repayments
\$ 400.83	130891: Bank Fees



Shire of Dowerin
List of Payments For The Period Ending 30 April 2022

\$ 64,113.89 PPE 12 April 2022 - Wages of Dowerin Home Care Partially Funded
\$ 47,643.88 PPE 26 April 2022 - Wages of Dowerin Home Care Partially Funded
\$ 111,757.77

\$ 1,634,850.13 Total Payments for April 2022 Including Payroll x2

SHIRE OF DOWERIN

Date: 4.05.2022
Voucher: 699
Chq: DD

Amount in words: Two Thousand Five Hundred and Seven Dollars and Eighty Eight Cents \$ 2,507.88

Dr to. D89 - Shire of Dowerin NAB Business Visa

MUNICIPAL FUND

CEO

We hereby certify in accordance with "The Local Government Act 1995" and Local Government (Financial Management) Regulations that the work as specified below has been duly and faithfully performed and approved.

Recommended by the Finance Committee

APPROVED FOR
PAYMENT



DATE OF SERVICE	GL	PARTICULARS (if progress payment, state total amount of contract and amount of previous payments, if any)	GST	AMOUNT
4.04.2022	2140220	Exetel; Corporate Internet - Recurring Monthly Charge	\$ 70.45	\$ 775.00
11.04.2022	2130241	Adobe Pro DC; Monthly Software Subscription - CDO	\$ 2.00	\$ 21.99
11.04.2022	2140418	Bunnings; Consumables - 2x Blower Vacuum Cordless Kits	\$ 16.27	\$ 179.00
	2140287	Bunnings; Administration Expenses - Various Storage Containers	\$ 4.40	\$ 48.40
19.04.2022	2140241	Adobe Pro DC; Monthly Software Subscription - EGO	\$ 2.00	\$ 21.99
19.04.2022	2140221	Zoom; Standard Pro Annual Renewal	\$ -	\$ 209.90
28.04.2022	2030211	NAB; Visa Card Fee - R. McCall	\$ -	\$ 9.00
1.04.2022	P714.261.2261	D4 MCCA Vehicle - Fuel	\$ 10.28	\$ 113.10
31.03.2022	2140416	WA Police Force; Corporate Firearms License Annual Renewal	\$ -	\$ 137.00
4.04.2022	2140205	CT Movers; Recruitment - Costs for MCCA Relocation (Deposit) as per Employment Contract	\$ 9.09	\$ 100.00
5.04.2022	2140205	CT Movers; Recruitment - Costs for MCCA Relocation as per Employment Contract	\$ 79.75	\$ 877.20
28.03.2022	2030211	NAB; Visa Card Fee - A. Wooldridge	\$ -	\$ 9.00
28.03.2022	2030211	NAB Other Charges	\$ -	\$ 6.30
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
TOTAL \$			\$ 194.24	\$ 2,507.88

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



CERTIFIED SPECIAL EMERGENCY PAYMENTPRESIDENT



Statement for

NAB Business Visa

NAB Commercial Cards Centre - GPO Box 9992 Melbourne Victoria 3001
Tel 1300 498 694 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 29 March 2022 to 28 April 2022
Company Account No: 4557 0498 0002 7159
Facility Limit: \$16,000

Your Account Summary

Balance from previous statement	\$4,395.95 DR
Payments and other credits	\$4,395.95 CR
Purchases, cash advances and other debits	\$2,483.58 DR
Interest and other charges	\$24.30 DR
Closing Balance	\$2,507.88 DR

**YOUR DIRECT DEBIT PAYMENT OF \$2,507.88 WILL BE
CHARGED TO ACCOUNT 000086608- 0000480807363 ON
04/05/2022 AS PER OUR AGREEMENT.**

118/04/18/M00591/S000933/1001865

see reverse for transaction details

Transaction record for: Billing account

Date	Amount A\$	Details	Reference
4 Apr 2022	\$4,395.95 CR	DIRECT DEBIT PAYMENT	74557042091
19 Apr 2022	\$6.30	NAB INTNL TRAN FEE - (SC)	74557042109
Total for this Period:	\$4,389.65 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



Bill 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	\$1,256.28	\$9.00	\$1,265.28
4557-0455-3810-8790	MR LES JOHN VIDOVICH	\$5,000	\$0.00	\$113.10	\$0.00	\$113.10
4557-0455-3822-0801	MR AARON GARTH WOOLD	\$5,000	\$0.00	\$1,114.20	\$9.00	\$1,123.20
4557-0498-0002-7159	BILLING ACCOUNT	\$0	\$4,395.95 CR	\$0.00	\$6.30 DR	\$4,389.65 CR
			\$4,395.95 CR	\$2,483.58 DR	\$24.30 DR	\$1,888.07 CR

Transaction type

Purchase

Annual percentage rate

0.000%

Daily percentage rate

0.00000%



000000000000

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: 29 March 2022 to 28 April 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
4 Apr 2022	\$775.00	EXETEL PTY LTD NORTH SYDNEY	Corporate Internet- Recurring Monthly Charge			2140220	74564722091
11 Apr 2022	\$21.99	ADOBE ACROPRO SUBS ADOBE.LY/ENAU	Adobe Pro DC-Monthly Software Subscription- CDO			2130241	74069882098
11 Apr 2022	\$227.40	BUNNINGS 350000 CANNINGTON	Consumables-2x Blower Vacuum Kits & Admin- Various Storage Containers			2140415/2140287	74940522099
19 Apr 2022	\$21.99	ADOBE ACROPRO SUBS ADOBE.LY/ENAU	Adobe Pro DC Monthly Software Subscription- EGO			2140241	74069882106
19 Apr 2022	\$209.90	ZOOM.US 888-799-9666 WWW.ZOOM.US CA	Zoom Standard Pro Annual Renewal			2140221	24492162104
28 Apr 2022	\$9.00	CARD FEE	NAB Visa Card Fee- R. McCall			2030211	74557042118
Total for this period	\$1,265.28		Totals				

Employee declaration

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

Cardholder signature:

[Handwritten Signature]
 R. Truff

Date:

9/5/22

118/04/18/M00592/S000934/0001867

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, 7 days a week)

Cardholder Details

Cardholder Name: MR LES JOHN VIDOVICH
Account No: 4557 0455 3810 8790
Statement Period: 29 March 2022 to 28 April 2022
Cardholder Limit: \$5,000

Transaction record for: MR LES JOHN VIDOVICH

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
1 Apr 2022	\$113.10	COLES EXPRESS 6915 MIDDLE SWAN	DA-MCCS Vehicle - Fuel			9114.261.2261	74363962090
Total for this period	\$113.10		Totals				

Employee declaration

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

Cardholder signature:

Jw. Vidovich
R

Date:

4/5/22

118/04/18/M00592/S000935/1001869

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 AARON GARTH WOOLDRIDGE
 Account No: 4557 0455 3822 0801
 Statement Period: 29 March 2022 to 28 April 2022
 Cardholder Limit: \$5,000

Transaction record for: MR AARON GARTH WOOLDRIDGE

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 Mar 2022	\$137.00	WESTERN AUSTRALI EAST PERTH	WA Police Force - Corporate Firearms Licence Annual Renewal			2140416	74940522089
4 Apr 2022	\$100.00	CHAK TRANSPORT PTY LTD BYFORD	Recruitment - MCCS moving costs (deposit) as per Employment Contract			2140205	74940522091
5 Apr 2022	\$877.20	CHAK TRANSPORT PTY LTD BYFORD	Recruitment - MCCS Relocation costs as per Employment Contract			2140205	74940522093
28 Apr 2022	\$9.00	CARD FEE	NAB Visa Card Fee - A. Wooldridge			2030211	74557042118
Total for this period	\$1,123.20		Totals				

Employee declaration

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

Cardholder signature: 

Date: 4/5/22

POLICY NUMBER	-	2.1
POLICY SUBJECT	-	2.1 Related Party Disclosures Policy
DATE ADOPTED	-	25 July 2017 (Item 10.1.3)
RESPONSIBLE OFFICER	-	Manager Corporate & Community Services
REVIEWED	-	22 January 2019 (Item 10.2.2)

Objective

The purpose of this Policy is to provide guidance to the Shire in the preparation of financial statements to ensure disclosure requirements are met for AASB 124 Related Party Disclosures.

This policy applies and provides guidance to Related Parties of the Shire and their Related Party Transactions ~~with the Shire. This policy provides guidance in determining Related Parties of the Shire along with associated transactions and~~ outstanding balances, materiality and disclosure requirements with the Shire.

Definitions

AASB 124 means the Australian Accounting Standards Board, Related Party Disclosures Standard.

Arm's Length Terms - Terms between parties that are reasonable in the circumstances of the transaction that would result from:

1. neither party bearing the other any special duty or obligation; and
2. the parties being unrelated and uninfluenced by the other; and
3. each party having acted in its own interest.

Asset - A physical component of a facility which has value, enables a service to be provided and has an economic life of greater than 12 months.

Close members of the family of a person - are those family members who may be expected to influence, or be influenced by, that person in their dealings with the Council and include:

1. that person's children and spouse or domestic partner;
2. children of that person's spouse or domestic partner; and
3. dependants of that person or that person's spouse or domestic partner.

Control - Control of an entity is present when there is:

1. power over the entity; and
2. exposure or rights to variable returns from involvement with the entity; and
3. the ability to use power over the entity to affect the amount of returns received.

Entity can include a body corporate, a partnership or a trust, incorporated, or unincorporated group or body.

Incorporated Association means an association incorporated under the *Associations Incorporation Act 2015*.

Joint Control - The contractually agreed sharing of control of an arrangement, which exists only when decisions about the relevant activities require the unanimous consent of the parties sharing control.

Joint Venture – An arrangement of which two or more parties have joint control and have right to the net assets of the arrangement.

Key Management Personnel (KMP)- means those persons having authority and responsibility for planning, directing and controlling the activities of the Council, directly or indirectly and includes Councillors, the Chief Executive Officer and senior executive employees, as defined in Section 1 of this Policy.

KMP Compensation means all forms of consideration paid, payable, or provided in exchange for services provided, and may include:

1. Short-term employee benefits, such as wages, salaries and social security contributions, paid annual leave and paid sick leave, profit sharing and bonuses (if payable within twelve months of the end of the period) and non-monetary benefits (such as medical care, housing, cars and free and subsidised goods or services) for current employees;
2. Post-employment benefits such as pensions, other retirement benefits, post-employment life insurance and post-employment medical care;
3. Other long-term employee benefits, including long-service leave or sabbatical leave, jubilee or other long-service benefits, long-term disability benefits and, if they are not payable wholly within twelve months after the end of the period, profit sharing, bonuses and deferred compensation;
4. Termination benefits; and
5. Share-based payment.

Material (materiality) means the assessment of whether the transaction, either individually or in aggregate with other transactions, by omitting it or misstating it could influence decisions that users make on the basis of an entity's financial statements. For the purpose of this policy, it is not considered appropriate to set either a dollar value or a percentage value to determine materiality.

Ordinary Citizen Transaction means a transaction that an ordinary citizen of the community would undertake in the ordinary course of business with Council.

Possible (Possibly) close members of the family of a person are those family members who could be expected to influence, or be influenced by, that person in their dealings with the Council and include:

1. that person's brothers' and sisters';
2. aunts', uncles', and cousins' of that person's spouse or domestic partner;
3. dependants of those persons' or that person's spouse or domestic partner as stated in (b2); and
4. that person's or that person's spouse or domestic partners', parents' and grandparents'.

Record means any record of information however recorded and includes- anything on which there is writing, a map, plan, diagram or graph, a drawing, pictorial or graphic work, photograph; or anything from which images, sounds or writings can be reproduced.

Related Party Transaction is a transfer of resources, services or obligations between a Council and a related party, regardless of whether a price is charged.

Significant (significance) means likely to influence the decisions that users of the Council's financial statements make having regard to both the extent (value and frequency) of the transactions, and that the transactions have occurred between the Council and related party outside a public service provider/ taxpayer relationship.

Policy

Related Party relationships are a normal feature of commerce and business. For example, entities frequently carry on parts of their activities through subsidiaries, joint ventures and associates. In those circumstances, there is the possibility of the entity having the ability to affect the financial and operating policies of Council through the presence of control, joint control or significant influence.

A Related Party relationship could influence the normal business operations of Council. In some instances, Council may enter into transactions with a Related Party that unrelated parties would not. For example, goods are supplied to Council on terms that might not be offered to other customers. Also, transactions between Related Parties may not be made on the same terms as between unrelated parties.

The normal business operations of Council may be affected by a Related Party relationship even if Related Party Transactions do not occur. The mere existence of the relationship may be sufficient to affect the transactions of the Council with other parties. Alternatively, one party may refrain from trading with Council because of the significant influence of another—for example, a local supplier may be instructed by its parent not to engage in supplying goods to Council. For these reasons, knowledge of Council's transactions and outstanding balances (including commitments and relationships with Related Parties) may affect assessments of Council's operations by users of financial statements, including assessments of the risks and opportunities facing the Council.

Council in complying with disclosure requirements of AASB 124, will:

1. Identify key management personnel, related party relationships, related party transactions and ordinary citizen transactions;
2. Identify information about the related party transactions for disclosure;
3. Assess materiality of transactions captured;
4. Identify the circumstances in which disclosure of the items in (2) and (3) are required; and
5. Determine the disclosures to be made about those items in the General Purpose Financial Statements for the purpose of complying with AASB 124.

Identification of Key Management Personnel (KMP)

~~AASB 124 defines KMP's as "those persons having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any director (whether executive or otherwise) of that entity".~~

~~KMP's for the Council are considered to include:~~

- ~~1. Councillors (including the Shire President);~~
- ~~2. Chief Executive Officer; and~~
- ~~3. The Management Team.~~

Identification of Related Parties

A person or entity is a related party of Council if any of the following apply:

1. They are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others).
2. They are an associate or belong to a joint venture of which Council is part of.
3. They and Council are joint ventures of the same third party.
4. They are part of a joint venture of a third party and Council is an associate of the third party.
5. A post-employment benefit plan for the benefit of employees of either Council or an entity related to Council.
6. They are controlled or jointly controlled by *Close members of the family of a person*.
7. They are identified as a *close or possibly close member of the family of a person* with significant influence over Council or a *close or possibly close member of the family of a person* who is a KMP of Council.
8. They, or any member of a group of which they are a part, provide KMP services to Council.

For the purposes of this Policy, related parties of Council are:

1. Entities related to Council;
2. Key Management Personnel (KMP) of Council;
3. Close family members of KMP;
4. Possible close family members of KMP's; and
5. Entities or persons that are controlled or jointly controlled by KMP, or their close family members, or their possible close family members.

Review of Related Parties

KMP will be required to complete a 'Related Party Disclosure Declaration' form once every twelve months (July to June) and submit to the Corporate Services Manager. In addition to this, events may warrant additional disclosure during the year. Such events include both ordinary and extraordinary Council Elections, terminations of KMP or appointments of KMP.

The primary identification method of close family members and associated entities of Key Management Personnel shall be by (but not limited to) KMP self-assessment. KMP have a responsibility to identify and report any changes to their related parties as they occur.

If any elected member or employee believes a transaction may constitute a related party transaction they must notify the Chief Executive Officer who will, in consultation with the Corporate Services Manager, make a determination on the matter.

Identification of Control or Joint Control

A person or entity is deemed to have control if they have:

1. power over the entity;
2. exposure, or rights, to variable returns from involvement with the entity; and
3. the ability to use power over the entity to affect the amount of returns.

To jointly control, a person or entity must have contractual rights or agreed sharing of control of the entity, which exists only when decisions about the relevant activities require the unanimous consent of the parties sharing control.

All regional councils and regional subsidiaries meet the definition of a related entity.

Required Disclosures and Reporting

AASB 124 states Council must disclose the following financial information in its financial statements for each financial year:

1. *Disclosure of any related party relationship* - must disclose in the annual financial statements its relationship with any related parties or subsidiaries (where applicable), whether or not there have been transactions within the relevant reporting period.
2. *KMP Compensation Disclosures* - must disclose in the annual financial statements KMP for each of the categories of compensation (as defined in the definitions of this Policy) in total.

Related Party Transactions Disclosures

The Standard defines a related party transaction as being a 'transfer of resources, services or obligations between a reporting entity and a related party, regardless of whether a price is charged'.

The Shire deems the following transactions with a Related Party to be a Related Party Transaction (but not limited to):

1. Purchase or sale of goods;
2. Purchase or sale of property and other assets;
3. Rendering or receiving services;
4. Leases;
5. Quotations and/or tenders;
6. Commitments;
7. Settlements of liabilities on behalf of Council or by Council on behalf of the related party;
8. Guarantees given or received;
9. Loans and Settlements of liabilities;
10. Expense recognised during the period in respect of bad debts;
11. Provision for doubtful debts relating to outstanding balances;
12. Grants and subsidy payments made to associated entities of Council;
13. Non-monetary transactions between Council and associated entities of Council;
14. Other goods and services provided by Council to associated entities of Council;
15. Compensation made to key management personnel;
16. Fees and charges charged to related parties;
17. Infrastructure contributions and application fees from related parties;
18. Purchase of materials and services from related parties; and

19. Employee expenses for close family members of key management personnel.

Council must disclose all **material** and **significant** Related Party Transactions in its annual financial statements and include the following detail:

1. The nature of the related party relationship; and
2. Relevant information about the transactions including:
 - a. The amount of the transaction;
 - b. The amount of outstanding balances, including commitments, and their terms and conditions, including whether they are secured, and the nature of the consideration to be provided in the settlement; and details of any guarantee given or received.
 - c. Provision for doubtful debts related to the amount of outstanding balances; and;
 - d. The expense recognised during the period in respect of bad or doubtful debts due from related parties.

The following matters must be considered in determining the materiality and significance of any related party transactions:

1. Significance of transaction in terms of size;
2. Whether the transaction was carried out on non-commercial terms;
3. Whether the transaction is outside normal day-to-day business operations, such as the purchase and sale of assets;
4. Whether the transaction is disclosed to regulatory or supervisory authorities;
5. Whether the transaction has been reported to senior management; and
6. Whether the transaction was subject to Council approval.

Regard must also be given for transactions that are collectively, but not individually significant.

Related Party Transactions that are not considered to be material do not need to be disclosed. A key assessment on whether a transaction is material is whether knowledge of the relationship and terms and conditions could influence a user's understanding of the impact on the financial statements or influence their decisions (i.e. in their vote by Councillors). In determining materiality, Council and management will consult with the Audit Committee and external auditor as required.

Disclosures that Related Party Transactions were made on terms equivalent to those that prevail in arm's length transactions can only be made if such terms can be substantiated.

All transactions involving Related Parties will be captured and reviewed to determine materiality or otherwise of such transactions, if the transactions are Ordinary Citizen Transactions (OCTs), and to determine the significance of each of the transactions.

Ordinary Citizen Transaction (OCT)

The Shire acknowledges that there are Related Party Transactions that also satisfy the definition of an Ordinary Citizen Transaction (OCT). An OCT is a transaction that occurs on terms and conditions no different to those applying to the general public and has been provided in the course of delivery public service objectives. The Shire will not disclose such related party transaction in the financial statements.

The Shire has determined that the following transactions with related parties are Ordinary Citizen Transactions and do not need to be disclosed:

1. Use of Council facilities, equipment and services in accordance with Council's fees, charges and policies;
2. Payment of rates and charges;
3. Attendance at Council functions and activities that are open to the public;
4. Payment of fines and other penalties on normal terms and conditions; and
5. Related party transactions occurring during the course of delivering Council's public service objectives and which occur on no different terms to that of the general public.

Amendments to transactions classified as Ordinary Citizen Transactions may be identified from time to time and this policy will be amended accordingly.

Inspection of Local Government information is regulated under the *Local Government Act 1995* (Sections 5.93, 5.94 and 5.95) and the provisions of the *Freedom of Information Act 1992* also apply. Information provided by KMP and other related parties will be held for the purpose of compliance with the Shire's reporting obligations and will be disclosed for compliance or legal reasons only.

The Corporate Services Manager will also review other information held by the Shire including but not limited to:

1. Minutes of Ordinary Meetings of Council and Committee Meetings;
2. Disclosure of Interests Register; and
3. Gift Register.

Roles and Responsibilities

Chief Executive Officer

Responsible for ensuring this policy is implemented and reviewed.

Corporate and Community Services Manager

Responsible for the application of this policy.

Related Documentation

Nil

Related Legislation/Local Law/Policy/Procedure

AASB 124 Related Party Disclosures
AASB 10 Consolidated Financial Statement
AASB 11 Joint Arrangements
AASB 128 Investments in Associates and Joint Ventures
Local Government Act 1995

Related Delegation

Chief Executive Officer

Document Control	
Policy Number	2.1
Policy Version	3
Policy Owners	Manager Corporate & Community Services
Creation Date	25 July 2017 (Item 10.1.3)
Last Review Date	22 January 2019 (Item 10.2.2) 17 May 2022
Next Review Due	This policy will be reviewed bi-annually or more often where circumstances require.

Integrated Strategic Plan

Shire Priorities Quarterly Report – April 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 completed; Hosting of Triathlon, Welcome to Dowerin & Bring on the Rain.
		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; Installation of pedestrian ramps in Stewart Street.
		1.2.2	Establish service levels in line with community expectations, budget, and workforce capacity	✓	✓	✓	✓	●	Preliminary works progressing.
.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 supported the delivery of identified Town Team project.
		2.1.2	Identify opportunities and strategies for attracting new businesses and expanding existing businesses	✓	✓	✓	✓	●	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; Worked with CRC to develop Dowerin brand for merchandise and future marketing campaigns; Completed planning of Visitor Servicing refurbishment.
		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 & product development 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 progressing through NEWROC
3.2	Sustainably manage assets and infrastructure	3.2.1	Review and implement the Shire Strategic Resource Plan	✓	✓	✓	✓	●	Review near completion
		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	✓	✓	✓	✓	●	Due diligence progressing
		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

Shire of Dowerin - Custom Built 27T Tri-Axle Flat Top Tag Trailer

QUOTE NUMBER 16984

<p>Custom Built 27T Tri-Axle Flat Top Tag Trailer</p> <p>27 T aggregate 22 T capacity approx 9000 L x 2500 W Beaver tail 500mm to 19m draw bar 1500mm (Total 11000mm)Please check against truck length 250mm SHS single draw bar suit tilt slide (Length TBA) Side Coamings - 25 mm coaming height with laser cut to match truck Flush floor to front & rear 32 OD mm pipe rope rails 5mm flat floor Spring suspension S-Cam EBS air brakes Pintle Ring Hitch YARD release 22.5 Radial Low Profile tyres incl. spare mounted Landing Leg Sand blasted and painted your choice of colour Licensed for 6 months (not including Govt stamp duty Charges)</p> <div data-bbox="159 848 732 1008"> </div>	<p>46,015.00 x 1 46,015.00</p>
<p><input checked="" type="checkbox"/> Optional Air bag suspension with Dump valve</p>	<p>4,500.00</p>
<p>Standard Ramps</p> <p>Hydraulic Ramps and Leg (electric over hydraulic) 2 x single ramps with mesh 800W x 2500L 100x50 RHS construction</p>	<p>4,215.00</p>
<p><input type="checkbox"/> 20' Container twist locks</p> <p>Suitable to slide container</p>	<p>1,450.00 x 1 1,450.00 Not selected</p>
<p><input checked="" type="checkbox"/> Steel Toolbox PC L1200 H450 D450</p>	<p>850.00 x 2 1,700.00</p>
<p><input type="checkbox"/> Gates</p> <p>900mm H gates Gate pockets to sides</p>	<p>4,433.00 Not selected</p>
<p><input checked="" type="checkbox"/> Extra spare wheel</p> <p>Mounted with bracket</p>	<p>620.00</p>
<p><input checked="" type="checkbox"/> Enclosed A frame</p> <p>A frame enclosed with lid as storage for chains binders</p>	<p>925.00</p>

DATE
26 April 2022

VALID UNTIL
26 May 2022 at 2:00PM

[Download PDF](#)

FOR
Shire of Dowerin

TO
Doug Davey

EMAIL
ddavey@dowerin.wa.gov.au

MOBILE
0429311160

FROM
Steve MacDonald
 PTE Group Pty Ltd
 99 Dowd Street
 WELSHPOOL WA 6106
 Licensed Repairer: MRB3891
www.ptegroup.com.au

PHONE
08 9356 1192

ABN
16 139 227 071



Please Note: Customer has advised would like to trade existing trailer (PTE Built) delivered 28-10-2019 (as Per quote 7995)	
Trade in off Customer Existing trailer Trade in perice for Trailer	-26,000.00
Pintle Hook 40T Replace Ringfeder with 40T Pintle hook	1,980.00
Options selected	4 of 6
Subtotal	33,955.00
GST 10%	3,395.50
Total AUD including GST	\$37,350.50

Account Information

COD account unless approved for a 30 day EOM account.

Lead Time

14-18 Weeks on all heavy manufacturing.
Any delays from suppliers, PTE Group will advise you immediately.

disc

[Ask a Question](#)

Shire of Dowerin - Custom Built 27T Tri-Axle Flat Top Tag Trailer

Total AUD including GST \$37,350.50 (4 of 6 options selected)

Additional comments

Optional

Your order/reference number

Optional

Yes, I Doug Davey agree to and accept this quote, on 10 May 2022 at 11:37AM.

[Accept Quote](#)

[Decline](#)