



SHIRE OF
DOWERIN
TIN DOG TERRITORY

MINUTES


Ordinary Council Meeting

Held in Council Chambers
13 Cottrell Street, Dowerin WA 6461
Tuesday 20 August 2024
Commencing 2:00pm

ABN: 35 939 977 194

P (08) 9631 1202 E dowshire@dowerin.wa.gov.au
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 www.dowerin.wa.gov.au

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Shire of Dowerin
Ordinary Council Meeting
2.00pm Tuesday 20 August 2024



1. Official Opening / Obituaries

The President welcomes those in attendance and declares the Meeting open at 2:00pm.

2. Record of Attendance / Apologies / Leave of Absence

Councillors:

Cr RI Trepp	President
Cr NP McMorran	Deputy President
Cr WG Allsopp	
Cr DP Hudson	
Cr JC Sewell	
Cr BA Ward	

Staff:

Mr B Jones	Acting Chief Executive Officer
Ms K Rose	Governance Coordinator

Members of the Public:

Apologies:

Cr AJ Metcalf	
Mr A Wooldridge	Deputy Chief Executive Officer
Mr B Forbes	Asset & Works Coordinator

Approved Leave of Absence:

3. Public Question Time

4. Disclosure of Interest

5.	Applications for Leave of Absence
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5.1 Cr McMorran - September

Voting Requirements



Simple Majority



Absolute Majority

Officer's Recommendation/ Resolution – 5.1

Moved Cr Trepp

Seconded: Cr Hudson

0995 That, by Simple Majority pursuant to Sections 2.25(1) of the *Local Government Act 1995*, Cr McMorran be granted Leave of Absence for September 2024.

CARRIED 6/0

For: Cr Trepp, Cr McMorran, Cr Allsopp, Cr Hudson, Cr Sewell, Cr Ward

6.	Petitions and Presentations
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7. Confirmation of Minutes of the Previous Meeting(s)

7.1 Ordinary Council Meeting held on 16 July 2024

[Attachment 7.1A](#)

7.2 Special Council Meeting held on 7 August 2024

[Attachment 7.2A](#)

7.3 Special Council Meeting held on 15 August 2024

[Attachment 7.3A](#)

Voting Requirements



Simple Majority



Absolute Majority

Officer's Recommendation/ Resolution – 7

Moved Cr Ward

Seconded: Cr Allsopp

0996

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 16 July 2024, as presented in Attachment 7.1A, the Minutes of the Special Council Meeting held on 7 August 2024, as presented in Attachment 7.2A, and the Minutes of the Special Council Meeting held on 15 August 2024, as presented in Attachment 7.3A, be confirmed as a true and correct record of proceedings.

CARRIED 6/0

For: Cr Trepp, Cr McMorran, Cr Allsopp, Cr Hudson, Cr Sewell, Cr Ward

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

8.1 Local Emergency Management Committee held on 22 July 2024

[Attachment 8.1A](#)

8.2 Audit & Risk Committee Meeting held on 31 July 2024

[Attachment 8.2A](#)

Voting Requirements



Simple Majority



Absolute Majority

Officer's Recommendation/ Resolution – 8

Moved Cr Hudson

Seconded: Cr McMorran

0997

That, by Simple Majority pursuant to Sections 5.22(2) and 3.18 of the *Local Government Act 1995*, the Minutes of the Local Emergency Management Committee Meeting held on 22 July 2024, as presented in Attachment 8.1A, and the Audit & Risk Committee Meeting held on 31 July 2024, as presented in Attachment 8.2A, be received by Council.

CARRIED 6/0

For: Cr Trepp, Cr McMorran, Cr Allsopp, Cr Hudson, Cr Sewell, Cr Ward

9.	Recommendations from Committee Meetings for Council Consideration
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9.1	Audit & Risk Committee Meeting
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9.1.1	Risk Dashboard Quarterly Report
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Refer to Audit & Risk Committee Meeting Minutes dated 31 July 2024

[Attachment 9.1.1A](#)

Voting Requirements



Simple Majority



Absolute Majority

Officer's Recommendation/ Resolution – 9.1.1

Moved Cr Hudson

Seconded: Cr Allsopp

0998

Recommends to Council that, in accordance with Regulations 16 and 17 of the Local Government (Audit) Regulations 1996, the Audit and Risk Committee:

- 1. Receives the Risk Dashboard Quarterly Report – June 2024, as presented in Attachment 7.1A, on the progress of actions to identify risks and track treatments to manage risks at the Shire of Dowerin; and**
- 2. Recommends to Council that it adopts the Risk Dashboard Quarterly Report – June 2024.**
- 3. Acknowledges that the Risk Dashboard still requires a detailed review, which management will undertake by the next Audit & Risk Committee Meeting in September.**

ACEO Comment: Given the current circumstances and the new CEO's commencement in October, the ACEO recommends deferring the risk dashboard overhaul and review until the new CEO is in place and able to address the concerns.

AMENDED MOTION

Recommends to Council that, in accordance with Regulations 16 and 17 of the Local Government (Audit) Regulations 1996, the Audit and Risk Committee:

- 1. Receives the Risk Dashboard Quarterly Report – June 2024, as presented in Attachment 7.1A, on the progress of actions to identify risks and track treatments to manage risks at the Shire of Dowerin; and**
- 2. Recommends to Council that it adopts the Risk Dashboard Quarterly Report – June 2024.**
- 3. Acknowledges that the Risk Dashboard still requires a detailed review, and impose a due date of March 2025 Audit & Risk Committee Meeting, due to the commencement of the incoming CEO in October 2024.**

CARRIED 6/0

For: Cr Trepp, Cr McMorran, Cr Allsopp, Cr Hudson, Cr Sewell, Cr Ward

9.1.2 Interim Audit Results for the Year Ending 30 June 2024

Refer to Audit & Risk Committee Meeting Minutes dated 31 July 2024

[Attachment 9.1.2A - Interim Audit Management Letter](#)

[Attachment 9.1.2B - Interim Audit Findings Report](#)

Voting Requirements



Simple Majority



Absolute Majority

Officer's Recommendation/ Resolution – 9.1.2

Moved Cr Ward

Seconded: Cr Hudson

0999 Recommends to Council that, in accordance with the *Local Government (Audit) Regulations 1996*, the Audit and Risk Committee:

1. Receives the Auditor's Interim Audit Findings Report, as presented in Attachment 7.2B, from Macri Partners Chartered Accountants for the 2023/24 financial year;
2. Notes the Management Comment and Actions taken to address the Findings contained in the Auditor's Interim Audit Management Report; and
3. Recommends to Council that it receives the Auditor's Interim Audit Findings Report, as presented in Attachment 7.2B, from Macri Partners Chartered Accountants for the 2023/24 Interim Audit.

CARRIED 6/0

For: Cr Trepp, Cr McMorran, Cr Allsopp, Cr Hudson, Cr Sewell, Cr Ward

10. Announcements by the President Without Discussion

Nil

11. OFFICER'S REPORTS - CORPORATE AND COMMUNITY SERVICES

11.1 List of Accounts Paid

Corporate & Community Services



Date:	15 August 2024
Location:	Not Applicable
Responsible Officer:	Aaron Wooldridge, Deputy Chief Executive Officer
Author:	As above
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:	<u>Attachment 11.1A - July LOP</u> <u>Attachment 11.1B - June Credit and Star Card Statements</u>

Purpose of Report

☐

Executive Decision

☒

Legislative Requirement

Summary

This Item presents the List of Accounts Paid, paid under delegated authority, for July 2024.

Background

Nil

Comment

The List of Accounts Paid as presented have been reviewed by the Acting Chief Executive Officer.

Consultation

Brian Jones, Acting Chief Executive 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 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

Nil

Voting Requirements



Simple Majority



Absolute Majority

Officer's Recommendation/Resolution – 11.1

Moved: Cr Ward

Seconded: Cr McMorran

1000

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 Deputy 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 11.1A, Attachment 11.1B, and as detailed below:

List of Accounts Paid – July 2024	
EFT 12407 to EFT 12492	\$241,883.49
Direct Debit: Exetel	\$560.00
Direct Debit: Gull Motorcharge	\$272.92
Direct Debit: Resonline	\$242.00
Direct Debit: Shire of Dowerin – CRC	\$167.60
Direct Debit: Visa Card – Payment	\$4,688.54
Direct Debit: Synergy	\$4,863.29
Direct Debit: Telstra	\$524.77
Direct Debit: Water Corporation	\$841.50
Direct Debit: Xenex Systems	\$477.46
PPE 2 July 2024 - Wages	\$44,748.74
PPE 16 July 2024 - Wages	\$42,820.30
PPE 30 July 2024 - Wages	\$41,722.83
Superannuation PPE - 2 July 2024	\$5,987.89
Superannuation PPE - 17 July 2024	\$6,064.34
Superannuation PPE - 31 July 2024	\$5,947.25
TOTAL	\$401,812.92

CARRIED 5/1

For: Cr Trepp, Cr McMorran, Cr Allsopp, Cr Hudson, Cr Ward

Against: Cr Sewell

12. OFFICER'S REPORTS – GOVERNANCE AND COMPLIANCE

12.1 2024 Local Government Convention

Governance and Compliance



Date:	14 August 2024
Location:	Not Applicable
Responsible Officer:	Brian Jones, Acting Chief Executive Officer
Author:	Brian Jones, Acting Chief Executive Officer
Legislation:	<i>n/a</i>
SharePoint Reference:	
Disclosure of Interest:	Nil
Attachments:	Attachment 12.1A – Convention Program

Purpose of Report



Executive Decision



Legislative Requirement

Summary

To determine attendance by Councillors and Staff at the 2024 Western Australian Local Government Association Local Government Convention.

Background

The Western Australian Local Government Association (WALGA) Local Government Convention will be held Tuesday 8 October to Thursday 10 October 2024 at the Perth Convention Centre. The theme of the convention is “Innovation Ecosystem”, a copy of the program has been included as Attachment 12.1A.

Comment

Nil

Consultation

Nil

Policy Implications

Policy 1.3 Councillor Attendance at Conferences, Seminars, Training Courses and Meetings.

Statutory Implications

Nil

Strategic Implications

Nil

Risk Implications

Risk Profiling Theme	Failure to fulfil statutory regulations or compliance requirements
Risk Category	People
Risk Description	Less than \$5,000
Consequence Rating	Insignificant (1)
Likelihood Rating	Rare (1)
Risk Matrix Rating	Low (1)
Key Controls (in place)	
Action (Treatment)	
Risk Rating (after treatment)	Adequate

Financial Implications

The estimated cost per delegate have been determined below:

Registration	\$1,295.00
Accommodation (3 nights)	\$1,000.00
Meals	\$300.00
Total (excluding Cocktail Gala)	\$2,595.00

Voting Requirements



Simple Majority



Absolute Majority

Officer's Recommendation/Resolution – 12.1

Moved: Cr

Seconded: Cr

0

That, by simple majority:

1. Councillors _____, _____, and _____, and the Chief Executive Officer be registered to attend the 2024 Western Australian Local Government Association Local Government Convention.
2. Councillors _____ and _____ be registered as delegates and _____ the proxy for the Western Australian Local Government Association Annual General Meeting.

LOST 0/6

Against: Cr Trepp, Cr McMorran, Cr Allsopp, Cr Hudson, Cr Sewell, Cr Ward

MOTION LAPSED

UNCONFIRMED

12.2 Special Council Meeting – 2024/25 Budget Adoption

Governance and Compliance



Date:	16 August 2024
Location:	Not Applicable
Responsible Officer:	Brian Jones, Acting Chief Executive Officer
Author:	Brian Jones, Acting Chief Executive Officer
Legislation:	<i>Local Government Act 1995</i>
Sharepoint Reference:	
Disclosure of Interest:	Nil
Attachments:	Nil

Purpose of Report



Executive Decision



Legislative Requirement

Summary

To consider convening a Special Meeting of Council for the purpose of adopting the 2024/25 Budget.

Background

Councillors were provided with a copy of the 2024/25 Detailed Budget and a list of amendments made following the Budget Workshop with the Agenda papers for the Ordinary Council meeting, on Friday 16 August 2024.

Due to further amendments required to be made to the Statutory Budget, this document will not be ready for Council consideration until late on Thursday 22 August 2024.

Accordingly, it is recommended that a Special Meeting of Council be held on the afternoon of Friday 23 August 2024 for the purpose of adopting the Shire of Dowerin 2024/25 Budget.

Consultation

Nil

Policy Implications

Nil

Statutory Implications

Local Government Act

5.4. Calling council meetings

An ordinary or a special meeting of a council is to be held —

(a) if called for by either —

(i) the mayor or president; or

(ii) at least 1/3 of the councillors, in a notice to the CEO setting out the date and purpose of the proposed meeting; or

(b) if so decided by the council.

5.5. Convening council meetings

(1) The CEO is to convene an ordinary meeting by giving each council member at least 72 hours' notice of the date, time and place of the meeting and an agenda for the meeting.

(2) The CEO is to convene a special meeting by giving each council member notice, before the meeting, of the date, time, place and purpose of the meeting

Strategic Implications

Nil

Risk Implications

Nil

Financial Implications

Nil

Voting Requirements



Simple Majority



Absolute Majority

Officer's Recommendation/Resolution - 12.2

Moved: Cr Trepp

Seconded: Cr Ward

1001

That, by simple majority, Council resolve to hold a Special Council Meeting at 3:00pm on Friday 23 August 2024 for the purpose of adopting the 2024/25 Budget.

CARRIED 6/0

For: Cr Trepp, Cr McMorran, Cr Allsopp, Cr Hudson, Cr Sewell, Cr Ward

13.	OFFICER'S REPORTS - WORKS AND ASSETS
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Nil

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 2:35pm.



SHIRE OF
DOWERIN
TIN DOG TERRITORY

MINUTES

Special Council Meeting

To be held in Council Chambers
13 Cottrell Street, Dowerin WA 6461
Friday 23 August 2024
Commencing 3:00pm

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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4.1	<u>Adoption of the 2024-2025 Budget</u>
5.	Closure

Shire of Dowerin
Special Council Meeting
Friday 23 August 2024



1. Official Opening / Obituaries

The President welcomes those in attendance and declares the Meeting open at 3:11pm.

2. Record of Attendance / Apologies / Leave of Absence

Councillors:

Cr RI Trepp	President
Cr NP McMorran	Deputy President
Cr WG Allsopp	
Cr JC Sewell	
Cr BA Ward	

Staff:

Mr B Jones	Acting Chief Executive Officer
Ms K Rose	Governance Coordinator

Apologies:

Cr DP Hudson
Cr AJ Metcalf


Approved Leave of Absence:

Nil

3. Disclosure of Interest

4. Matters Behind Closed Doors

4.1 Adoption of 2024/25 Budget

Corporate & Community Services		 SHIRE OF DOWERIN TIN DOG TERRITORY
Date:	23 August 2024	
Location:	Not Applicable	
Responsible Officer:	Brian Jones, Acting Chief Executive Officer	
Author:	As above	
Legislation:	<i>Local Government Act 1995; Local Government (Financial Management) Regulations 1996; Local Government (Administration) Regulations 1996; Waste Avoidance and Resources Recovery Act 2001;</i>	
SharePoint Reference:	Organisation/Financial Management/Budgeting/2024-2025 Budget	
Disclosure of Interest:	Nil	
Attachments:	<u>Attachment 4.1A - Draft Annual Budget 2024/25 (Statutory)</u> <u>Attachment 4.1B - 2024/25 Fees and Charges</u>	

Purpose of Report



Executive Decision



Legislative Requirement

Summary

To consider the adoption of the Shire of Dowerin 2024/25 Budget.

Background

The Shire of Dowerin draft Statutory Budget, as presented, has been discussed with Councillors at a Councillor workshop and included with this item as Attachment 4.1A – Draft Annual Budget 2024/25 (Statutory).

Comment

Council is also required to adopt the Schedule of Fees & Charges for the 2024/25 Financial year, as presented in Attachment 4.1B – 2024/25 Fees and Charges.

Consultation

Councillors and staff

Policy Implications

Nil

Strategic Implications

Nil

Statutory Implications

Part 6 'Financial Management' Section 6.2 of the *Local Government Act 1995* requires that not later than 31 August in each financial year, the local government is to prepare and adopt a budget for its municipal fund for the financial year ending on the following 30 June.

Division 5 and 6 of Part 6 of the *Local Government Act 1995* refers to the setting of budgets and raising of rates and charges. The *Local Government (Financial Management) Regulations 1996* detail the form and content of the budget. The draft 2024/25 Budget as presented is considered to meet the statutory requirements.

Risk Implications

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

Financial Implications

Sets the Budget for the 2024/25 financial year and enables rates and charges to be levied.

Voting Requirements



Simple Majority



Absolute Majority

President's Recommendation/Resolution 4.1

Moved: Cr Allsopp

Seconded: Cr Ward

1004

1. That Council, pursuant to the provision of section 6.2 of the Local Government Act 1995 and Part 3 of the Local Government (Financial Management) Regulations 1996, adopts the budget for the Shire of Dowerin for the 2024/25 financial year which includes the following:
 - a. Statement of Comprehensive Income
 - b. Statement of Cash Flows
 - c. Statement of Financial Activity
 - d. Notes to and forming part of the Budget
 - e. Schedule of Fees and Charges

2. That Council, pursuant to sections 6.32, 6.34 and 6.35 of the Local Government Act 1995 impose the following general rate for all rateable properties with a Gross Rental Valuation (GRV) and Unimproved Valuation (UV):

	Rate in \$	Minimum Rate
Residential (GRV)	0.07441	\$883
Commercial/Industrial GRV	0.07441	\$883
Town Rural (GRV)	0.07441	\$883
Other Towns (GRV)	0.07441	\$258
Rural Farmland (UV)	0.004553	\$883
Commercial/Industrial (UV)	0.004553	\$883
Town Rural (UV)	0.004553	\$883
Mining (UV)	0.004553	\$258

3. That, in accordance with Section 41 of the Health Act 1911, Council imposes the following sewerage rates and minimum payments on Gross Rental Values:

Gross Rental Value	Rate in \$	Minimum Rate/Charge
Sewerage Rates:		
Residential	0.06046	\$425
Commercial	0.06046	\$875
Vacant	0.06046	\$425
Government	N/A	\$875
Sewerage Fixtures:		
First Fixture	N/A	\$275
Additional Fixtures	N/A	\$125

4. That, in accordance with Division 6 'Rates and Service Charges Section 6.45 of the Local Government Act 1995 and Regulation 64(2) of the Local Government (Financial Management) Regulations 1996, Council nominates the following due dates for the payment in full by instalments:

One Instalment Option	
Full Payment	4 October 2024

Two Instalments Option	
1 st Instalment due date	4 October 2024
2 nd Instalment due date	7 February 2025

Four Instalments Option	
1 st Instalment due date	4 October 2024
2 nd Instalment due date	6 December 2024

3rd Instalment due date	7 February 2025
4th Instalment due date	11 April 2025

5. That Council, pursuant to Section 6.45 of the Local Government Act 1995 and Regulation 67 of the Local Government (Financial Management) Regulations 1996, adopts an instalment administration charge where the owner has elected to pay rates (and service charges) through an instalment option of \$0 for each instalment after the initial instalment is paid.
6. That Council, pursuant to Section 6.45(3) of the Local Government Act 1995 and Regulation 68 of the Local Government (Financial Management) Regulations 1996, adopts an interest rate of 5% where the owner has elected to pay rates and service charges through an instalment option.
7. That Council, pursuant to Section 6.51(1) of the Local Government Act 1995 and Regulation 70 of the Local Government (Financial Management) Regulations 1996, adopts an interest rate of 5% for rates (and service charges) and costs of proceedings to recover such charges that remain unpaid after becoming due and payable.
8. That Council, pursuant to Section 67 of the Waste Avoidance and Resources Recovery Act 2007, adopts the following charges for the removal and deposit of domestic and commercial waste:

Residential Premises (Including Recycling)	
a. 240ltr Waste Bin Weekly Collection; and	\$384
b. 240ltr Recycle Bin Fortnightly Collection	\$384
Additional Refuse Service	
a. 240ltr Waste Bin Weekly Collection	\$191
Minnivale Residential Collection	
a. 240ltr Waste Bin Weekly Collection (excluding recycling)	\$191

9. That Council, pursuant to Regulation 34(5) of the Local Government (Financial Management) Regulations 1996 and AASB 1031 Materiality, adopts the level to be used in the Statement of Financial Activity in 2024/25 for the reporting of material variance as 10% or \$10,000, whichever is the greater.
10. That Council, pursuant to Section 6.16(3) of the Local Government Act 1995, adopts the 2024/25 Schedule of Fees and Charges as included within the 2024/25 Budget papers.
11. That Council, pursuant to Section 3.18 of the Local Government Act 1995, advises it is satisfied that the services and facilities it provides, and which are funded in the 2024/25 Annual Budget:
 - Integrate and coordinate, so far as is practical, with any provided by the Commonwealth, State or any public body,
 - Do not duplicate, to an extent that the Council considers inappropriate, services or facilities provided by the Commonwealth, State or any other body or person, whether public or private, and
 - Will be managed efficiently and effectively

CARRIED 5/0

For: Cr Trepp, Cr McMorran, Cr Allsopp, Cr Sewell, Cr Ward

6.	Closure
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The President thanked those in attendance and declared the meeting closed at 3:20pm.

MINUTES

Asset & Works Committee Meeting

Held in Council Chambers
13 Cottrell Street, Dowerin WA 6461
Friday 16 August 2024



ABN: 35 939 977 194

P (08) 9631 1202 E dowshire@dowerin.wa.gov.au
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5.1	<u>Asset & Works Committee Meeting held on 23 April 2024.</u>
6.	Presentations
7.	Officer's Reports
7.1	<u>Policy 4.2 - Gravel, Sand and Pit Rehabilitation and Gravel Agreement Review</u>
7.2	<u>Dowerin Memorial Swimming Pool Repairs</u>
8.	Questions from Members
9.	Date of Next Meeting
10.	Closure

Shire of Dowerin
Asset & Works Committee Meeting
Friday 16 August 2024



1. Official Opening

The Chair welcomed those in attendance and declared the Meeting open at 1:47pm.

2. Record of Attendance / Apologies / Leave of Absence

Committee Members:

Cr JC Sewell	Chair
Cr WG Allsopp	
Cr AJ Metcalf	
Cr RI Trepp	

Staff:

Mr B Forbes	Asset & Works Coordinator
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Apologies:

Mr B Jones	Acting Chief Executive Officer
Ms K Rose	Governance Coordinator

Approved Leave of Absence:

3. Public Question Time

Nil

4. Disclosure of Interest

Nil

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

5.1 Asset & Works Committee Meeting held on 23 April 2024

[Attachment 5.1A](#)

Voting Requirements



Simple Majority



Absolute Majority

Officer's Recommendation/ Resolution – 5.1

Moved: Cr Trepp

Seconded: Cr Metcalf

1002

That, by Simple Majority pursuant to Sections 5.22(2) and 3.18 of the *Local Government Act 1995*, the Minutes of the Asset & Works Committee Meeting, held on 23 April 2024, be confirmed as a true and correct record of proceedings.

CARRIED 4/0

For: Cr Sewell, Cr Allsopp, Cr Metcalf, Cr Trepp

6. PRESENTATIONS

Nil

7. OFFICER'S REPORTS

7.1 Policy 4.2 - Gravel, Sand and Pit Rehabilitation and Gravel Agreement Review

Asset & Works



Date:	5 August 2024
Location:	Not Applicable
Responsible Officer:	Ben Forbes, Asset & Works Coordinator
Author:	Kahli Rose, Governance Coordinator
Legislation:	<i>Local Government Act 1995</i>
SharePoint Reference:	Corporate Management/Committees/Asset & Works
Disclosure of Interest:	Nil
Attachments:	Attachment 7.1A - Gravel Agreement - Current Attachment 7.1B - 4.2 - Gravel, Sand and Pit Rehabilitation Policy

Purpose of Report



Executive Decision



Legislative Requirement

Summary

The Asset and Works Coordinator brings this item to the committee seeking a review of the current Shire of Dowerin Gravel Agreement and related policy; 4.2 - Gravel, Sand and Pit Rehabilitation. The focus is on amending the cubic metre rate paid to landowners and removing the 28% bulking factor.

The adopted policy outlines the material specifications and rates of payment for materials removed from private property. The committee is asked to consider the feasibility and implications of:

1. Reducing the cubic metre rate from \$3.30 to \$2.50 (inclusive of GST).
2. Eliminating the 28% bulking factor from the agreement.

Background

The current Shire of Dowerin Gravel Agreement includes:

- A royalty payment of \$3.30 (inclusive of GST) per cubic metre, or alternative arrangements as mutually agreed, in lieu of the royalty payment listed in the additional information/conditions' column.
- A 28% bulking factor, subtracted from the total cubic metres loaded, as detailed in the Bulking Factor Sheet.
- A commitment to rehabilitate the pit area at the end of its 'Useable Life,' unless otherwise agreed.

Comment

Recent community feedback has highlighted concerns about the 28% bulking factor being applied to the total amount of gravel removed. Management suggest that the cubic metre rate is reduced to \$2.50 (inclusive of GST) and removal of the bulking factor.

Financially, the proposed changes would result in a minor increase in payments to landowners. For example, under the current rate of \$3.30 per cubic metre with the 28% bulking factor, a landowner would receive \$23,760 (inclusive of GST) for 10,000 cubic metres of gravel. By removing the bulking factor and applying a flat rate of \$2.50 per cubic metre, the payment would increase to \$25,000 (inclusive of GST).

The committee requested to consider the feasibility of these amendments, factoring in community feedback, financial implications, and operational requirements.

Consultation

Ben Forbes, Asset & Works Coordinator

Aaron Wooldridge, Acting Chief Executive Officer

Asset & Works Committee, 13 August 2024 Workshop

Policy Implications

4.2 – Gravel, Sand, and Pit Rehabilitation Policy

Strategic Implications

Strategic Community Plan

Community Priority: Our Infrastructure

Objective: We have functional infrastructure that meets the needs of the community

Outcome: 3.2

Reference: 3.2.1

Asset Management Plan

Identified key controls and actions associated with asset management are factored into the Asset Management Plan.

Long Term Financial Plan

Identified key controls and actions associated with financial management are factored into the Long-Term Financial Plan.

Statutory Implications

The *Local Government Act 1995*

Risk Implications

Risk Profiling Theme	Supplier/Contract Management
Risk Category	Project Budget
Risk Description	Less than \$5,000
Consequence Rating	Insignificant (1)
Likelihood Rating	Unlikely (2)
Risk Matrix Rating	Low (2)
Key Controls (in place)	Asset Management Plan Ongoing Monitoring
Action (Treatment)	Annual Budget Allocations Annual Policy Reviews
Risk Rating (after treatment)	Adequate

Financial Implications

The proposed change would result in a minor increase in payments to landowners. The amendment of this rate would result in a \$1,240 increase per 10,000 cubic metres of gravel.

Voting Requirements



Simple Majority



Absolute Majority

Officer's Recommendation/Resolution – 7.1

Moved: Cr

Seconded: Cr

The Asset & Works Committee recommends that Council amend the current policy; 4.2 – Gravel, Sand and Pit Rehabilitation Policy and the Shire of Dowerin Gravel Agreement with the following changes:

- 1. Removal of the 28% bulking factor.**
- 2. Decrease to \$2.50 per cubic meter for compacted gravel removed from private property.**

LOST 0/4

Against: Cr Sewell, Cr Allsopp, Cr Metcalf, Cr Trepp

MOTION LOST

Asset & Works Committee does not have delegated authority to make decisions.

All recommendations of the Asset & Works Committee are presented to Council for ratification.

7.2 Dowerin Memorial Swimming Pool Repairs

Asset & Works



Date:	5 August 2024
Location:	Not Applicable
Responsible Officer:	Ben Forbes. Asset & Works Coordinator
Author:	Kahli Rose, Executive Governance Officer
Legislation:	<i>Local Government Act 1995</i>
SharePoint Reference:	Technical/Asset Management/Service & Maintenance
Disclosure of Interest:	Nil
Attachments:	<u>7.2A - Swimming Pool Leak Detection RFQ Evaluation</u> <u>7.2B - RFQ Responses and Quotes</u> <u>7.2C - Historical Findings</u>

Purpose of Report



Executive Decision



Legislative Requirement

Summary

Following the 2023/24 pool season, the pool manager reported that a major leak was present at the Dowerin Memorial Swimming Pool. Management have sought quotes for thorough investigation into the leak(s).

Two companies responded to the RFQ, and both are capable of completing the required work. Since both quotes would exceed the proposed budgeted allocation of \$5,000, this item is presented to the Asset & Works Committee for recommendation to Council.

Background

Following the last pool season, the current pool manager informed management about the problem. During a meeting with the Asset & Works Committee, the manager proposed a suitable course of action and detailed the investigation needed to assess the full extent of the repairs required.

Comment

Distinctive Pools proposes a detailed service for \$9,815 (GST exclusive), which includes SCUBA dive dye leak detection, camera inspections, and a thorough report outlining leaks and recommendations.

WetDek Pools offers a solution at \$22,000, addressing site-specific challenges with a larger team, advanced technology, and a comprehensive written report. They have 35 years in construction, with a focus on pools in recent years.

Both options provide different benefits and approaches for addressing the pool's issues, which is further outlined in Attachment 7.2A, and both quotes provided as Attachment 7.2B. Historical leak detection reports and related photos are able to be reviewed in Attachment 7.2C

Consultation

Ben Forbes, Asset & Works Coordinator
Asset & Works Committee, Workshop 13 August 2024

Policy Implications

3.11 – Purchasing Policy
4.7 – Asset Management Policy

Strategic Implications

Strategic Community Plan

Community Priority:	Our Infrastructure
Objective:	We have functional infrastructure that meets the needs of the community
Outcome:	3.2
Reference:	3.2.1

Asset Management Plan

Identified key controls and actions associated with asset management are factored into the Asset Management Plan.

Long Term Financial Plan

Identified key controls and actions associated with financial management are factored into the Long-Term Financial Plan.

Statutory Implications

The Local Government Act 1995

Risk Implications

Risk Profiling Theme	Asset Management Practices
Risk Category	Property (Plant, Equipment, Buildings)
Risk Description	\$5,001 - \$50,000
Consequence Rating	Minor (2)
Likelihood Rating	Unlikely (2)
Risk Matrix Rating	Low (4)
Key Controls (in place)	Asset Management Plan Ongoing Monitoring
Action (Treatment)	Annual Budget Allocations Asset & Works Committee Meetings
Risk Rating (after treatment)	Adequate

Financial Implications

Both quotes will exceed the \$5,000 allocated for this project in the 24/25FY budget, resulting in a deficit of \$5,000 to \$17,000.

Voting Requirements

☐

Simple Majority

☒

Absolute Majority

Officer's Recommendation/Resolution – 7.2

Moved: Cr Metcalf

Seconded: Cr Trepp

1003

The Asset & Works Committee recommends that Council increase the allocation for account 2110352 REC - Consultants from \$5,000 to \$25,000 in the proposed 2024/2025 Budget.

CARRIED 4/0

For: Cr Sewell, Cr Allsopp, Cr Metcalf, Cr Trepp

Asset & Works Committee does not have delegated authority to make decisions.

All recommendations of the Asset & Works Committee are presented to Council for ratification.

8.	Questions from Members
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9.	Urgent Business Approved by the Person Presiding or by Decision
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10.	Date of the Next Meeting
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29 October 2024, commencing at 2:00pm

11.	Closure
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The Chair thanked those in attendance and declared the Meeting closed at 1:53pm

SHIRE OF DOWERIN
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 AUGUST 2024
LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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These Statements are prepared with data available at the time of preparation and are likely to change with End of Year Financial processes.

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2024

BY NATURE OR TYPE

	Ref	Adopted Budget	Current Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.	Reason	Explanation of Variance
	Note	\$		\$	\$	\$	%			
Revenue from operating activities										
General Rates	6	1,559,769	1,559,769	1,559,769	1,564,740	4,971	0.32%			Within Variance
Other rates	6	57,425	57,425	0	0	0	0.00%			Within Variance
Grants, subsidies and contributions	12	1,300,746	1,300,746	111,321	163,216	51,895	46.62%	😊		Within Variance
Fees and charges		827,657	827,657	351,367	352,345	978	0.28%			Within Variance
Interest revenue		151,500	151,500	25,248	(2,245)	(27,493)	(108.89%)	😞	Timing	Accrued Reserve Interest as at 30th June 2024 creates this variance. This will be offset when the Term Deposits mature later in the year.
Other revenue		60,184	60,184	10,026	7,484	(2,542)	(25.35%)			Within Variance
Profit on disposal of assets		2,351	2,351	0	0	0	0.00%			Within Variance
		3,959,632	3,959,632	2,057,731	2,085,540	27,809	(1.35%)			
Expenditure from operating activities										
Employee costs		(1,730,018)	(1,730,018)	(289,986)	(312,639)	(22,653)	(7.81%)			Within Variance
Materials and contracts		(2,256,924)	(2,256,924)	(407,239)	(440,139)	(32,900)	(8.08%)			Within Variance
Utility charges		(237,449)	(237,449)	(39,456)	(25,986)	13,470	34.14%	😊	Timing	Utility Expenses are lower than YTD budget, it is expected that this is due to Invoice timing, that will even out over future months.
Depreciation		(2,617,600)	(2,617,600)	(436,240)	0	436,240	100.00%	😊	Timing	Depreciation to date has not been processed pending finalisation of the FY24 Asset reconciliation processes.
Finance costs		(27,903)	(27,903)	(4,646)	0	4,646	100.00%			Within Variance
Insurance		(194,453)	(194,453)	(69,744)	(2,493)	67,251	96.43%	😊	Timing	Insurance allocations to jobs are in progress.
Other expenditure		(72,521)	(72,521)	(7,910)	(1,122)	6,788	85.82%			
		(7,136,868)	(7,136,868)	(1,255,221)	(782,379)	472,842	37.67%			
Less: Profit on asset disposals		(2,351)	(2,351)	0	0	0	0.00%			Within Variance
Movement in liabilities associated with restricted cash		4,192	4,192	4,192	(317)	(4,509)	107.56%			Within Variance
Add: Depreciation on assets		2,617,600	2,617,600	436,240	0	(436,240)	100.00%	😊	Timing	Depreciation to date has not been processed pending finalisation of the FY24 Asset reconciliation processes.
Amount attributable to operating activities		(557,795)	(557,795)	1,242,942	1,302,844	59,902	(4.82%)			

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2024

BY NATURE OR TYPE

	Ref	Adopted Budget	Current Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.	Reason	Explanation of Variance
	Note	\$		\$	\$	\$	%			
CONTINUED										
Investing activities										
Inflows and Outflows from investing activities										
Capital grants, subsidies and contributions	13	4,166,075	4,166,075	856,677	910,828	54,151	6.32%			Within Variance
Proceeds from disposal of assets	7	189,351	189,351	0	0	0	0.00%			Within Variance
Payments for property, plant and equipment	8	(923,185)	(923,185)	0	(4,806)	(4,806)	0.00%			Within Variance
Payments for infrastructure	8	(5,013,415)	(5,013,415)	(551,312)	(74,247)	477,065	86.53%	☺	Timing	Refer to Note 8 for project details. Staff will review budget timing of projects and allocate budgets accordingly.
Amount attributable to investing activities		(1,581,174)	(1,581,174)	305,365	831,775	526,410	(172.39%)			
Financing Activities										
Inflows from financing activities										
Transfer from reserves	10	1,096,906	1,096,906	0	0	0	0.00%			Within Variance
		1,096,906	1,096,906	0	0	0	0.00%			
Outflows from financing activities										
Repayment of debentures	9	(108,351)	(108,351)	0	0	0	0.00%			Within Variance
Transfer to reserves	10	(559,807)	(559,807)	0	6,425	6,425	0.00%			Within Variance
		(668,158)	(668,158)	0	6,425	6,425				
Amount attributable to financing activities		428,748	428,748	0	6,425	6,425	0.00%			
MOVEMENT IN SURPLUS OR DEFICIT										
Surplus or deficit at the start of the financial year		1,710,221	1,710,221	1,710,221	1,514,688	(195,533)	(11.43%)			
Amount attributable to operating activities		(557,795)	(557,795)	1,242,942	1,302,844	59,902	4.82%			
Amount attributable to investing activities		(1,581,174)	(1,581,174)	305,365	831,775	526,410	172.39%			
Amount attributable to financing activities		428,748	428,748	0	6,425	6,425	0.00%			
Surplus or deficit at the end of the financial year		0	0	3,258,528	3,655,732	397,204	(12%)			

KEY INFORMATION

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

The material variance adopted by Council for the 2024-25 year is a value of more or less than \$10,000 or 10.00%.

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

KEY TERMS AND DESCRIPTIONS FOR THE PERIOD ENDED 31 AUGUST 2024

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.

Grants, subsidies and contributions

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

Capital 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 revenue

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

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

Profit on disposal of assets

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

NATURE OR TYPE DESCRIPTIONS

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

agreements, communication expenses, advertising expenses,

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

Insurance

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

Loss on disposal of assets

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

Depreciation

Depreciation expense raised on all classes of assets.

Finance costs

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	(2,351)	0
Movement in liabilities associated with restricted cash		4,970	(317)
Add: Depreciation on assets		2,617,600	0
Total non-cash items excluded from operating activities		2,620,219	(317)

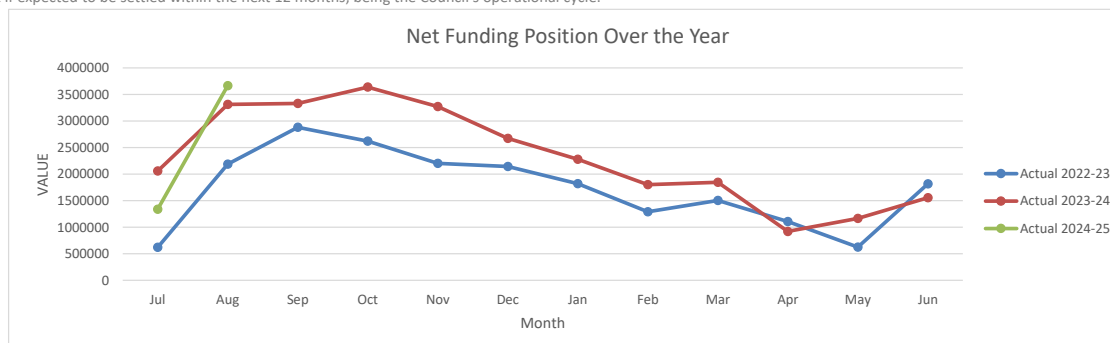
(b) Adjustments to net current assets in the Statement of Financial Activity

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.

		Surplus BFWD Adopted Budget	Last Year Un-Audited Actual 30 June 2024	This Time Last Year 31 Aug 2023	Year to Date 31 August 2024
Adjustments to net current assets					
Less: Reserves - restricted cash	10	(3,413,025)	(3,413,025)	(2,984,849)	(3,406,600)
Add: Borrowings	9	108,346	108,346	106,129	108,346
Add: Provisions funded by Reserve		119,224	119,224	114,100	118,907
Total adjustments to net current assets		(3,185,455)	(3,185,455)	(2,764,620)	(3,179,347)
(c) Net current assets used in the Statement of Financial Activity					
Current assets					
Cash and cash equivalents	2	5,422,168	5,422,240	5,136,123	4,803,979
Rates and charges receivables	3	126,892	126,892	1,509,943	1,426,048
Receivables	3	122,669	45,704	174,424	1,314,533
Stock on Hand	4	16,455	16,455	29,701	32,267
Total Current Assets		5,688,184	5,611,291	6,850,191	7,576,827
Less: Current liabilities					
Payables	5	(280,018)	(350,322)	(208,600)	(190,122)
Borrowings	9	(108,346)	(108,346)	(106,129)	(108,346)
Contract liabilities	11	(287,971)	(287,971)	(231,024)	(287,971)
Provisions	11	(116,173)	(164,509)	(238,675)	(155,309)
Total Current Liabilities		(792,508)	(911,148)	(784,428)	(741,748)
		4,895,676	4,700,143	6,065,763	6,835,078
Less: Total adjustments to net current assets	(b)	(3,185,455)	(3,185,455)	(2,764,620)	(3,179,347)
Closing funding surplus / (deficit)		1,710,221	1,514,688	3,301,143	3,655,732

CURRENT AND NON-CURRENT CLASSIFICATION

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



SHIRE OF DOWERIN
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 AUGUST 2024

	NOTE	31 August 2024	30 June 2024
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents		4,803,979	5,422,240
Trade and other receivables		2,740,581	172,596
Inventories		32,267	16,455
TOTAL CURRENT ASSETS		7,576,827	5,611,291
NON-CURRENT ASSETS			
Trade and other receivables		28,948	28,948
Other financial assets		62,378	62,378
Property, plant and equipment		20,058,336	20,053,530
Infrastructure		66,412,937	66,338,428
TOTAL NON-CURRENT ASSETS		86,562,599	86,483,284
TOTAL ASSETS		94,139,426	92,094,575
CURRENT LIABILITIES			
Trade and other payables		190,122	350,322
Other liabilities		287,971	287,971
Borrowings		108,346	108,346
Employee related provisions		155,309	164,509
TOTAL CURRENT LIABILITIES		741,748	911,148
NON-CURRENT LIABILITIES			
Borrowings		946,519	946,519
Employee related provisions		70,539	70,539
TOTAL NON-CURRENT LIABILITIES		1,017,058	1,017,058
TOTAL LIABILITIES		1,758,806	1,928,206
NET ASSETS		92,380,620	90,166,369
EQUITY			
Retained surplus		36,739,666	34,518,990
Reserve accounts		3,406,600	3,413,025
Revaluation surplus		52,234,354	52,234,354
TOTAL EQUITY		92,380,620	90,166,369

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

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 07 September 2024

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.

SHIRE OF DOWERIN
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
FOR THE PERIOD ENDED 31 AUGUST 2024

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

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These Statements are prepared with data available at the time of preparation.

Funding surplus / (deficit) Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$1.71 M	\$1.71 M	\$1.51 M	(\$0.20 M)
Closing	\$0.00 M	\$3.26 M	\$3.66 M	\$0.40 M
Refer to Statement of Financial Activity				

Cash and cash equivalents		
	\$4.92 M	% of total
Unrestricted Cash	\$1.52 M	30.8%
Restricted Cash	\$3.41 M	69.2%
Refer to Note 2 - Cash and Financial Assets		

Payables		
	\$0.19 M	% Outstanding
Trade Payables	\$0.00 M	
Over 30 Days		0.0%
Over 90 Days		0%
Refer to Note 5 - Payables		

Receivables		
	\$1.31 M	% Collected
Rates Receivable	\$1.43 M	4%
Trade Receivable	\$1.31 M	
Over 30 Days		1.9%
Over 90 Days		0.8%
Refer to Note 3 - Receivables		

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.56 M)	\$1.24 M	\$1.30 M	\$0.06 M
Refer to Statement of Financial Activity			

Rates Revenue		
YTD Actual	\$1.56 M	% Variance
YTD Budget	\$1.56 M	0.3%
Refer to Note 6 - Rate Revenue		

Operating Grants and Contributions		
YTD Actual	\$0.16 M	% Variance
YTD Budget	\$0.11 M	46.6%
Refer to Note 12 - Operating Grants and Contributions		

Fees and Charges		
YTD Actual	\$0.35 M	% Variance
YTD Budget	\$0.35 M	0.3%
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)
(\$1.58 M)	\$0.31 M	\$0.83 M	\$0.53 M
Refer to Statement of Financial Activity			

Proceeds on sale		
YTD Actual	\$0.00 M	%
Adopted Budget	\$0.19 M	60.7%
Refer to Note 7 - Disposal of Assets		

Asset Acquisition		
YTD Actual	\$0.08 M	% Spent
Adopted Budget	\$5.94 M	(98.7%)
Refer to Note 8 - Capital Acquisition		

Non-Operating Grants		
YTD Actual	\$0.91 M	% Received
Adopted Budget	\$4.17 M	(78.1%)
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)
\$0.43 M	\$0.00 M	\$0.01 M	\$0.01 M
Refer to Statement of Financial Activity			

Borrowings		
Principal repayments	\$0.11 M	
Interest expense	\$0.03 M	0.0%
Principal due	\$1.04 M	
Refer to Note 9 - Borrowings		

Reserves	
Reserves balance	\$3.41 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.



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

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2024

NOTE 1
BY PROGRAM

Ref	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.	Explanation of Variance
Note	\$	\$	\$	\$	%		
Revenue from operating activities							
Governance	500	82	0	(82)	(100.00%)	Within Variance	
General purpose funding	2,072,274	1,587,083	1,616,060	28,977	1.83%	Within Variance	
Law, order and public safety	29,389	836	343	(493)	(58.97%)	Within Variance	
Health	3,304	550	0	(550)	(100.00%)	Within Variance	
Education and welfare	652,572	108,761	104,179	(4,582)	(4.21%)	Within Variance	
Housing	161,992	26,998	30,336	3,338	12.36%	Within Variance	
Community amenities	289,445	264,585	263,703	(882)	(0.33%)	Within Variance	
Recreation and culture	43,680	9,364	6,331	(3,033)	(32.39%)	Within Variance	
Transport	224,253	2,832	3,398	566	19.99%	Within Variance	
Economic services	416,996	46,162	52,837	6,675	14.46%	Within Variance	
Other property and services	65,227	10,478	8,353	(2,125)	(20.28%)	Within Variance	
	3,959,632	2,057,731	2,085,540	27,809			
Expenditure from operating activities							
Governance	(602,166)	(96,193)	(59,767)	36,426	37.87%	☹️	Employee costs are \$34K lower than YTD budget, with expenses currently being posted to Administration. Staff will review and re-allocate.
General purpose funding	(165,132)	(27,512)	(21,950)	5,562	20.22%	Within Variance	
Law, order and public safety	(172,982)	(32,155)	(13,458)	18,697	58.15%	☺️	Insurance (\$7K) and Depreciation (\$10K) are lower than YTD budget. These are considered timing variances that will even out when expenses are allocated.
Health	(61,978)	(6,154)	(4,176)	1,978	32.14%	Within Variance	
Education and welfare	(524,982)	(91,965)	(93,431)	(1,466)	(1.59%)	Within Variance	
Housing	(314,881)	(55,209)	(26,062)	29,147	52.79%	☺️	Insurance (\$7K) and Depreciation (\$21K) are lower than YTD budget. These are considered timing variances that will even out when expenses are allocated.
Community amenities	(532,628)	(89,779)	(53,502)	36,277	40.41%	☺️	Depreciation (\$33K) is lower than YTD budget. This is considered to be a timing variance that will even out when expenses are allocated.
Recreation and culture	(1,418,594)	(238,789)	(56,527)	182,262	76.33%	☺️	Employee Costs (\$10K), Insurance (\$23K), Depreciation (\$115K) and Materials and Contracts (\$25K) are lower than YTD budget. These are expected to be timing variances that will even out when expenses are allocated.
Transport	(2,574,047)	(419,864)	(317,436)	102,428	24.40%	☺️	Depreciation is (\$203K) lower and Materials(\$97K) higher than YTD budget. These are considered timing variances that will even out over the year.
Economic services	(702,556)	(121,922)	(101,184)	20,738	17.01%	☺️	Depreciation (\$19K) lower than YTD budget. This is a timing variances that will even out when expenses are allocated.
Other property and services	(66,922)	(75,679)	(34,886)	40,793	53.90%	☺️	Depreciation (\$30K) and Insurance (\$14K) to date has not been processed. This is considered a timing variance that will even out when expenses are allocated.
	(7,136,868)	(1,255,221)	(782,379)	472,842			
Less: Profit on asset disposals	(2,351)	0	0	0	0.00%	Within Variance	
Movement in liabilities associated with restricted cash	4,192	4,192	(317)	(4,509)	107.56%	Within Variance	
Add: Depreciation on assets	2,617,600	436,240	0	(436,240)	(100.00%)	☹️	Depreciation to date has not been processed pending finalisation of the FY24 Asset reconciliation processes.
Amount attributable to operating activities	(557,795)	1,242,942	1,302,844	59,902			

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2024

NOTE 1
BY PROGRAM

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.	Explanation of Variance
		\$	\$	\$	\$	%		
CONTINUED								
Investing Activities								
Capital grants, subsidies and contributions	13	4,166,075	856,677	910,828	54,151	6.32%	Within Variance	
Proceeds from disposal of assets	7	189,351	0	0	0	0.00%	Within Variance	
Payments for property, plant and equipment	8	(923,185)	0	(4,806)	(4,806)	0.00%	Within Variance	
Payments for infrastructure	8	(5,013,415)	(551,312)	(74,247)	477,065	86.53%	☹️	Refer to Note 8 for project details. Staff will review budget timing of projects and allocate budgets accordingly.
Amount attributable to investing activities		(1,581,174)	305,365	831,775	526,410			
Financing Activities								
Transfer from reserves	10	1,096,906	0	0	0	0.00%	Within Variance	
Repayment of debentures	9	(108,351)	0	0	0	0.00%	Within Variance	
Transfer to reserves	10	(559,807)	0	6,425	6,425	0.00%	Within Variance	
Amount attributable to financing activities		428,748	0	6,425	6,425			
Surplus or deficit at the start of the financial year		1,710,221	1,710,221	1,514,688	(195,533)	(11.43%)		0
Amount attributable to operating activities		(557,795)	1,242,942	1,302,844	59,902	4.82%		
Amount attributable to investing activities		(1,581,174)	305,365	831,775	526,410	172.39%		
Amount attributable to financing activities		428,748	0	6,425	6,425	0.00%		
Surplus or deficit at the end of the financial year		0	3,258,528	3,655,732	397,204	12.19%		

KEY INFORMATION

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

Refer to Note d) for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2024-25 year is a value of more or less than \$10,000 or 10.00%.

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

KEY TERMS AND DESCRIPTIONS
FOR THE PERIOD ENDED 31 AUGUST 2024

Note 1 (Cont'd)
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.

Description	Classification	Unrestricted	Restricted	Total Cash	Institution	Interest Rate	Maturity Date
		\$	\$	\$			
Cash on hand							
Floats	Cash and cash equivalents	500	0	500	On-hand		
Cash Deposits							
Municipal Bank Account	Cash and cash equivalents	1,516,738	0	1,516,738	NAB	0.05%	At Call
Term Deposits							
315-8962	Financial assets at amortised cost	0	1,046,968	1,046,968	NAB	3.70%	10/12/2024
27-9675	Financial assets at amortised cost	0	1,042,763	1,042,763	Westpac	4.22%	7/01/2025
	Financial assets at amortised cost	0	1,022,140	1,022,140	Bendigo	4.00%	1/11/2024
746074153	Financial assets at amortised cost	0	294,729	294,729	NAB	4.88%	1/01/2025
Total		1,517,238	3,406,600	4,923,837			
Comprising							
Cash and cash equivalents		1,517,238	0	1,517,237			
Financial assets at amortised cost		0	3,406,600	3,406,600			
		1,517,238	3,406,600	4,923,837			

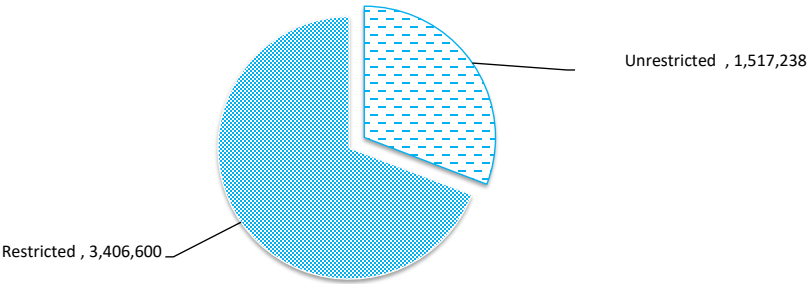
KEY INFORMATION

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 AUGUST 2024

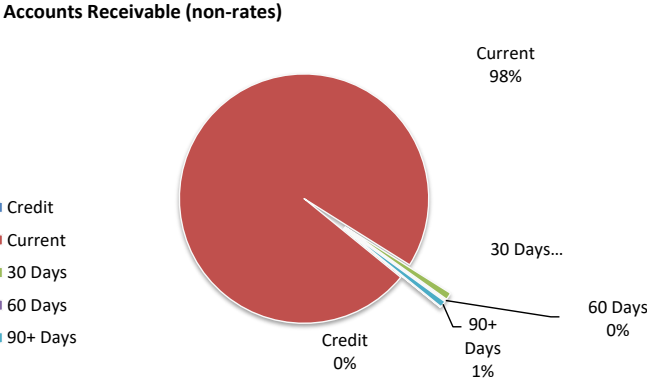
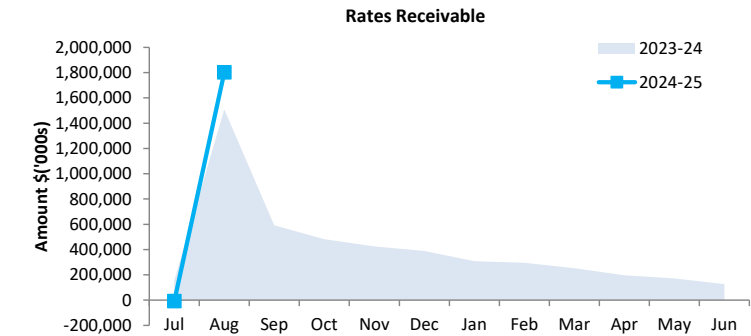
OPERATING ACTIVITIES
NOTE 3
RECEIVABLES

Rates receivable	30 Jun 2024	31 Aug 2024
	\$	\$
Opening arrears previous years	160,197	47,369
Levied - Rates revenue	1,558,554	1,564,740
Less - collections	(1,671,382)	(64,304)
Equals current outstanding	47,369	1,547,805
Less allowance for impairment of rates receivables		(121,757)
Net rates collectable	47,369	1,426,048
% Collected	97.2%	4%

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.

Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(258)	789,748	7,412	1,343	6,635	804,880
Percentage	0.0%	98.1%	0.9%	0.2%	0.8%	
Balance per trial balance						
Sundry receivable	(258)	789,748	7,412	1,343	6,635	804,880
Accrued Income	0	76,321	0	0	0	76,321
GST receivable	0	59,430	0	0	0	59,430
Allowance for impairment of receivables	0	(1,735)	0	0	0	(1,735)
* Other Receivables	0	375,637	0	0	0	375,637
Total receivables general outstanding						1,314,533
Amounts shown above include GST (where applicable)						
* Other Receivables includes ESL, Rubbish and Sewerage charges.						



	Opening Balance 1 July 2024	Asset Increase/(Decrease)	Closing Balance 31 August 2024
Other current assets	\$	\$	\$
Inventory			
Stock On Hand	16,455	15,812	32,267
Total other current assets	16,455	15,812	32,267

Amounts shown above include GST (where applicable)

KEY INFORMATION

Inventory

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

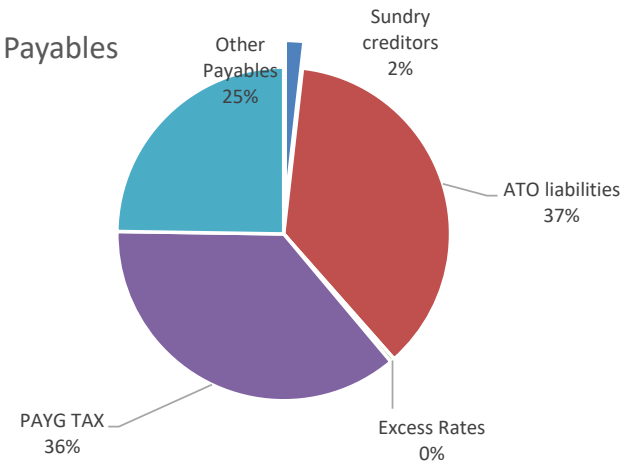
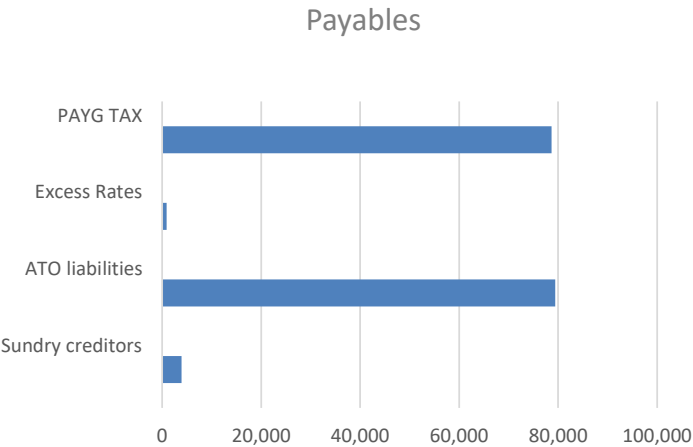
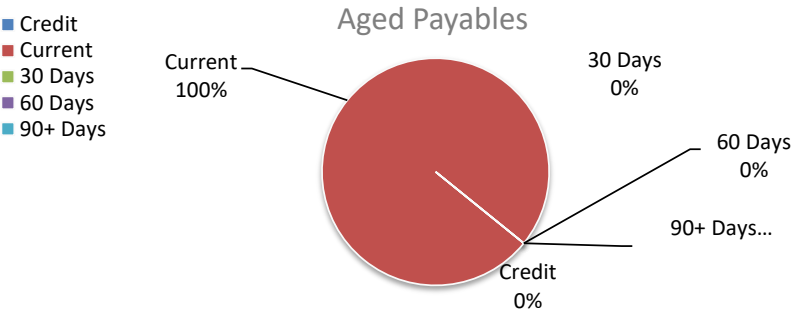
Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	190,122	0	0	0	190,122
Percentage	0%	100%	0%	0%	0%	
Balance per trial balance						
Sundry creditors	0	3,895	0	0	0	3,895
ATO liabilities	0	79,423	0	0	0	79,423
Excess Rates	0	876	0	0	0	876
PAYG TAX	0	78,659	0	0	0	78,659
Other Payables	0	53,605	0	0	0	53,605
Payroll Creditors	0	50,012	0	0	0	50,012
Accrued Loan Interest	0	6,315	0	0	0	6,315
Bonds & Deposits Held - CI	0	11,025	0	0	0	11,025
Accrued Expenses	0	(138,219)	0	0	0	(138,219)
Total payables general outstanding						190,122

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.

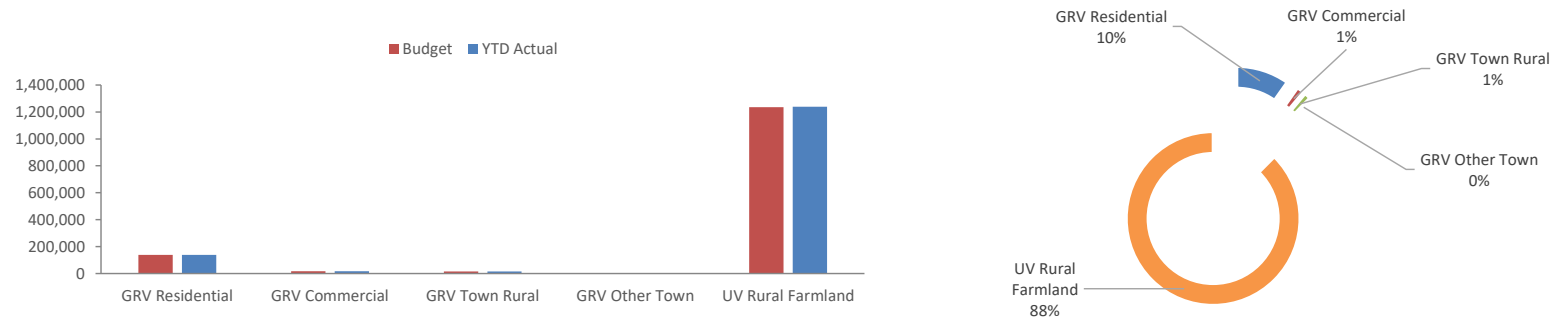


FOR THE PERIOD ENDED 31 AUGUST 2024

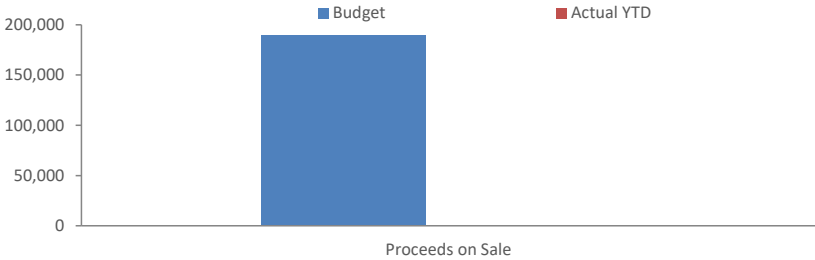
OPERATING ACTIVITIES
NOTE 6
RATE REVENUE

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	0.07441	128	1,862,276	138,572	(500)	0	138,072	138,572	0	0	138,572
GRV Commercial	0.07441	11	241,572	17,975	(500)	0	17,475	17,975	0	0	17,975
GRV Town Rural	0.07441	12	214,136	15,934	0	0	15,934	15,934	0	0	15,934
GRV Other Town	0.07441	8	49,920	3,715	0	0	3,715	3,715	0	0	3,715
Unimproved value											
UV Rural Farmland	0.00455	222	272,154,000	1,239,117	(3,971)	0	1,235,146	1,239,117	0	0	1,239,117
Sub-Total		381	274,521,904	1,415,313	(4,971)	0	1,410,342	1,415,313	0	0	1,415,313
Minimum payment	Minimum \$										
Gross rental value											
GRV Residential	883	51	482,834	45,033	0	0	45,033	45,033	0	0	45,033
GRV Commercial	883	21	101,068	18,543	0	0	18,543	18,543	0	0	18,543
GRV Town Rural	883	16	48,420	14,128	0	0	14,128	14,128	0	0	14,128
GRV Other Town	258	20	9,018	5,160	0	0	5,160	5,160	0	0	5,160
Unimproved value											
UV Rural Farmland	883	63	5,700,900	55,629	0	0	55,629	55,629	0	0	55,629
UV Commercial	883	4	600	3,532	0	0	3,532	3,532	0	0	3,532
UV Town Rural	883	4	142,000	3,532	0	0	3,532	3,532	0	0	3,532
UV Mining	258	15	115,975	3,870	0	0	3,870	3,870	0	0	3,870
Sub-total		194	6,600,815	149,427	0	0	149,427	149,427	0	0	149,427
Amount from general rates							1,559,769	1,564,740	0	0	1,564,740
Ex-gratia rates							57,425				0
Total general rates							1,617,194				1,564,740

KEY INFORMATION



		Original Budget				Current Budget				YTD Actual			
Asset Ref.	Asset description	Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment												
	Parks & Gardens Hilux	12,000	14,351	2,351	0	12,000	14,351	2,351	0				
	CAT 938 Loader	55,000	55,000	0	0	55,000	55,000	0	0				
	120M Grader	120,000	120,000	0	0	120,000	120,000	0	0				
		187,000	189,351	2,351	0	187,000	189,351	2,351	0	0	0	0	0



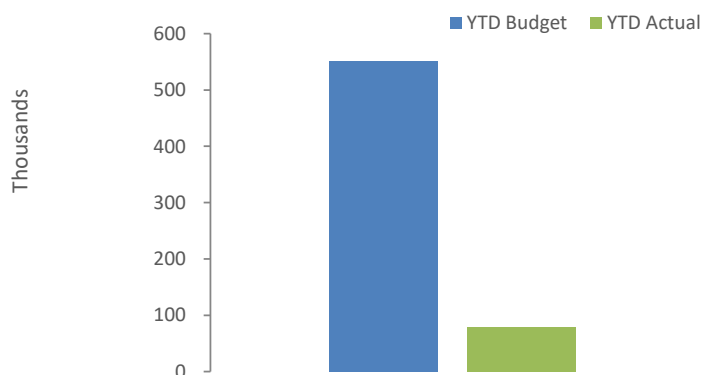
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2024**

**INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS**

Capital acquisitions	Original Budget	Current Budget	YTD Budget	YTD Actual	YTD Actual Variance
	\$		\$	\$	\$
Buildings	492,500	492,500	0	0	0
Furniture and equipment	15,000	15,000	0	0	0
Plant and equipment	415,685	415,685	0	4,806	4,806
Infrastructure - roads	4,563,340	4,563,340	476,302	74,247	(402,055)
Infrastructure - other	450,075	450,075	75,010	0	(75,010)
Payments for Capital Acquisitions	5,936,600	5,936,600	551,312	79,053	(472,259)
Total Capital Acquisitions	5,936,600	5,936,600	551,312	79,053	(472,259)
Capital Acquisitions Funded By:					
	\$		\$	\$	\$
Capital grants and contributions	4,166,075	4,166,075	856,677	910,828	54,151
Other (disposals & C/Fwd)	189,351	189,351	0	0	0
Cash backed reserves					
Plant Replacement Reserve	270,000	270,000	0	0	0
Land & Building Reserve	485,000	485,000	0	0	0
Recreation Reserve	210,791	210,791	0	0	0
Roads and Infrastructure	131,115	131,115	0	0	0
Contribution - operations	484,268	484,268	(305,365)	(831,775)	(526,410)
Capital funding total	5,936,600	5,936,600	551,312	79,053	(472,259)

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							
BC084	24/25 New Management House	485,000	485,000	0	0	0	
BC001	Administration Office - Building (Capital)	7,500	7,500	0	0	0	Airconditioning
Total		492,500	492,500	0	0	0	
Furniture and equipment							
FE001	Council Chambers Audio System	13,000	13,000	0	0	0	
FE100	CRC Signage	2,000	2,000	0	0	0	
Total		15,000	15,000	0	0	0	
Plant and Equipment							
PE110	Loader Cat 938H	370,000	370,000	0	0	0	
PE198	4x2 Utility Tipper (currently Ford Ranger - D07)	35,685	35,685	0	0	0	
PE100	Diesel Fuel Bowser - Shire Depot	0	0	0	4,806	(4,806)	
PE500	Generator for Shed DFES	10,000	10,000	0	0	0	
Total		415,685	415,685	0	4,806	(4,806)	
Infrastructure - Roads							
RC008	Amery - Benjabbering Road (Capital)	0	0	0	0	0	
LRC011	LRCIP - Fifty Four Gate Road 0.00-2.65	114,180	114,180	6,584	0	6,584	
LRC164	LRCIP - Manmanning Road 0.00-5.67	244,768	244,768	40,790	0	40,790	
LRC183	LRCIP - Dowrin Meckering Road	172,430	172,430	0	0	0	
LRC080	LRCIP - Metcalf Road	16,342	16,342	0	0	0	
LRC052	LRCIP - Harris East Road	32,582	32,582	0	0	0	
R2R088	Memorial Avenue (R2R)	53,650	53,650	8,940	0	8,940	
R2R089	Maisey Street (R2R)	29,203	29,203	4,866	0	4,866	
R2R093	Stacy Street (R2R)	39,875	39,875	6,644	0	6,644	
R2R002	Redding Road (R2R)	120,450	120,450	20,070	0	20,070	
R2R025	Dowerin-Koorda Road (R2R)	113,692	113,692	18,942	0	18,942	
R2R026	Minnivale North East Road (R2R)	5,000	5,000	832	0	832	
R2R184	Meckering Road (R2R)	15,950	15,950	2,658	0	2,658	
R2R005	Rabbit Proof Fence Road (R2R)	0	0	0	0	0	
R2R008	Amery - Benjabbering Road (R2R)	25,000	25,000	4,166	0	4,166	
R2R009	Old Koorda Road (R2R)	389,160	389,160	0	0	0	
RRG001	Cunderdin-Minnivale Road (RRG)	579,391	579,391	96,558	0	96,558	
BS183	Dowerin-Meckering Road (BS)	753,286	753,286	125,546	600	124,946	
WFN182I	WSFN Dowerin-Kalannie Road SLK 37.81 – 41.71	1,385,100	1,385,100	87,846	68,237	19,609	
WFN182J	WSFN Line marking	185,595	185,595	30,932	0	30,932	
WFN182K	WSFN Dowerin- Kalanie Road & Ward Road Intersection Planning and Development	58,000	58,000	0	4,810	(4,810)	
WFN182L	Dowerin Kallannie Road - Bailey Rd Intersection	125,606	125,606	20,928	0	20,928	
WFN182M	Dowerin Kalanie Road Verge Maintenance	104,080	104,080	0	600	(600)	
Total		4,563,340	4,563,340	476,302	74,247	402,055	

Account Description		Original Budget	Current Budget	YTD Budget	YTD Actual	Variance Under/(Over)
Infrastructure - Other						
PC071	Dowerin Skate Park Capital Works	38,000	38,000	6,332	0	6,332
PC075	Town Site Greening Water Scheme	142,560	142,560	23,760	0	23,760
OC043	Swimming Pool - Repair Leaks - Infrastructure Other	250,000	250,000	41,666	0	41,666
OC009	Pioneer Pathway Project includes Tin Dog Replica	19,515	19,515	3,252	0	3,252
Total		450,075	450,075	75,010	0	75,010
TOTALS		5,936,600	5,936,600	551,312	79,053	472,259

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

FINANCING ACTIVITIES
NOTE 9
BORROWINGS

Repayments - borrowings

Information on borrowings			Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	Loan No.	1 July 2024	Actual	Original Budget	Actual	Original Budget	Actual	Original Budget
		\$	\$	\$	\$	\$	\$	\$
Housing								
Government Regional Officer Housing	100	216,061	0	(11,903)	216,061	204,158	0	(7,804)
Recreation and culture								
Dowerin Swimming Pool	101	114,054	0	(20,153)	114,054	93,901	0	(1,790)
Transport								
Multi Tyre Roller	102	87,776	0	(21,246)	87,776	66,530	0	(610)
Smooth Drum Tyre Roller	103	94,841	0	(18,747)	94,841	76,094	0	(830)
Economic services								
Short Stay Accommodation	99	529,298	0	(36,302)	529,298	492,996	0	(16,869)
Total		1,042,030	0	(108,351)	1,042,030	933,679	0	(27,903)
Current borrowings		108,351			108,346			
Non-current borrowings		933,679			933,684			
		1,042,030			1,042,030			

All debenture repayments were financed by general purpose revenue.

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 AUGUST 2024**

**FINANCING ACTIVITIES
NOTE 10
CASH RESERVES**

Cash backed reserve

Reserve name	Opening Balance	Original Budget Interest Earned	Actual Interest Earned	Original Budget Transfers In (+)	Actual Transfers In (+)	Original Budget Transfers Out (-)	Actual Transfers Out (-)	Original Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
731 Employee Entitlement Reserve	119,224	4,192	(317)	0	0	0	0	123,416	118,907
732 Plant Replacement Reserve	548,552	19,287	(890)	189,351	0	(270,000)	0	487,190	547,662
733 Sewerage Asset Preservation Reserve	936,174	32,915	(2,599)	0	0	0	0	969,089	933,575
734 Information Technology Reserve	26,884	945	(737)	0	0	0	0	27,829	26,147
735 Land & Building Reserve	682,135	23,984	910	0	0	(485,000)	0	221,119	683,045
738 Recreation Reserve	222,228	7,813	(406)	0	0	(210,791)	0	19,250	221,822
739 Community Housing Reserve	63,479	2,232	(169)	0	0	0	0	65,711	63,310
740 Economic Reserve	40,848	1,436	(379)	0	0	0	0	42,284	40,469
741 Bowling Green Reserve	144,482	5,080	(294)	10,000	0	0	0	159,562	144,188
742 Tennis Court Reserve	73,763	2,593	(143)	6,000	0	0	0	82,356	73,620
743 Depot Reserve	91,766	3,226	(79)	0	0	0	0	94,992	91,687
744 Waste Reserve	42,072	1,480	(112)	0	0	0	0	43,552	41,960
745 Roads and Infrastructure	421,418	14,817	(1,210)	234,456	0	(131,115)	0	539,576	420,208
	3,413,025	120,000	(6,425)	439,807	0	(1,096,906)	0	2,875,926	3,406,600

KEY INFORMATION

Accrued Interest as at 30th June will be brought to account when Term deposits mature later in the year.

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

**OPERATING ACTIVITIES
NOTE 11
OTHER CURRENT LIABILITIES**

		Opening Balance 1 July 2024	Liability Increase	Liability Reduction	Closing Balance 31 August 2024
Other current liabilities	Note	\$	\$	\$	\$
Contract liabilities					
Unspent grants, contributions and reimbursements		287,971	0	0	287,971
Total unspent grants, contributions and reimbursements		287,971	0	0	287,971
Provisions					
Annual leave		125,987	0	0	125,987
Long service leave		38,522	0	(9,200)	29,322
Total Provisions		164,509	0	(9,200)	155,309
Total other current assets		452,480	0	(9,200)	443,280
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 31 AUGUST 2024

OPERATING ACTIVITIES

NOTE 12

OPERATING GRANTS AND CONTRIBUTIONS

Provider	Operating grants, subsidies and contributions revenue				Comments
	Original Budget Revenue	Current Budget	YTD Budget	YTD Revenue Actual	
	\$	\$	\$	\$	
Operating grants and subsidies, Contributions and reimbursements					
Governance					
MEMBERS - Contributions & Donations	500	500	82	0	
GEN PUR - Financial Assistance Grant - General	181,208	181,208	0	34,462	
GEN PUR - Financial Assistance Grant - Roads	109,968	109,968	0	16,491	
ESL BFB - Operating Grant	24,373	24,373	0	28	
AGED OTHER - Grant Funding - CHSP	226,260	226,260	37,710	20,513	
AGED OTHER - Grant Funding - HCP	404,912	404,912	67,485	81,813	
WELFARE - Grants	5,400	5,400	900	0	
OTH HOUSE - Rental Reimbursements	0	0	0	9,157	
ENVIRON - Reimbursements	504	504	84	0	
REC - Contributions & Donations	504	504	84	718	
REC - Reimbursements - Other Recreation	504	504	84	0	
OTH CUL - Contributions & Donations - Other Culture	2,400	2,400	400	0	
OTH CUL - Grants - Other Culture	13,764	13,764	2,294	0	
ROADM - Direct Road Grant (MRWA)	207,253	207,253	0	0	
TOUR - Other Income Relating to Tourism & Area Promotion	396	396	66	0	
CRC - Grants	110,000	110,000	0	0	
CRC - Grants (excl GST)	5,000	5,000	832	0	
CRC- Contributions and Donations (excl GST)	0	0	0	1	
PWO - Other Reimbursements	300	300	50	0	
POC - Fuel Tax Credits Grant Scheme	7,500	7,500	1,250	0	
ADMIN - Reimbursements	0	0	0	33	
	1,300,746	1,300,746	111,321	163,216	

		Non operating grants, subsidies and contributions revenue				
		Original Budget Revenue	Current Budget Revenue	YTD Budget	YTD Revenue Actual	Variance
		\$	\$	\$	\$	
Non-operating grants and subsidies						
General purpose funding						
	Gen Pur - Grant Funding (No Gst)	0	0	0	2,692	(2,692)
Recreation and culture						
	Rec - Grants	107,489	107,489	0	0	0
Transport Funding						
RRG	Roadc - Regional Road Group Grants (Mrwa)	386,261	386,261	154,504	207,253	(52,749)
R2R	Roadc - Roads To Recovery Grant	610,582	610,582	0	0	0
WSFN	Roadc - Other Grants - Roads/Streets	2,308,457	2,308,457	702,173	700,883	1,290
BS	Roadc - Black Spot Grant	753,286	753,286	0	0	0
TOTALS		4,166,075	4,166,075	856,677	910,828	(54,151)

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

**Aged & Disabled - Other
Note 15**

SP	Sub-Programme Description	Type	Type Description	COA	Description	Original Budget	YTD Budget	YTD Actual	Order Value	Total Actual	Variance (\$)
0806	Aged & Disabled - Other	2	Operating Expenditure	2080600	AGED OTHER - Employee Costs	\$191,765.00	\$35,703.00	\$41,206.11	\$0.00	\$41,206.11	\$5,503.11
0806	Aged & Disabled - Other	2	Operating Expenditure	2080603	AGED OTHER - Uniforms	\$2,500.00	\$416.00	\$0.00	\$0.00	\$0.00	-\$416.00
0806	Aged & Disabled - Other	2	Operating Expenditure	2080604	AGED OTHER - Training & Development	\$4,000.00	\$666.00	\$0.00	\$0.00	\$0.00	-\$666.00
0806	Aged & Disabled - Other	2	Operating Expenditure	2080607	AGED OTHER - Protective Clothing	\$500.00	\$82.00	\$0.00	\$727.28	\$727.28	\$645.28
0806	Aged & Disabled - Other	2	Operating Expenditure	2080608	AGED OTHER - Other Employee Expenses	\$1,000.00	\$166.00	\$58.91	\$0.00	\$58.91	-\$107.09
0806	Aged & Disabled - Other	2	Operating Expenditure	2080609	AGED OTHER - Travel & Accommodation	\$5,500.00	\$916.00	\$1,230.48	\$0.00	\$1,230.48	\$314.48
0806	Aged & Disabled - Other	2	Operating Expenditure	2080610	AGED OTHER - Motor Vehicle Expenses	\$8,000.00	\$1,332.00	\$0.00	\$0.00	\$0.00	-\$1,332.00
0806	Aged & Disabled - Other	2	Operating Expenditure	2080615	AGED OTHER - Printing and Stationery	\$1,000.00	\$166.00	\$0.00	\$0.00	\$0.00	-\$166.00
0806	Aged & Disabled - Other	2	Operating Expenditure	2080616	AGED OTHER - Postage and Freight	\$100.00	\$16.00	\$0.00	\$0.00	\$0.00	-\$16.00
0806	Aged & Disabled - Other	2	Operating Expenditure	2080621	AGED OTHER - Information Technology	\$2,450.00	\$408.00	\$0.00	\$0.00	\$0.00	-\$408.00
0806	Aged & Disabled - Other	2	Operating Expenditure	2080640	AGED OTHER - Advertising & Promotion	\$1,500.00	\$250.00	\$0.00	\$0.00	\$0.00	-\$250.00
0806	Aged & Disabled - Other	2	Operating Expenditure	2080641	AGED OTHER - Subscriptions & Memberships	\$1,000.00	\$166.00	\$327.50	\$5,698.29	\$6,025.79	\$5,859.79
0806	Aged & Disabled - Other	2	Operating Expenditure	2080660	AGED OTHER - Client Services	\$97,700.00	\$16,274.00	\$34,297.59	\$95,712.63	\$130,010.22	\$113,736.22
0806	Aged & Disabled - Other	2	Operating Expenditure	2080686	AGED OTHER - Expensed Minor Asset Purchases	\$4,000.00	\$666.00	\$0.00	\$0.00	\$0.00	-\$666.00
0806	Aged & Disabled - Other	2	Operating Expenditure	2080687	AGED OTHER - Other Expenses	\$30,000.00	\$5,000.00	-\$50.00	\$56.82	\$6.82	-\$4,993.18
0806	Aged & Disabled - Other	2	Operating Expenditure	2080692	AGED OTHER - Depreciation	\$6,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	-\$1,000.00
0806	Aged & Disabled - Other	2	Operating Expenditure	2080699	AGED OTHER - Administration Allocated	\$62,510.00	\$10,418.00	\$13,104.00	\$0.00	\$13,104.00	\$2,686.00
Operating Expenditure Total						\$419,525.00	\$73,645.00	\$90,174.59	\$102,195.02	\$192,369.61	\$118,724.61
0806	Aged & Disabled - Other	3	Operating Income	3080610	AGED OTHER - Grant Funding - CHSP	-\$226,260.00	-\$37,710.00	-\$20,513.25	\$0.00	-\$20,513.25	\$17,196.75
0806	Aged & Disabled - Other	3	Operating Income	3080615	AGED OTHER - Grant Funding - HCP	-\$404,912.00	-\$67,485.00	-\$81,812.90	\$0.00	-\$81,812.90	-\$14,327.90
0806	Aged & Disabled - Other	3	Operating Income	3080620	AGED OTHER - Fees & Charges	-\$15,000.00	-\$2,500.00	-\$1,689.67	\$0.00	-\$1,689.67	\$810.33
0806	Aged & Disabled - Other	3	Operating Income	3080635	AGED OTHER - Other Income	-\$1,000.00	-\$166.00	-\$162.73	\$0.00	-\$162.73	\$3.27
Operating Income Total						-\$647,172.00	-\$107,861.00	-\$104,178.55	\$0.00	-\$104,178.55	\$3,682.45
Aged & Disabled - Other Total						(227,647)	(34,216)	(14,004)	102,195	88,191	122,407

SP	Sub-Programme Description	Type	Type Description	COA	Description	Original Budget	YTD Budget	YTD Actual	Order Value	Total Actual	Variance (\$)
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 AUGUST 2024					Community Resource Centre Note 16						
SP	Sub-Programme Description	Type	Type Description	COA	Description	Original Budget	YTD Budget	YTD Actual	Order Value	Total Actual	Variance (\$)
1309	Community Resource Centre	2	Operating Expenditure	2130900	CRC - Employee Costs	\$135,460.00	\$22,574.00	\$27,118.35	\$0.00	\$27,118.35	\$4,544.35
1309	Community Resource Centre	2	Operating Expenditure	2130903	CRC - Uniforms	\$1,500.00	\$250.00	\$0.00	\$450.00	\$450.00	\$200.00
1309	Community Resource Centre	2	Operating Expenditure	2130904	CRC - Training & Development	\$6,000.00	\$998.00	\$2,832.91	\$509.09	\$3,342.00	\$2,344.00
1309	Community Resource Centre	2	Operating Expenditure	2130908	CRC - Other Employee Expenses	\$1,000.00	\$166.00	\$0.00	\$0.00	\$0.00	-\$166.00
1309	Community Resource Centre	2	Operating Expenditure	2130909	CRC - Travel & Accomodation	\$2,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1309	Community Resource Centre	2	Operating Expenditure	2130915	CRC - Printing and Stationery	\$1,000.00	\$166.00	\$0.00	\$374.44	\$374.44	\$208.44
1309	Community Resource Centre	2	Operating Expenditure	2130916	CRC - Postage and Freight	\$500.00	\$82.00	\$0.00	\$0.00	\$0.00	-\$82.00
1309	Community Resource Centre	2	Operating Expenditure	2130920	CRC - Communication Expenses	\$1,500.00	\$250.00	\$0.00	\$0.00	\$0.00	-\$250.00
1309	Community Resource Centre	2	Operating Expenditure	2130929	CRC - Donations to Community Groups	\$200.00	\$32.00	\$0.00	\$0.00	\$0.00	-\$32.00
1309	Community Resource Centre	2	Operating Expenditure	2130930	CRC - Insurance Expenses (Other Than Buildings)	\$525.00	\$262.00	\$0.00	\$0.00	\$0.00	-\$262.00
1309	Community Resource Centre	2	Operating Expenditure	2130940	CRC - Advertising & Promotion	\$500.00	\$82.00	\$0.00	\$0.00	\$0.00	-\$82.00
1309	Community Resource Centre	2	Operating Expenditure	2130941	CRC - Subscriptions & Memberships	\$4,000.00	\$4,000.00	\$3,493.62	\$520.00	\$4,013.62	\$13.62
1309	Community Resource Centre	2	Operating Expenditure	2130987	CRC - Other Expenditure	\$5,000.00	\$834.00	-\$40.29	\$7,043.29	\$7,003.00	\$6,169.00
1309	Community Resource Centre	2	Operating Expenditure	2130988	CRC - Building Operations	\$0.00	\$0.00	\$0.00	\$693.18	\$693.18	\$693.18
1309	Community Resource Centre	2	Operating Expenditure	2130992	CRC - Depreciation	\$9,600.00	\$1,600.00	\$0.00	\$0.00	\$0.00	-\$1,600.00
Operating Expenditure Total						\$168,785.00	\$31,296.00	\$33,404.59	\$9,590.00	\$42,994.59	\$11,698.59
1309	Community Resource Centre	3	Operating Income	3130902	CRC - Commission	-\$9,500.00	-\$1,582.00	\$0.00	\$0.00	\$0.00	\$1,582.00
1309	Community Resource Centre	3	Operating Income	3130910	CRC - Grants	-\$110,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1309	Community Resource Centre	3	Operating Income	3130911	CRC - Grants (excl GST)	-\$5,000.00	-\$832.00	\$0.00	\$0.00	\$0.00	\$832.00
1309	Community Resource Centre	3	Operating Income	3130920	CRC - Fees & Charges - Events/Programs	-\$4,000.00	-\$666.00	-\$2,447.62	\$0.00	-\$2,447.62	-\$1,781.62
1309	Community Resource Centre	3	Operating Income	3130935	CRC - Other Income	-\$40,000.00	-\$6,666.00	-\$4,433.12	\$0.00	-\$4,433.12	\$2,232.88
1309	Community Resource Centre	3	Operating Income	3131000	CRC- Contributions and Donations (excl GST)	\$0.00	\$0.00	-\$1.30	\$0.00	-\$1.30	-\$1.30
Operating Income Total						-\$168,500.00	-\$9,746.00	-\$6,882.04	\$0.00	-\$6,882.04	\$2,863.96
Community Resource Centre Total			Grand Total			285	21,550	26,523	9,590	36,113	14,563

SHIRE OF DOWERIN
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 JULY 2024

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

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These Statements are prepared with data available at the time of preparation and are likely to change with End of Year Financial processes.

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2024

BY NATURE OR TYPE

	Ref	Adopted Budget	Current Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.	Reason	Explanation of Variance
	Note	\$		\$	\$	\$	%			
Revenue from operating activities										
General Rates	6	1,559,769	1,559,769	0	0	0	0.00%			Within Variance
Other rates	6	57,425	57,425	0	0	0	0.00%			Within Variance
Grants, subsidies and contributions	12	1,300,746	1,300,746	70,548	86,874	16,326	23.14%	😊	Timing	HCP funding is higher than YTD budget. The is expected to be a timing variance.
Fees and charges		827,657	827,657	44,627	42,349	(2,278)	(5.10%)			Within Variance
Interest revenue		151,500	151,500	12,624	(4,042)	(16,666)	(132.02%)	😞	Timing	Accrued Reserve Interest as at 30th June 2024 creates this variance. This will be offset when the Term Deposits mature later in the year.
Other revenue		60,184	60,184	5,013	2,527	(2,486)	(49.59%)			Within Variance
Profit on disposal of assets		2,351	2,351	0	0	0	0.00%			Within Variance
		3,959,632	3,959,632	132,812	127,708	(5,104)	3.84%			
Expenditure from operating activities										
Employee costs		(1,730,018)	(1,730,018)	(143,675)	(189,474)	(45,799)	(31.88%)	😞	Timing	Employee costs are higher than budget, due to the duplication of a payroll that Readytech are correcting.
Materials and contracts		(2,256,924)	(2,256,924)	(134,393)	(123,487)	10,906	8.12%			Within Variance
Utility charges		(237,449)	(237,449)	(19,728)	(3,544)	16,184	82.04%	😊	Timing	Utility Expenses are lower than YTD budget, it is expected that this is due to Invoice timing, that will even out over future months.
Depreciation		(2,617,600)	(2,617,600)	(218,120)	0	218,120	100.00%	😊	Timing	Depreciation to date has not been processed pending finalisation of the FY24 Asset reconciliation processes.
Finance costs		(27,903)	(27,903)	(2,323)	0	2,323	100.00%			Within Variance
Insurance		(194,453)	(194,453)	(69,744)	0	69,744	100.00%	😊	Timing	Insurance allocations to jobs are in progress.
Other expenditure		(72,521)	(72,521)	(3,955)	(534)	3,421	86.50%			Within Variance
		(7,136,868)	(7,136,868)	(591,938)	(317,039)	274,899	46.44%			
Less: Profit on asset disposals		(2,351)	(2,351)	0	0	0	0.00%			Within Variance
Movement in liabilities associated with restricted cash		4,192	4,192	4,192	(317)	(4,509)	107.56%			Within Variance
Add: Depreciation on assets		2,617,600	2,617,600	218,120	0	(218,120)	100.00%	😊	Timing	Depreciation to date has not been processed pending finalisation of the FY24 Asset reconciliation processes.
Amount attributable to operating activities		(557,795)	(557,795)	(236,814)	(189,648)	47,166	19.92%			

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2024

BY NATURE OR TYPE

	Ref	Adopted Budget	Current Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.	Reason	Explanation of Variance
	Note	\$		\$	\$	\$	%			
CONTINUED										
Investing activities										
Inflows and Outflows from investing activities										
Capital grants, subsidies and contributions	13	4,166,075	4,166,075	0	2,692	2,692	0.00%			Within Variance
Proceeds from disposal of assets	7	189,351	189,351	0	0	0	0.00%			Within Variance
Payments for property, plant and equipment	8	(923,185)	(923,185)	0	(4,806)	(4,806)	0.00%			Within Variance
Payments for infrastructure	8	(5,013,415)	(5,013,415)	(243,656)	(1,306)	242,350	99.46%	😊	Timing	Refer to Note 8 for project details. Staff will review budget timing of projects and allocate budgets accordingly.
Amount attributable to investing activities		(1,581,174)	(1,581,174)	(243,656)	(3,421)	240,235	98.60%			
Financing Activities										
Inflows from financing activities										
Transfer from reserves	10	1,096,906	1,096,906	0	0	0	0.00%			Within Variance
		1,096,906	1,096,906	0	0	0	0.00%			
Outflows from financing activities										
Repayment of debentures	9	(108,351)	(108,351)	0	0	0	0.00%			Within Variance
Transfer to reserves	10	(559,807)	(559,807)	0	6,425	6,425	0.00%			Within Variance
		(668,158)	(668,158)	0	6,425	6,425				
Amount attributable to financing activities		428,748	428,748	0	6,425	6,425	0.00%			
MOVEMENT IN SURPLUS OR DEFICIT										
Surplus or deficit at the start of the financial year		1,710,221	1,710,221	1,710,221	1,514,688	(195,533)	(11.43%)			
Amount attributable to operating activities		(557,795)	(557,795)	(236,814)	(189,648)	47,166	(19.92%)			
Amount attributable to investing activities		(1,581,174)	(1,581,174)	(243,656)	(3,421)	240,235	(98.60%)			
Amount attributable to financing activities		428,748	428,748	0	6,425	6,425	0.00%			
Surplus or deficit at the end of the financial year		0	0	1,229,751	1,328,044	98,293	(8%)			

KEY INFORMATION



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

The material variance adopted by Council for the 2024-25 year is a value of more or less than \$10,000 or 10.00%.

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

KEY TERMS AND DESCRIPTIONS
FOR THE PERIOD ENDED 31 JULY 2024

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.

Grants, subsidies and contributions

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

Capital 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 revenue

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

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

Profit on disposal of assets

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

NATURE OR TYPE DESCRIPTIONS

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

agreements, communication expenses, advertising expenses,

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

Insurance

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

Loss on disposal of assets

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

Depreciation

Depreciation expense raised on all classes of assets.

Finance costs

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.

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

STATEMENT OF FINANCIAL ACTIVITY INFORMATION

(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	(2,351)	0
Movement in liabilities associated with restricted cash		4,970	(317)
Add: Depreciation on assets		2,617,600	0
Total non-cash items excluded from operating activities		2,620,219	(317)

(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.

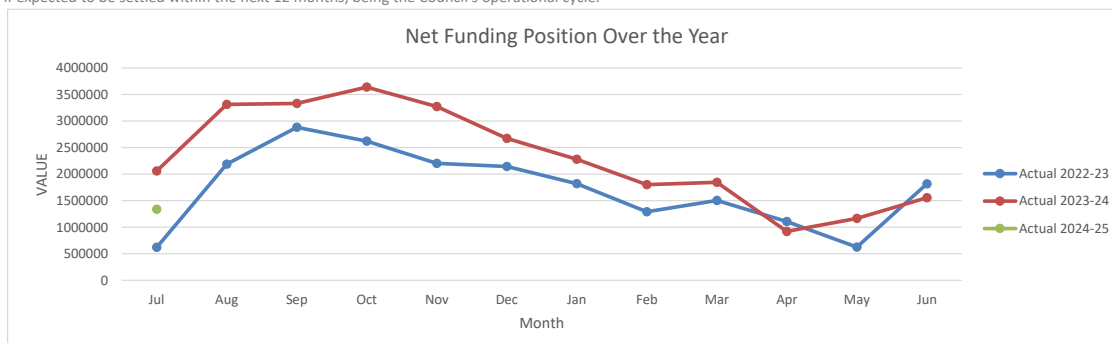
		Surplus BFWD Adopted Budget	Last Year Un-Audited Actual 30 June 2024	This Time Last Year 31 Jul 2023	Year to Date 31 July 2024
Adjustments to net current assets					
Less: Reserves - restricted cash	10	(3,413,025)	(3,413,025)	(2,984,849)	(3,406,600)
Add: Borrowings	9	108,346	108,346	106,129	108,346
Add: Provisions funded by Reserve		119,224	119,224	114,100	118,907
Total adjustments to net current assets		(3,185,455)	(3,185,455)	(2,764,620)	(3,179,347)

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

Current assets					
Cash and cash equivalents	2	5,422,168	5,422,240	5,068,325	5,209,626
Rates receivables	3	126,892	126,892	155,939	52,968
Receivables	3	122,669	45,704	587,858	91,375
Stock on Hand	4	16,455	16,455	24,859	16,455
Total Current Assets		5,688,184	5,611,291	5,836,981	5,370,424
Less: Current liabilities					
Payables	5	(280,018)	(350,322)	(448,290)	(302,207)
Borrowings	9	(108,346)	(108,346)	(106,129)	(108,346)
Contract liabilities	11	(287,971)	(287,971)	(231,024)	(287,971)
Provisions	11	(116,173)	(164,509)	(238,675)	(164,509)
Total Current Liabilities		(792,508)	(911,148)	(1,024,118)	(863,033)
		4,895,676	4,700,143	4,812,863	4,507,391
Less: Total adjustments to net current assets	(b)	(3,185,455)	(3,185,455)	(2,764,620)	(3,179,347)
Closing funding surplus / (deficit)		1,710,221	1,514,688	2,048,243	1,328,044

CURRENT AND NON-CURRENT CLASSIFICATION

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



SHIRE OF DOWERIN
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 JULY 2024

NOTE	31 July 2024	30 June 2024
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	5,209,627	5,422,240
Trade and other receivables	144,343	172,596
Inventories	16,455	16,455
TOTAL CURRENT ASSETS	5,370,425	5,611,291
NON-CURRENT ASSETS		
Trade and other receivables	28,948	28,948
Other financial assets	62,378	62,378
Property, plant and equipment	20,058,336	20,053,530
Infrastructure	66,339,865	66,338,428
TOTAL NON-CURRENT ASSETS	86,489,527	86,483,284
TOTAL ASSETS	91,859,952	92,094,575
CURRENT LIABILITIES		
Trade and other payables	302,207	350,322
Other liabilities	287,971	287,971
Borrowings	108,346	108,346
Employee related provisions	164,509	164,509
TOTAL CURRENT LIABILITIES	863,033	911,148
NON-CURRENT LIABILITIES		
Borrowings	946,519	946,519
Employee related provisions	70,539	70,539
TOTAL NON-CURRENT LIABILITIES	1,017,058	1,017,058
TOTAL LIABILITIES	1,880,091	1,928,206
NET ASSETS	89,979,861	90,166,369
EQUITY		
Retained surplus	34,338,907	34,518,990
Reserve accounts	3,406,600	3,413,025
Revaluation surplus	52,234,354	52,234,354
TOTAL EQUITY	89,979,861	90,166,369

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

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 05 September 2024

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.

SHIRE OF DOWERIN
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
FOR THE PERIOD ENDED 31 JULY 2024

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

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These Statements are prepared with data available at the time of preparation.

Funding surplus / (deficit) Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$1.71 M	\$1.71 M	\$1.51 M	(\$0.20 M)
Closing	\$0.00 M	\$1.23 M	\$1.33 M	\$0.10 M
Refer to Statement of Financial Activity				

Cash and cash equivalents		
	\$5.21 M	% of total
Unrestricted Cash	\$1.80 M	34.6%
Restricted Cash	\$3.41 M	65.4%
Refer to Note 2 - Cash and Financial Assets		

Payables	
	\$0.30 M
Trade Payables	\$0.19 M
Over 30 Days	0.0%
Over 90 Days	0%
Refer to Note 5 - Payables	

Receivables	
	\$0.09 M
Rates Receivable	\$0.05 M
Trade Receivable	\$0.09 M
Over 30 Days	29.0%
Over 90 Days	21.9%
Refer to Note 3 - Receivables	

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.56 M)	(\$0.24 M)	(\$0.19 M)	\$0.05 M
Refer to Statement of Financial Activity			

Rates Revenue		
YTD Actual	\$0.00 M	% Variance
YTD Budget	\$0.00 M	0.0%
Refer to Note 6 - Rate Revenue		

Operating Grants and Contributions		
YTD Actual	\$0.09 M	% Variance
YTD Budget	\$0.07 M	23.1%
Refer to Note 12 - Operating Grants and Contributions		

Fees and Charges		
YTD Actual	\$0.04 M	% Variance
YTD Budget	\$0.04 M	(5.1%)
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)
(\$1.58 M)	(\$0.24 M)	(\$0.00 M)	\$0.24 M
Refer to Statement of Financial Activity			

Proceeds on sale		
YTD Actual	\$0.00 M	%
Adopted Budget	\$0.19 M	60.7%
Refer to Note 7 - Disposal of Assets		

Asset Acquisition		
YTD Actual	\$0.01 M	% Spent
Adopted Budget	\$5.94 M	(99.9%)
Refer to Note 8 - Capital Acquisition		

Non-Operating Grants		
YTD Actual	\$0.00 M	% Received
Adopted Budget	\$4.17 M	(99.9%)
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)
\$0.43 M	\$0.00 M	\$0.01 M	\$0.01 M
Refer to Statement of Financial Activity			

Borrowings		
Principal repayments	\$0.11 M	
Interest expense	\$0.03 M	0.0%
Principal due	\$1.04 M	
Refer to Note 9 - Borrowings		

Reserves	
Reserves balance	\$3.41 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.



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

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2024

NOTE 1
BY PROGRAM

Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.	Explanation of Variance
	\$	\$	\$	\$	%		
Revenue from operating activities							
Governance	500	41	0	(41)	(100.00%)	Within Variance	
General purpose funding	2,072,274	13,657	(3,924)	(17,581)	(128.73%)	⚠️	Accrued Reserve Interest as at 30th June 2024 creates this variance. This will be offset when the Term Deposits mature later in the year.
Law, order and public safety	29,389	418	93	(325)	(77.75%)	Within Variance	
Health	3,304	275	0	(275)	(100.00%)	Within Variance	
Education and welfare	652,572	69,268	82,589	13,321	19.23%	😊	HCP funding is higher than YTD budget. The is expected to be a timing variance.
Housing	161,992	13,499	14,958	1,459	10.81%	Within Variance	
Community amenities	289,445	2,486	1,497	(989)	(39.78%)	Within Variance	
Recreation and culture	43,680	3,432	714	(2,718)	(79.20%)	Within Variance	
Transport	224,253	1,416	1,632	216	15.25%	Within Variance	
Economic services	416,996	23,081	21,360	(1,721)	(7.46%)	Within Variance	
Other property and services	65,227	5,239	8,789	3,550	67.76%	Within Variance	
	3,959,632	132,812	127,708	(5,104)			
Expenditure from operating activities							
Governance	(602,166)	(29,763)	(7,062)	22,701	76.27%	😊	Employee costs are lower that YTD budget. Staff will re-allocate expenses.
General purpose funding	(165,132)	(12,506)	(9,357)	3,149	25.18%	Within Variance	
Law, order and public safety	(172,982)	(19,401)	(5,029)	14,372	74.08%	😊	Insurance (\$7K) and Depreciation (\$5K) are lower than YTD budget. These are considered timing variances that will even out when expenses are allocated.
Health	(61,978)	(3,077)	(1,613)	1,464	47.58%	Within Variance	
Education and welfare	(524,982)	(49,512)	(43,081)	6,431	12.99%	Within Variance	
Housing	(314,881)	(31,047)	(8,068)	22,979	74.01%	😊	Insurance (\$7K) and Depreciation (\$11K) are lower than YTD budget. These are considered timing variances that will even out when expenses are allocated.
Community amenities	(532,628)	(45,945)	(30,368)	15,577	33.90%	😊	Depreciation (\$17K) is lower than YTD budget. This is considered to be a timing variance that will even out when expenses are allocated.
Recreation and culture	(1,418,594)	(128,930)	(21,747)	107,183	83.13%	😊	Insurance (\$23K), Depreciation (\$57K) and Materials and Contracts (\$16K) are lower than YTD budget. These are expected to be timing variances that will even out when expenses are allocated.
Transport	(2,574,047)	(210,604)	(149,131)	61,473	29.19%	😊	Depreciation is (\$101K) lower and Materials(\$21K) higher than YTD budget. These are considered timing variances that will even out over the next few months.
Economic services	(702,556)	(65,071)	(49,622)	15,449	23.74%	😊	Depreciation (\$10K) and Materials and Contracts (\$9K) are lower than YTD budget. These are expected to be timing variances that will even out when expenses are allocated.
Other property and services	(66,922)	3,918	8,039	4,121	(105.18%)	Within Variance	
	(7,136,868)	(591,938)	(317,039)	274,899			
Less: Profit on asset disposals	(2,351)	0	0	0	0.00%	Within Variance	
Movement in liabilities associated with restricted cash	4,192	4,192	(317)	(4,509)	107.56%	Within Variance	
Add: Depreciation on assets	2,617,600	218,120	0	(218,120)	(100.00%)	😊	Depreciation to date has not been processed pending finalisation of the FY24 Asset reconciliation processes.
Amount attributable to operating activities	(557,795)	(236,814)	(189,648)	47,166			

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2024

NOTE 1
BY PROGRAM

	Ref	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.	Explanation of Variance
	Note	\$	\$	\$	\$	%		
CONTINUED								
Investing Activities								
Capital grants, subsidies and contributions	13	4,166,075	0	2,692	2,692	0.00%		Within Variance
Proceeds from disposal of assets	7	189,351	0	0	0	0.00%		Within Variance
Payments for property, plant and equipment	8	(923,185)	0	(4,806)	(4,806)	0.00%		Within Variance
Payments for infrastructure	8	(5,013,415)	(243,656)	(1,306)	242,350	99.46%	☹️	Refer to Note 8 for project details. Staff will review budget timing of projects and allocate budgets accordingly.
Amount attributable to investing activities		(1,581,174)	(243,656)	(3,421)	240,235			
Financing Activities								
Transfer from reserves	10	1,096,906	0	0	0	0.00%		Within Variance
Repayment of debentures	9	(108,351)	0	0	0	0.00%		Within Variance
Transfer to reserves	10	(559,807)	0	6,425	6,425	0.00%		Within Variance
Amount attributable to financing activities		428,748	0	6,425	6,425			
Surplus or deficit at the start of the financial year		1,710,221	1,710,221	1,514,688	(195,533)	(11.43%)	☹️	
Amount attributable to operating activities		(557,795)	(236,814)	(189,648)	47,166	(19.92%)		
Amount attributable to investing activities		(1,581,174)	(243,656)	(3,421)	240,235	(98.60%)		
Amount attributable to financing activities		428,748	0	6,425	6,425	0.00%		
Surplus or deficit at the end of the financial year		0	1,229,751	1,328,044	98,293	7.99%		

KEY INFORMATION

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

Refer to Note d) for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2024-25 year is a value of more or less than \$10,000 or 10.00%.

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

KEY TERMS AND DESCRIPTIONS
FOR THE PERIOD ENDED 31 JULY 2024

Note 1 (Cont'd)
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.

Description	Classification	Unrestricted	Restricted	Total Cash	Institution	Interest Rate	Maturity Date
		\$	\$	\$			
Cash on hand							
Floats	Cash and cash equivalents	500	0	500	On-hand		
Cash Deposits							
Municipal Bank Account	Cash and cash equivalents	1,801,363	294,729	2,096,092	NAB	0.05%	At Call
Term Deposits							
315-8962	Financial assets at amortised cost	0	1,046,968	1,046,968	NAB	3.70%	10/12/2024
27-9675	Financial assets at amortised cost	0	1,042,763	1,042,763	Westpac	3.75%	7/01/2025
	Financial assets at amortised cost	0	1,022,140	1,022,140	Bendigo	4.00%	1/11/2024
Total		1,801,863	3,406,600	5,208,463			
Comprising							
Cash and cash equivalents		1,801,863	294,729	2,096,592			
Financial assets at amortised cost		0	3,111,871	3,111,871			
		1,801,863	3,406,600	5,208,463			

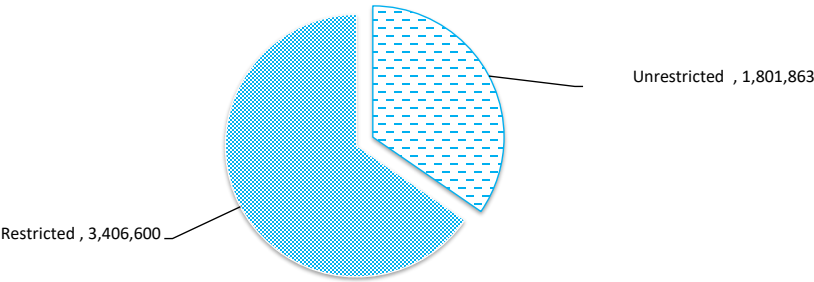
KEY INFORMATION

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 JULY 2024

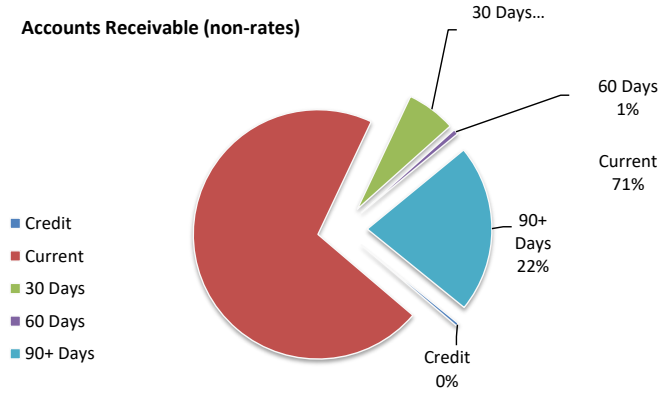
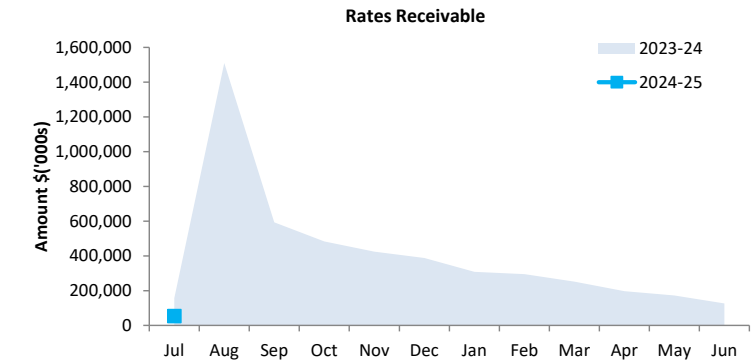
OPERATING ACTIVITIES
NOTE 3
RECEIVABLES

Rates receivable	30 Jun 2024	31 Jul 2024
	\$	\$
Opening arrears previous years	160,197	126,892
Levied - Rates revenue	1,558,554	0
Less - collections	(1,591,859)	(14,142)
Equals current outstanding	126,892	112,750
Less allowance for impairment of receivables		(59,782)
Net rates collectable	126,892	52,968
% Collected	92.6%	11.1%

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.

Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(130)	23,484	2,113	220	7,222	32,909
Percentage	(0.4%)	71.4%	6.4%	0.7%	21.9%	
Balance per trial balance						
Sundry receivable	(130)	23,484	2,113	220	7,222	32,909
Accrued Income	0	76,321	0	0	0	76,321
GST receivable	0	45,855	0	0	0	45,855
Allowance for impairment of receivables	0	(63,710)	0	0	0	(63,710)
Other Receivables	0	0	0	0	0	0
Total receivables general outstanding						91,375
Amounts shown above include GST (where applicable)						



	Opening Balance 1 July 2024	Asset Increase/(Decrease)	Closing Balance 31 July 2024
Other current assets	\$	\$	\$
Inventory			
Stock On Hand	16,455	0	16,455
Total other current assets	16,455	0	16,455
Amounts shown above include GST (where applicable)			

KEY INFORMATION

Inventory

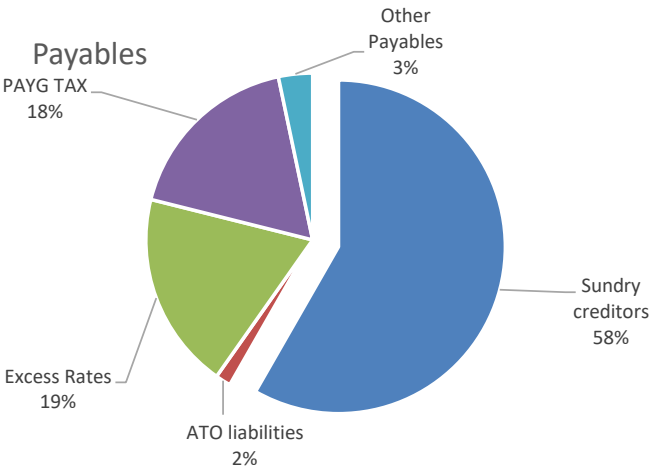
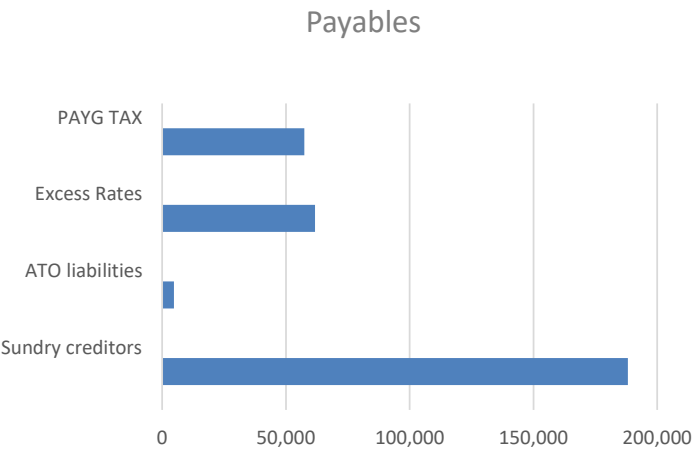
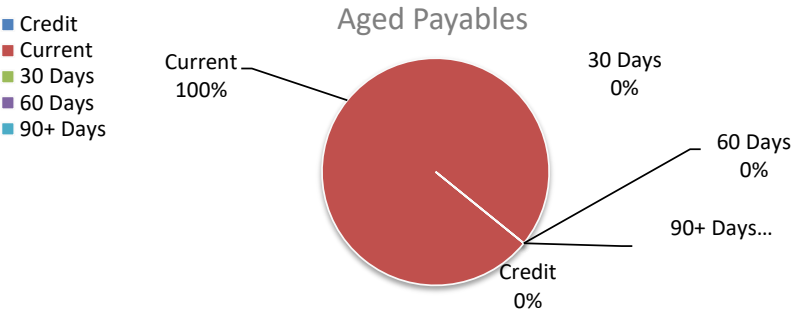
Inventories are measured at the lower of cost and net realisable value.
Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	119,855	0	0	0	119,855
Percentage	0%	100%	0%	0%	0%	
Balance per trial balance						
Sundry creditors	0	5,770	0	0	0	188,122
ATO liabilities	0	4,805	0	0	0	4,805
Excess Rates	0	61,777	0	0	0	61,777
PAYG TAX	0	57,421	0	0	0	57,421
Other Payables	0	10,671	0	0	0	10,671
Payroll Creditors	0	55,759	0	0	0	55,759
Accrued Loan Interest	0	6,315	0	0	0	6,315
Bonds & Deposits Held - CI	0	11,025	0	0	0	11,025
Accrued Expenses	0	(138,219)	0	0	0	(138,219)
Total payables general outstanding						302,207

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.

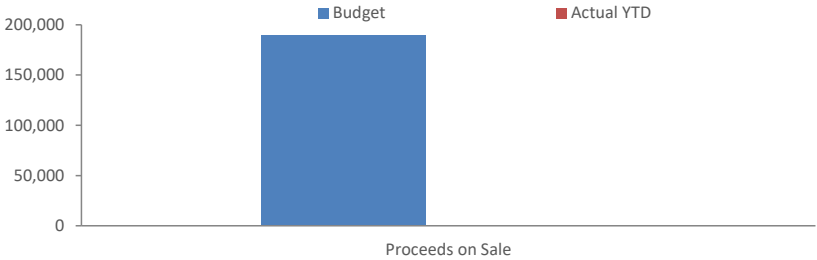


FOR THE PERIOD ENDED 31 JULY 2024

OPERATING ACTIVITIES
NOTE 6
RATE REVENUE

Rates have not been levied as at the end of this reporting period.

		Original Budget				Current Budget				YTD Actual			
Asset Ref.	Asset description	Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment												
	Parks & Gardens Hilux	12,000	14,351	2,351	0	12,000	14,351	2,351	0				
	CAT 938 Loader	55,000	55,000	0	0	55,000	55,000	0	0				
	120M Grader	120,000	120,000	0	0	120,000	120,000	0	0				
		187,000	189,351	2,351	0	187,000	189,351	2,351	0	0	0	0	0



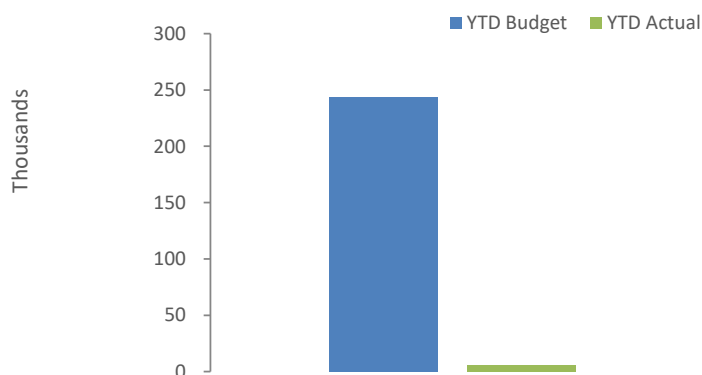
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2024**

**INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS**

Capital acquisitions	Original Budget	Current Budget	YTD Budget	YTD Actual	YTD Actual Variance
	\$		\$	\$	\$
Buildings	492,500	492,500	0	0	0
Furniture and equipment	15,000	15,000	0	0	0
Plant and equipment	415,685	415,685	0	4,806	4,806
Infrastructure - roads	4,563,340	4,563,340	206,151	1,306	(204,845)
Infrastructure - other	450,075	450,075	37,505	0	(37,505)
Payments for Capital Acquisitions	5,936,600	5,936,600	243,656	6,113	(237,543)
Total Capital Acquisitions	5,936,600	5,936,600	243,656	6,113	(237,543)
Capital Acquisitions Funded By:					
	\$		\$	\$	\$
Capital grants and contributions	4,166,075	4,166,075	0	2,692	2,692
Other (disposals & C/Fwd)	189,351	189,351	0	0	0
Cash backed reserves					
Plant Replacement Reserve	270,000	270,000	0	0	0
Land & Building Reserve	485,000	485,000	0	0	0
Recreation Reserve	210,791	210,791	0	0	0
Roads and Infrastructure	131,115	131,115	0	0	0
Contribution - operations	484,268	484,268	243,656	3,421	(240,235)
Capital funding total	5,936,600	5,936,600	243,656	6,113	(237,543)

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							
BC084	24/25 New Management House	485,000	485,000	0	0	0	
BC001	Administration Office - Building (Capital)	7,500	7,500	0	0	0	Airconditioning
Total		492,500	492,500	0	0	0	
Furniture and equipment							
FE001	Council Chambers Audio System	13,000	13,000	0	0	0	
FE100	CRC Signage	2,000	2,000	0	0	0	
Total		15,000	15,000	0	0	0	
Plant and Equipment							
PE110	Loader Cat 938H	370,000	370,000	0	0	0	
PE198	4x2 Utility Tipper (currently Ford Ranger - D07)	35,685	35,685	0	0	0	
PE100	Diesel Fuel Bowser - Shire Depot	0	0	0	4,806	(4,806)	
PE500	Generator for Shed DFES	10,000	10,000	0	0	0	
Total		415,685	415,685	0	4,806	(4,806)	
Infrastructure - Roads							
LRC011	LRCIP - Fifty Four Gate Road 0.00-2.65	114,180	114,180	3,292	0	3,292	
LRC164	LRCIP - Manmanning Road 0.00-5.67	244,768	244,768	20,395	0	20,395	
LRC183	LRCIP - Dowrin Meckering Road	172,430	172,430	0	0	0	
LRC080	LRCIP - Metcalf Road	16,342	16,342	0	0	0	
LRC052	LRCIP - Harris East Road	32,582	32,582	0	0	0	
R2R088	Memorial Avenue (R2R)	53,650	53,650	4,470	0	4,470	
R2R089	Maisey Street (R2R)	29,203	29,203	2,433	0	2,433	
R2R093	Stacy Street (R2R)	39,875	39,875	3,322	0	3,322	
R2R002	Redding Road (R2R)	120,450	120,450	10,035	0	10,035	
R2R025	Dowerin-Koorda Road (R2R)	113,692	113,692	9,471	0	9,471	
R2R026	Minnivale North East Road (R2R)	5,000	5,000	416	0	416	
R2R184	Meckering Road (R2R)	15,950	15,950	1,329	0	1,329	
R2R008	Amery - Benjabbering Road (R2R)	25,000	25,000	2,083	0	2,083	
R2R009	Old Koorda Road (R2R)	389,160	389,160	0	0	0	
RRG001	Cunderdin-Minnivale Road (RRG)	579,391	579,391	48,279	0	48,279	
BS183	Dowerin-Meckering Road (BS)	753,286	753,286	62,773	0	62,773	
WFN182I	WSFN Dowerin-Kalannie Road SLK 37.81 – 41.71	1,385,100	1,385,100	11,923	1,306	10,617	
WFN182J	WSFN Line marking	185,595	185,595	15,466	0	15,466	
WFN182K	WSFN Dowerin- Kalanie Road & Ward Road Intersection Planning and Development	58,000	58,000	0	0	0	
WFN182L	Dowerin Kallannie Road - Bailey Rd Intersection	125,606	125,606	10,464	0	10,464	
WFN182M	Dowerin Kalanie Road Verge Maintenance	104,080	104,080	0	0	0	
Total		4,563,340	4,563,340	206,151	1,306	204,845	

Account Description		Original Budget	Current Budget	YTD Budget	YTD Actual	Variance Under/(Over)
Infrastructure - Other						
PC071	Dowerin Skate Park Capital Works	38,000	38,000	3,166	0	3,166
PC075	Town Site Greening Water Scheme	142,560	142,560	11,880	0	11,880
OC043	Swimming Pool - Repair Leaks - Infrastructure Other	250,000	250,000	20,833	0	20,833
OC009	Pioneer Pathway Project includes Tin Dog Replica	19,515	19,515	1,626	0	1,626
Total		450,075	450,075	37,505	0	37,505
TOTALS		5,936,600	5,936,600	243,656	6,113	237,543

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

FINANCING ACTIVITIES
NOTE 9
BORROWINGS

Repayments - borrowings

Information on borrowings			Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	Loan No.	1 July 2024	Actual	Original Budget	Actual	Original Budget	Actual	Original Budget
		\$	\$	\$	\$	\$	\$	\$
Housing								
Government Regional Officer Housing	100	216,061	0	(11,903)	216,061	204,158	0	(7,804)
Recreation and culture								
Dowerin Swimming Pool	101	114,054	0	(20,153)	114,054	93,901	0	(1,790)
Transport								
Multi Tyre Roller	102	87,776	0	(21,246)	87,776	66,530	0	(610)
Smooth Drum Tyre Roller	103	94,841	0	(18,747)	94,841	76,094	0	(830)
Economic services								
Short Stay Accommodation	99	529,298	0	(36,302)	529,298	492,996	0	(16,869)
Total		1,042,030	0	(108,351)	1,042,030	933,679	0	(27,903)
Current borrowings		108,351			108,346			
Non-current borrowings		933,679			933,684			
		1,042,030			1,042,030			

All debenture repayments were financed by general purpose revenue.

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 JULY 2024**

**FINANCING ACTIVITIES
NOTE 10
CASH RESERVES**

Cash backed reserve

Reserve name	Opening Balance	Original Budget Interest Earned	Actual Interest Earned	Original Budget Transfers In (+)	Actual Transfers In (+)	Original Budget Transfers Out (-)	Actual Transfers Out (-)	Original Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
731 Employee Entitlement Reserve	119,224	4,192	(317)	0	0	0	0	123,416	118,907
732 Plant Replacement Reserve	548,552	19,287	(890)	189,351	0	(270,000)	0	487,190	547,662
733 Sewerage Asset Preservation Reserve	936,174	32,915	(2,599)	0	0	0	0	969,089	933,575
734 Information Technology Reserve	26,884	945	(737)	0	0	0	0	27,829	26,147
735 Land & Building Reserve	682,135	23,984	910	0	0	(485,000)	0	221,119	683,045
738 Recreation Reserve	222,228	7,813	(406)	0	0	(210,791)	0	19,250	221,822
739 Community Housing Reserve	63,479	2,232	(169)	0	0	0	0	65,711	63,310
740 Economic Reserve	40,848	1,436	(379)	0	0	0	0	42,284	40,469
741 Bowling Green Reserve	144,482	5,080	(294)	10,000	0	0	0	159,562	144,188
742 Tennis Court Reserve	73,763	2,593	(143)	6,000	0	0	0	82,356	73,620
743 Depot Reserve	91,766	3,226	(79)	0	0	0	0	94,992	91,687
744 Waste Reserve	42,072	1,480	(112)	0	0	0	0	43,552	41,960
745 Roads and Infrastructure	421,418	14,817	(1,210)	234,456	0	(131,115)	0	539,576	420,208
	3,413,025	120,000	(6,425)	439,807	0	(1,096,906)	0	2,875,926	3,406,600

KEY INFORMATION

Accrued Interest as at 30th June will be brought to account when Term deposits mature later in the year.

0

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

**OPERATING ACTIVITIES
NOTE 11
OTHER CURRENT LIABILITIES**

		Opening Balance 1 July 2024	Liability Increase	Liability Reduction	Closing Balance 31 July 2024
Other current liabilities	Note	\$	\$	\$	\$
Contract liabilities					
Unspent grants, contributions and reimbursements		287,971	0	0	287,971
Total unspent grants, contributions and reimbursements		287,971	0	0	287,971
Provisions					
Annual leave		125,987	0	0	125,987
Long service leave		38,522	0	0	38,522
Total Provisions		164,509	0	0	164,509
Total other current assets		452,480	0	0	452,480
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 31 JULY 2024

OPERATING ACTIVITIES

NOTE 12

OPERATING GRANTS AND CONTRIBUTIONS

Provider	Operating grants, subsidies and contributions revenue				Comments
	Original Budget Revenue	Current Budget	YTD Budget	YTD Revenue Actual	
	\$	\$	\$	\$	
Operating grants and subsidies, Contributions and reimbursements					
Governance					
MEMBERS - Contributions & Donations	500	500	41	0	
GEN PUR - Financial Assistance Grant - General	181,208	181,208	0	0	
GEN PUR - Financial Assistance Grant - Roads	109,968	109,968	0	0	
ESL BFB - Operating Grant	24,373	24,373	0	28	
AGED OTHER - Grant Funding - CHSP	226,260	226,260	0	0	
AGED OTHER - Grant Funding - HCP	404,912	404,912	67,485	81,813	
WELFARE - Grants	5,400	5,400	450	0	
OTH HOUSE - Rental Reimbursements	0	0	0	4,840	
ENVIRON - Reimbursements	504	504	42	0	
REC - Contributions & Donations	504	504	42	159	
REC - Reimbursements - Other Recreation	504	504	42	0	
OTH CUL - Contributions & Donations - Other Culture	2,400	2,400	200	0	
OTH CUL - Grants - Other Culture	13,764	13,764	1,147	0	
ROADM - Direct Road Grant (MRWA)	207,253	207,253	0	0	
TOUR - Other Income Relating to Tourism & Area Promotion	396	396	33	0	
CRC - Grants	110,000	110,000	0	0	
CRC - Grants (excl GST)	5,000	5,000	416	0	
CRC- Contributions and Donations (excl GST)	0	0	0	1	
PWO - Other Reimbursements	300	300	25	0	
POC - Fuel Tax Credits Grant Scheme	7,500	7,500	625	0	
ADMIN - Reimbursements	0	0	0	33	
	1,300,746	1,300,746	70,548	86,874	

Non operating grants, subsidies and contributions revenue					
	Original Budget Revenue	Current Budget Revenue	YTD Budget	YTD Revenue Actual	Variance
	\$	\$	\$	\$	
Non-operating grants and subsidies					
General purpose funding					
Gen Pur - Grant Funding (No Gst)	0	0	0	2,692	(2,692)
Recreation and culture					
Rec - Grants	107,489	107,489	0	0	0
Transport Funding					
RRG Roadc - Regional Road Group Grants (Mrwa)	386,261	386,261	0	0	0
R2R Roadc - Roads To Recovery Grant	610,582	610,582	0	0	0
WSFN Roadc - Other Grants - Roads/Streets	2,308,457	2,308,457	0	0	0
BS Roadc - Black Spot Grant	753,286	753,286	0	0	0
TOTALS	4,166,075	4,166,075	0	2,692	(2,692)

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

**Aged & Disabled - Other
Note 15**

SP	Sub-Programme Description	Type	Type Description	COA	Description	Original Budget	YTD Budget	YTD Actual	Order Value	Total Actual	Variance (\$)
0806	Aged & Disabled - Other	2	Operating Expenditure	2080600	AGED OTHER - Employee Costs	\$191,765.00	\$20,674.00	\$24,612.90	\$0.00	\$24,612.90	\$3,938.90
0806	Aged & Disabled - Other	2	Operating Expenditure	2080603	AGED OTHER - Uniforms	\$2,500.00	\$208.00	\$0.00	\$0.00	\$0.00	-\$208.00
0806	Aged & Disabled - Other	2	Operating Expenditure	2080604	AGED OTHER - Training & Development	\$4,000.00	\$333.00	\$0.00	\$0.00	\$0.00	-\$333.00
0806	Aged & Disabled - Other	2	Operating Expenditure	2080607	AGED OTHER - Protective Clothing	\$500.00	\$41.00	\$0.00	\$727.28	\$727.28	\$686.28
0806	Aged & Disabled - Other	2	Operating Expenditure	2080608	AGED OTHER - Other Employee Expenses	\$1,000.00	\$83.00	\$0.00	\$0.00	\$0.00	-\$83.00
0806	Aged & Disabled - Other	2	Operating Expenditure	2080609	AGED OTHER - Travel & Accommodation	\$5,500.00	\$458.00	\$707.04	\$0.00	\$707.04	\$249.04
0806	Aged & Disabled - Other	2	Operating Expenditure	2080610	AGED OTHER - Motor Vehicle Expenses	\$8,000.00	\$666.00	\$0.00	\$0.00	\$0.00	-\$666.00
0806	Aged & Disabled - Other	2	Operating Expenditure	2080615	AGED OTHER - Printing and Stationery	\$1,000.00	\$83.00	\$0.00	\$0.00	\$0.00	-\$83.00
0806	Aged & Disabled - Other	2	Operating Expenditure	2080616	AGED OTHER - Postage and Freight	\$100.00	\$8.00	\$0.00	\$0.00	\$0.00	-\$8.00
0806	Aged & Disabled - Other	2	Operating Expenditure	2080621	AGED OTHER - Information Technology	\$2,450.00	\$204.00	\$0.00	\$0.00	\$0.00	-\$204.00
0806	Aged & Disabled - Other	2	Operating Expenditure	2080640	AGED OTHER - Advertising & Promotion	\$1,500.00	\$125.00	\$0.00	\$0.00	\$0.00	-\$125.00
0806	Aged & Disabled - Other	2	Operating Expenditure	2080641	AGED OTHER - Subscriptions & Memberships	\$1,000.00	\$83.00	\$327.50	\$5,698.29	\$6,025.79	\$5,942.79
0806	Aged & Disabled - Other	2	Operating Expenditure	2080660	AGED OTHER - Client Services	\$97,700.00	\$8,137.00	\$11,485.25	\$95,712.63	\$107,197.88	\$99,060.88
0806	Aged & Disabled - Other	2	Operating Expenditure	2080686	AGED OTHER - Expensed Minor Asset Purchases	\$4,000.00	\$333.00	\$0.00	\$0.00	\$0.00	-\$333.00
0806	Aged & Disabled - Other	2	Operating Expenditure	2080687	AGED OTHER - Other Expenses	\$30,000.00	\$2,500.00	-\$50.00	\$56.82	\$6.82	-\$2,493.18
0806	Aged & Disabled - Other	2	Operating Expenditure	2080692	AGED OTHER - Depreciation	\$6,000.00	\$500.00	\$0.00	\$0.00	\$0.00	-\$500.00
0806	Aged & Disabled - Other	2	Operating Expenditure	2080699	AGED OTHER - Administration Allocated	\$62,510.00	\$5,209.00	\$5,303.00	\$0.00	\$5,303.00	\$94.00
Operating Expenditure Total						\$419,525.00	\$39,645.00	\$42,385.69	\$102,195.02	\$144,580.71	\$104,935.71
0806	Aged & Disabled - Other	3	Operating Income	3080610	AGED OTHER - Grant Funding - CHSP	-\$226,260.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0806	Aged & Disabled - Other	3	Operating Income	3080615	AGED OTHER - Grant Funding - HCP	-\$404,912.00	-\$67,485.00	-\$81,812.90	\$0.00	-\$81,812.90	-\$14,327.90
0806	Aged & Disabled - Other	3	Operating Income	3080620	AGED OTHER - Fees & Charges	-\$15,000.00	-\$1,250.00	-\$701.04	\$0.00	-\$701.04	\$548.96
0806	Aged & Disabled - Other	3	Operating Income	3080635	AGED OTHER - Other Income	-\$1,000.00	-\$83.00	-\$75.45	\$0.00	-\$75.45	\$7.55
Operating Income Total						-\$647,172.00	-\$68,818.00	-\$82,589.39	\$0.00	-\$82,589.39	-\$13,771.39
Aged & Disabled - Other Total						(227,647)	(29,173)	(40,204)	102,195	61,991	91,164

SP	Sub-Programme Description	Type	Type Description	COA	Description	Original Budget	YTD Budget	YTD Actual	Order Value	Total Actual	Variance (\$)
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 JULY 2024					Community Resource Centre Note 16						
SP	Sub-Programme Description	Type	Type Description	COA	Description	Original Budget	YTD Budget	YTD Actual	Order Value	Total Actual	Variance (\$)
1309	Community Resource Centre	2	Operating Expenditure	2130900	CRC - Employee Costs	\$135,460.00	\$11,287.00	\$16,769.09	\$0.00	\$16,769.09	\$5,482.09
1309	Community Resource Centre	2	Operating Expenditure	2130903	CRC - Uniforms	\$1,500.00	\$125.00	\$0.00	\$450.00	\$450.00	\$325.00
1309	Community Resource Centre	2	Operating Expenditure	2130904	CRC - Training & Development	\$6,000.00	\$499.00	\$122.54	\$509.09	\$631.63	\$132.63
1309	Community Resource Centre	2	Operating Expenditure	2130908	CRC - Other Employee Expenses	\$1,000.00	\$83.00	\$0.00	\$0.00	\$0.00	-\$83.00
1309	Community Resource Centre	2	Operating Expenditure	2130909	CRC - Travel & Accomodation	\$2,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1309	Community Resource Centre	2	Operating Expenditure	2130915	CRC - Printing and Stationery	\$1,000.00	\$83.00	\$0.00	\$374.44	\$374.44	\$291.44
1309	Community Resource Centre	2	Operating Expenditure	2130916	CRC - Postage and Freight	\$500.00	\$41.00	\$0.00	\$0.00	\$0.00	-\$41.00
1309	Community Resource Centre	2	Operating Expenditure	2130920	CRC - Communication Expenses	\$1,500.00	\$125.00	\$0.00	\$0.00	\$0.00	-\$125.00
1309	Community Resource Centre	2	Operating Expenditure	2130929	CRC - Donations to Community Groups	\$200.00	\$16.00	\$0.00	\$0.00	\$0.00	-\$16.00
1309	Community Resource Centre	2	Operating Expenditure	2130930	CRC - Insurance Expenses (Other Than Buildings)	\$525.00	\$262.00	\$0.00	\$0.00	\$0.00	-\$262.00
1309	Community Resource Centre	2	Operating Expenditure	2130940	CRC - Advertising & Promotion	\$500.00	\$41.00	\$0.00	\$0.00	\$0.00	-\$41.00
1309	Community Resource Centre	2	Operating Expenditure	2130941	CRC - Subscriptions & Memberships	\$4,000.00	\$4,000.00	\$3,435.45	\$520.00	\$3,955.45	-\$44.55
1309	Community Resource Centre	2	Operating Expenditure	2130987	CRC - Other Expenditure	\$5,000.00	\$417.00	-\$43.37	\$7,043.29	\$6,999.92	\$6,582.92
1309	Community Resource Centre	2	Operating Expenditure	2130988	CRC - Building Operations	\$0.00	\$0.00	\$0.00	\$693.18	\$693.18	\$693.18
1309	Community Resource Centre	2	Operating Expenditure	2130992	CRC - Depreciation	\$9,600.00	\$800.00	\$0.00	\$0.00	\$0.00	-\$800.00
Operating Expenditure Total						\$168,785.00	\$17,779.00	\$20,283.71	\$9,590.00	\$29,873.71	\$12,094.71
1309	Community Resource Centre	3	Operating Income	3130902	CRC - Commission	-\$9,500.00	-\$791.00	\$0.00	\$0.00	\$0.00	\$791.00
1309	Community Resource Centre	3	Operating Income	3130910	CRC - Grants	-\$110,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1309	Community Resource Centre	3	Operating Income	3130911	CRC - Grants (excl GST)	-\$5,000.00	-\$416.00	\$0.00	\$0.00	\$0.00	\$416.00
1309	Community Resource Centre	3	Operating Income	3130920	CRC - Fees & Charges - Events/Programs	-\$4,000.00	-\$333.00	-\$118.22	\$0.00	-\$118.22	\$214.78
1309	Community Resource Centre	3	Operating Income	3130935	CRC - Other Income	-\$40,000.00	-\$3,333.00	-\$3,017.63	\$0.00	-\$3,017.63	\$315.37
1309	Community Resource Centre	3	Operating Income	3131000	CRC- Contributions and Donations (excl GST)	\$0.00	\$0.00	-\$1.00	\$0.00	-\$1.00	-\$1.00
Operating Income Total						-\$168,500.00	-\$4,873.00	-\$3,136.85	\$0.00	-\$3,136.85	\$1,736.15
Community Resource Centre Total			Grand Total			285	12,906	17,147	9,590	26,737	13,831

List of Payments for the Period Ending
31 August 2024

Last EFT No.	12492			
EFT	Date	Name	Description	Amount
EFT12493	01/08/2024		Parking and meals for CRC Conference	\$ 134.80
EFT12494	01/08/2024	Readytech User Group WA Inc	2024-2025 ReadyTech User Group membership	\$ 847.00
EFT12495	01/08/2024	Avon Waste	Domestic rubbish collection 02/07/2024	\$ 2,924.99
EFT12496	01/08/2024	Aged Care Provider Assistance Pty Ltd	Subscription for Home Care Package Agreement as required by Dept Of Health - FULLY FUNDED	\$ 360.25
EFT12497	01/08/2024	Courtney's Cleaning	Respite care- HCP4C - FULLY FUNDED	\$ 1,907.50
EFT12498	01/08/2024	BriJarCass Security Pty Ltd	CHSP1 - Provision of Domestic Assistance - FULLY FUNDED	\$ 222.75
EFT12499	01/08/2024	Complete Office Supplies	Monthly Stationery order	\$ 477.93
EFT12500	01/08/2024	Landgate	Rural UV Interim Valuation R2024/03 - 22/06/24-19/07/24	\$ 94.36
EFT12501	01/08/2024	Australia's Golden Outback	Golden Outback Subscription 24/25 - Gold Social Media Package	\$ 800.00
EFT12502	01/08/2024	Holberton Earthmoving	Carry out maintenance grading on Rabbit Proof Fence Rd as per tender T2024-01	\$ 43,086.50
EFT12503	01/08/2024		Reimburse for Bulk SMS service recharge 20,000 credits	\$ 638.08
EFT12504	01/08/2024	Local Health Authorities Analytical Committee	Annual Analytical Services - 2024/25	\$ 409.20
EFT12505	01/08/2024	Lo-Go Appointments	Supply DCEO 3 x weeks	\$ 11,876.45
EFT12506	01/08/2024	LGIS WA	Insurance annual membership 2024/25	\$ 109,628.75
EFT12507	01/08/2024	Midland Sand & Soil Supplies	Supply 10m3 of red dyed wood chips	\$ 2,200.00
EFT12508	01/08/2024	Mable Technologies	HCPL3 - provision of domestic assistance - FULLY FUNDED	\$ 604.52
EFT12510	01/08/2024	One Music Australia	Annual Renewal Councils Music - Rural - July 2024-June 2025	\$ 378.55
EFT12511	01/08/2024	Jamie-Lee Penderleith	Home care support - FULLY FUNDED	\$ 1,440.00
EFT12512	01/08/2024	Paula Preen	Cleaning & Support - FULLY FUNDED	\$ 2,040.00
EFT12513	01/08/2024	Rackmart Pty Ltd	Supply: 8 x lock boxes for Short Stay Accommodation	\$ 1,863.40
EFT12514	01/08/2024	Tough Jobs Done	HCP4 Provision of Home Maintenance service - FULLY FUNDED	\$ 154.00
EFT12515	01/08/2024	MD Windsor	Carry out repairs to eaves at 11D Hilda St	\$ 533.50
EFT12516	01/08/2024	Yleena Farm	Supply 216m3 of compacted gravel for repairs Quelagetting West Road	\$ 712.80
EFT12518	02/08/2024	Michelle Parish	Support work - FULLY FUNDED	\$ 540.00
EFT12519	06/08/2024	K Dickson	Rates refund for assessment A401 41 STACY STREET DOWERIN 6461	\$ 516.25
EFT12520	13/08/2024	Avon Waste	Domestic Rubbish Collection 16/07/2024	\$ 2,919.10
EFT12521	13/08/2024	Australia Post	Bulk mail for HACC, stamps, BFB mail out, Registered mail	\$ 232.21
EFT12522	13/08/2024	Compressed Air Installations WA	Inspect service & report on Depot compressor	\$ 1,542.20
EFT12523	13/08/2024	Competent Solutions Pty Ltd	Supply Hi Vis rain jacket	\$ 314.25
EFT12524	13/08/2024	Dowerin Tyre & Exhaust	Supply 2 X batteries for Admin generator	\$ 510.40
EFT12525	13/08/2024	Dialplan	Fixed wi-fi for SSA, 19 Cottrell St & 4 O'Loghlen St	\$ 267.00
EFT12526	13/08/2024	Holberton Earthmoving	Float 938H CAT loader from Petchells to Depot	\$ 792.00
EFT12527	13/08/2024	Local Health Authorities Analytical Committee	Annual Analytical Services for 2024/25 - Goomalling Hospital	\$ 409.20
EFT12528	13/08/2024	Local Government Professionals	Full membership to LG Professionals 24/25	\$ 560.00
EFT12529	13/08/2024	Michelle Parish	Support work - FULLY FUNDED	\$ 180.00
EFT12530	13/08/2024	Naughty Bugs Pest Control	Install mouse baits in archive room and Field Days storage room	\$ 55.00
EFT12531	13/08/2024	Northam Carpet Court	Supply & install blinds at 2/13 Stacy Street	\$ 3,782.00
EFT12532	13/08/2024	S Di Candilo	Ranger services provided 25/07 & 30/07/24	\$ 400.18
EFT12533	13/08/2024	WA Local Government Association	Associate Membership Subscriptions and GE Zone annual membership	\$ 31,557.52
EFT12534	15/08/2024		Cleaning products for Short Stay accommodation	\$ 203.89
EFT12535	15/08/2024	BriJarCass Security Pty Ltd	Short Stay cleaning service, main street Toilets	\$ 5,159.00
EFT12536	15/08/2024	Central East Accommodation & Care Alliance	Annual member contribution levy, Associate member CEACA 2024/25	\$ 5,500.00
EFT12537	15/08/2024	Holberton Earthmoving	Carry out maintenance grading on Spark Rd as per Panel Tender T2024-01	\$ 8,904.50
EFT12538	15/08/2024	Lite n' Easy	Provision of meals to assist with nutrition for 5 HACC clients - FULLY FUNDED	\$ 767.16
EFT12539	15/08/2024	Jamie-Lee Penderleith	Home care support - FULLY FUNDED	\$ 720.00
EFT12540	15/08/2024	Shire of Carnarvon	LSL payment to Shire of Carnarvon - BALANCE SHEET LIABILITY	\$ 9,199.89
EFT12541	15/08/2024	Toodyay Property Maintenance	Laying flooring for HACC client - FULLY FUNDED	\$ 2,282.50
EFT12542	15/08/2024	Wonagn Ballidu Disctrict Mens Shed Inc	Design, fabricate and fit access ramp for front access - FULLY FUNDED	\$ 330.00
EFT12543	15/08/2024	Waallis Computer Solutions	Hours over 2023/24 It's Gold agreement	\$ 1,375.88
EFT12544	16/08/2024	Ampac Debt Recovery WA Pty Ltd	Debt recovery for July 2024 - RECOVERABLE	\$ 2,141.00

EFT	Date	Name	Description	Amount
EFT12545	16/08/2024	Avon Valley Windscreens	Supply & install windscreen on Hino 300 series, D004 Fuso truck, D008 ute, Hino 500 tipper, CAT loader and D003 truck	\$ 4,997.00
EFT12546	16/08/2024	Courtney's Cleaning	Respite care HCP4C - FULLY FUNDED	\$ 1,534.40
EFT12547	16/08/2024	BOC Limited	Container hire 28/06/24 - 28/07/24	\$ 32.77
EFT12548	16/08/2024	Complete Office Supplies	Gym card holders, lanyards, notebooks	\$ 384.22
EFT12549	16/08/2024	C&F Building Approvals	Monthly BSL, CTF and Form 81 July 2024	\$ 440.00
EFT12550	16/08/2024	Dun Direct Pty Ltd	Supply & deliver 10,000 litres of diesel	\$ 17,392.98
EFT12551	16/08/2024	Eastern Hills Chainsaws & Mowers	Supply: STP0781 516 6006 ForestPlus Bar & Chain 20Litre STP0781 319 8063 5L - HP Ultra 2-Stroke Oil	\$ 265.50
EFT12552	16/08/2024	Gym Care	Annual gym service - call out, time & parts	\$ 649.00
EFT12553	16/08/2024	Home Chef	Provision of meals to assist with nutrition for HACC clients - FULLY FUNDED	\$ 253.00
EFT12554	16/08/2024	Holberton Earthmoving	Carry out maintenance grading on Koombekine North Rd	\$ 23,122.00
EFT12555	16/08/2024	Intelife Group	Road side vegetation mulching & pruning for various roads within the Shire	\$ 32,331.20
EFT12556	16/08/2024	JLT Risk Solutions Pty Ltd	Salary Continuance Insurance 2024/25	\$ 2,741.81
EFT12557	16/08/2024	Lo-Go Appointments	Supply DCEO WE 27/07/2024	\$ 6,310.78
EFT12558	16/08/2024	Local Government Professionals	Grant Writing Course LG Pro for CDO	\$ 2,480.00
EFT12559	16/08/2024	LG Consulting Solutions	Onsite time and accommodation	\$ 791.45
EFT12560	16/08/2024	Natural Area Consulting Management Services	Provide services for the clearing permit preparation and application for Bailey East West and Dowerin Kalannie Intersection WFN182H - PART FUNDED	\$ 1,320.00
EFT12561	16/08/2024	Petchell Mechanical	Carry out repairs to CAT 938H Loader	\$ 4,420.74
EFT12562	16/08/2024	5Rivers Plumbing & Gas	Replace faulty HWS at VBFB fire shed on Memorial Ave	\$ 2,396.73
EFT12563	16/08/2024	Tough Jobs Done	HCP3C -Provision of a Monthly Garden service - FULLY FUNDED	\$ 154.00
EFT12564	16/08/2024	Goomalling Pharmacy	Supply medication and incontinence supplies to various HACC clients - FULLY FUNDED	\$ 1,233.15
EFT12565	16/08/2024	Wongan Hills Pharmacy	Supply webster packs - FULLY FUNDED	\$ 40.00
EFT12566	16/08/2024	Walkers Diesel Services	Hydraulic hose repair on Bomag Roller	\$ 899.25
EFT12567	16/08/2024	Wallis Computer Services	Supply 3 x Adobe Licences as per Quote 001886V1	\$ 2,409.06
EFT12568	16/08/2024	BriJarCass Security Pty Ltd	Cleaning services for HACC Client - FULLY FUNDED	\$ 308.00
EFT12569	16/08/2024	Mable technologies	Home care - FULLY FUNDED	\$ 604.52
EFT12570	16/08/2024	Michelle PARISH	Home Support - FULLY FUNDED	\$ 180.00
EFT12571	16/08/2024	Northam Carpet Court	Supply flooring for HACC client - FULLY FUNDED	\$ 2,217.00
EFT12572	16/08/2024	Paula PREEN	Provide home support - FULLY FUNDED	\$ 2,280.00
EFT12573	26/08/2024		Accommodation, parking and meals - LGSP training	\$ 446.91
EFT12574	26/08/2024	Enviropipes Pty Ltd	Supply and Deliver to Dowerin as per quote x 10 450mm HDPE pipes and x10 375mm HDPE pipes.	\$ 7,216.00
EFT12575	26/08/2024	Courtney's Cleaning	Weekly respite care - FULLY FUNDED	\$ 1,467.08
EFT12576	26/08/2024		National Police Clearance	\$ 64.80
EFT12577	26/08/2024	BriJarCass Security Pty Ltd	Provision of domestic assistance for 3 HACC clients - FULLY FUNDED	\$ 558.25
EFT12578	26/08/2024	Central Regional Tafe	Supply training service for forklift ticket for x4 staff members	\$ 426.28
EFT12579	26/08/2024	Dowerin Tyre & Exhaust	Supply & fit new tyre to HACC trailer D8206	\$ 104.39
EFT12580	26/08/2024	Eastern Hills Chainsaws & Mowers	Supply 2 X sets blades for Cox Mower: GAPBRC2089 X 2	\$ 57.60
EFT12581	26/08/2024	Emerg Solutions Pty Ltd	BART emergency service app - annual subscription	\$ 1,210.00
EFT12582	26/08/2024	Shire of Goomalling	Annual contribution to Pioneer Pathway 24/25	\$ 3,850.00
EFT12583	26/08/2024	Home Chef	Provision of meals to assist with nutrition for HACC clients - FULLY FUNDED	\$ 253.00
EFT12584	26/08/2024	Holberton Earthmoving	Carry out maintenance grading on Uberin Rd as per contract T2024-01	\$ 23,452.00
EFT12585	26/08/2024	Integrated Distribution	Supply 10l Force Line Marking Paint - Blue	\$ 346.50
EFT12586	26/08/2024	Joelectrics	Attend SSA kitchen and replace 2 X faulty lights	\$ 587.95
EFT12587	26/08/2024	Kennards Hire	Compactor hire - 2 weeks - Code 140023 300KG Diesel Plate Compactor	\$ 1,400.00
EFT12588	26/08/2024		Reimburse purchase of bulk credits for SMS service	\$ 831.73
EFT12589	26/08/2024	Lo-Go Appointments	50% CEO Recruitment fee balance owing	\$ 14,467.26
EFT12590	26/08/2024	Lite n' Easy	Provision of meals to assist with nutrition for HACC Clients x 5 - FULLY FUNDED	\$ 617.96
EFT12591	26/08/2024	Local Government Professionals	Training Course - Finance for Non Finance people	\$ 870.00
EFT12592	26/08/2024	MJB Industries Pty Ltd	Part -Supply & Deliver cement drainage products as per quote provided for Dowerin Kalannie Road WFN182I - PART FUNDED	\$ 70,671.08
EFT12593	26/08/2024		Reimburse for Meals - LGSP Training	\$ 39.50
EFT12594	26/08/2024	Marda Property Care	HCP3-Provision of a Garden Home Maintenance service - FULLY FUNDED	\$ 1,443.75
EFT12595	26/08/2024	Michelle Parish	Domestic assistance and support - FULLY FUNDED	\$ 540.00
EFT12596	26/08/2024	Natural Area Consulting Management Services	Supply services to implement year 1 of Namelcatchem Reserve Rehabilitation as per quote provided which coincides with the 10-year rehabilitation Plan.	\$ 11,169.40

EFT	Date	Name	Description	Amount
EFT12597	26/08/2024	Petchell Mechanical	Repair gearbox oil leak on CAT938H loader	\$ 4,029.29
EFT12599	26/08/2024	Seton Australia Pty Ltd	Supply A18204 200l chemical drum pump	\$ 537.27
EFT12600	26/08/2024	Sally J Design	Graphic design for half page tourism advertisement, in the DMFD program.	\$ 96.80
EFT12601	26/08/2024	Team Global Express	Jason, Frontline, Toll - Freight	\$ 547.87
EFT12602	26/08/2024	Wallis Computer Solutions	ReadyTech (ITVision) updates x 12	\$ 6,685.80
EFT12603	29/08/2024	Courtney's Cleaning	Weekly respite care - FULLY FUNDED	\$ 962.30
EFT12604	29/08/2024	Competent Solutions Pty Ltd	Freight for marking flags - Kal Express	\$ 38.43
EFT12605	29/08/2024	Country Copiers	Admin Photocopier charges - 7/7 - 12/8/24	\$ 1,137.80
EFT12606	29/08/2024	Dowerin Tyre & Exhaust	Supply battery for Toro Finishing mower	\$ 174.90
EFT12607	29/08/2024	Eastern Hills Chainsaws & Mowers	Supply 1 X GAPBRT5274 Line trimmer cord	\$ 63.00
EFT12608	29/08/2024	Department Of Fire and Emergency Services	ESL 1st Quarter Contribution	\$ 17,829.30
EFT12609	29/08/2024	Home Chef	HCPL4 - Supply nutritional meals - FULLY FUNDED	\$ 231.88
EFT12610	29/08/2024	Holberton Earthmoving	Supply maintenance grading services on Old Koorda Rd as per panel tender T2024-01	\$ 29,716.50
EFT12611	29/08/2024	Hayden Wiltshire	HCP4 - Purchase of heating in bedroom (living area) area to ensure client is comfortable - FULLY FUNDED	\$ 2,866.00
EFT12612	29/08/2024	Initial Hygiene	Supply & collection of sanitary bins - Town hall	\$ 516.54
EFT12613	29/08/2024	Lloyd's Air-Conditioning and Refrigeration Services	Attend DCC inspect and re-gas cool room system	\$ 1,461.99
EFT12614	29/08/2024	Lo-Go Appointments	Acting CEO - w/e 24.8.24	\$ 9,221.61
EFT12615	29/08/2024	Lite n' Easy	Provision of nutritional meals - FULLY FUNDED	\$ 573.03
EFT12616	29/08/2024	Perth Laundry Equipment	SSA Washing machine and Dryer Rental- July to August	\$ 419.46
EFT12617	29/08/2024	S Di Candilo	Ranger Services - 20/8 - 23/8/24	\$ 1,379.02
EFT12618	29/08/2024	Shawmac Pty Ltd	Supply services as per fee proposal to conduct a road safety audit on the Dowerin Kalanie Road and Ward Road intersection. - PART FUNDED	\$ 5,291.00
EFT12619	29/08/2024	Team Global Express	Eastern Hills - Freight	\$ 57.84
EFT12620	29/08/2024	Wheatbelt Podiatry	Podiatry for HACC clients - FULLY FUNDED	\$ 190.00
EFT12621	29/08/2024	Wallis Computer Solutions	Managed IT Support for Admin - IT's Gold	\$ 49,453.14
				\$ 652,257.23

Direct	Date	Name	Description	Amount
DD13749.1	01/08/2024	Exetel Pty Ltd	Corporate Internet for August 2024	\$ 560.00
DD13750.1	08/08/2024	Xenex Systems Pty Ltd	Voip Phone system	\$ 467.45
DD13752.1	07/08/2024	SYNERGY	Electricity - 20/6/24 - 17/7/24	\$ 2,302.26
DD13761.1	12/08/2024	SYNERGY	Electricity supply and usage - 23/5/24 - 22/7/24	\$ 6,997.05
DD13762.1	13/08/2024	Water Corporation	Water usage - 21/5/24 - 22/7/24	\$ 1,143.93
DD13763.1	12/08/2024	Water Corporation	Water - Usage and service cxharge 29/5/24 - 25.7/24	\$ 249.60
DD13764.1	05/08/2024	Shire of Dowerin - Visa Payments	Monthly Visa Card	\$ 3,492.24
DD13775.1	15/08/2024	SYNERGY	Electricity - Supply and usage 25/5/24 - 24/7/24	\$ 3,026.20
DD13776.1	15/08/2024	Telstra Limited	Telephone - Usage and service xcharges - 25/6/24 - 26/7/24	\$ 523.93
DD13777.1	15/08/2024	Resonline Pty Ltd	Room Manager Fee - July 2024	\$ 242.00
DD13778.1	16/08/2024	SYNERGY	Electricity - Supply and usage 25/5/24 - 24/7/24	\$ 475.96
DD13779.1	16/08/2024	Water Corporation	Water - Usage 29/5/24 - 25/7/24	\$ 17.20
DD13783.1	21/08/2024	Water Corporation	Water - supply and service charge 6/6/24 - 2/8/24	\$ 928.61
DD13789.1	21/08/2024	SYNERGY	Electricity - Supply 28/6/24 - 27/7/24	\$ 643.30
DD13791.1	22/08/2024	SYNERGY	Electricity - Supply 25/6/24 - 24/7/24	\$ 2,097.68
DD13793.1	26/08/2024	Water Corporation	Water - Usage and Fire service 6/6/24 - 2/8/24	\$ 865.91
DD13797.1	28/08/2024	Water Corporation	Water - Usage and service charge 6/6/24 - 9/8/24	\$ 344.38
DD13799.1	29/08/2024	Water Corporation	Water - Service charge 1/7/24 - 31/8/24	\$ 1,577.41
DD13801.1	30/08/2024	Water Corporation	Water - Usage 6/6/24 - 8/8/24	\$ 3,010.34
DD13828.1	26/08/2024	Department Of Transport	Vehicle Registration 12 months - 1IAN456	\$ 227.80
DD13830.1	31/08/2024	National Australia Bank	CRC Square fees for August 2024	\$ 3.08
				\$ 29,196.33

Payroll	Date		Name	Description	Amount
	14/08/2024	Payroll		PPE 13/08/2024	\$ 43,001.20
	28/08/2024	Payroll		PPE 27/08/2024	\$ 44,618.95
	28/08/2024	Payroll		PPE 27/08/2024 - additional	\$ 1,225.27
					\$ 88,845.42

Super	Date		Name	Description	Amount
	28/08/2024	Precision Administration Services Pty Ltd		Superannuation for PPE 13/08/24 & 27/08/24	\$ 12,258.17
	29/08/2024	Precision Administration Services Pty Ltd		Superannuation for PPE 27/08/24 additional	\$ 154.68
					\$ 12,412.85

Account		Amount
EFT		\$ 652,257.23
DIRECT DEBIT		\$ 29,196.33
PAYROLL		\$ 88,845.42
SUPER		\$ 12,412.85
		\$ 782,711.83

SHIRE OF DOWERIN

**July 2024**

Date: 5/08/2024

Voucher:

Three thousand four hundred and ninety two dollars and twenty four cents

\$ 3,492.24

Dr to.

NAB VISA D89**MUNICIPAL FUND**

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

DATE OF SERVICE	GL	PARTICULARS (If progress payment, state total amount of contract and amount of previous payments, if any)	GST	AMOUNT
29/07/2024	120302110.2100	NAB Visa card fee DCEO	-	\$ 9.00
29/07/2024	BM061, 062,063,064,065,066 ,067.297.2101	Spotlight - Linen for SSA - 1 set for each studio room and 2 sets for units	\$22.73	\$ 250.00
25/07/2024	120402040.2100	Moray & Agnew Conference - LG Governance - KR	\$19.50	\$ 214.50
23/07/2024	120401870.2700	Northam Florist - sympathy flowers Holberton	\$11.09	\$ 122.00
19/07/2024	BM016.250.2101	Bunnings - Paint	\$7.11	\$ 78.25
19/07/2024	BM056.298.2101	Tin Dog Store - Milk - Depot	-	\$ 29.00
19/07/2024	121402870.2700	Dowerin Gourmet Butcher	-	\$ 4.32
12/07/2024	121309410.2100	Xero - CRC monthly subscription	\$3.18	\$ 35.00
11/07/2024	P701.266.2266	DOT - Plate change - Jet Patcher	-	\$ 19.40
10/07/2024	BM061, 062,063,064,065,066 ,067.297.2101	Big W - Towels, cushions, quilts, quilt covers, toasters, kettles, shower curtains, for SSA	\$165.38	\$ 1,819.20
10/07/2024	BM061, 062,063,064,065,066 ,067.297.2101	Big W - quilts and pillows for SSA	\$24.55	\$ 270.00
3/07/2024	120401410.2100	Local Government Professionals - 24/25 membership for GEO DCEO	\$50.91	\$ 560.00
24/07/2024	193401010.0000	Paypal - error		\$ 23.59
17/07/2024	121309410.2101	ADOBE Monthly subs -CDO	\$2.64	\$ 28.99
9/07/2024	121402410.2101	ADOBE Monthly subs -EGO	\$2.64	\$ 28.99
			Sub	\$ 3,492.24
				\$ 3,492.24

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

CERTIFIED SPECIAL EMERGENCY PAYMENT

PRESIDENT



Statement for
NAB Business Visa
NAB Commercial Cards Centre - GPO Box 9992 Melbourne Victoria 3001
Tel 1300 498 594 8am - 8pm AEST & AEDT Monday to Friday, 9am - 6pm AEST & AEDT Saturday and Sunday
Fax 1300 363 658
Lost & Stolen cards: 1800 033 103 (24 hours within Australia only)



053/2538
DOWERIN SHIRE
PO BOX 111
DOWERIN WA 6461

Statement Period	29 June 2024 to 29 July 2024
Company Account No:	4557 0498 0002 7159
Facility Limit:	\$16,000

Your Account Summary

Balance from previous statement	\$5,268.54 DR
Payments and other credits	\$5,368.54 CR
Purchases, cash advances and other debits	\$3,582.64 DR
Interest and other charges	\$9.60 DR
Closing Balance	\$3,492.24 DR


**YOUR DIRECT DEBIT PAYMENT OF \$3,492.24 WILL BE
CHARGED TO ACCOUNT 000086608- 0000480807363 ON
05/08/2024 AS PER OUR AGREEMENT.**

0001068 211/4557049800027159 / E-2538 S-7897 I-15793


see reverse for transaction details

Transaction record for: Billing account


Date	Amount A\$	Details	Reference
4 Jul 2024	\$5,268.54 CR	DIRECT DEBIT PAYMENT	74557044185
22 Jul 2024	\$0.60	NAB INTNL TRAN FEE - (SC)	74557044204
Total for this Period:	\$5,267.94 CR		



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



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



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

Cardholder summary

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

Cardholder account	Cardholder name	Credit limit	Payments and other credits (A)	Purchases and cash advances (B)	Interest and other charges (C)	Net Totals (B + C - A)
4557-0455-3822-0801	MR AARON GARTH WOOLD	\$5,000	\$100.00	\$3,582.64	\$9.00	\$3,491.64
4557-0498-0002-7159	BILLING ACCOUNT	\$0	\$5,268.54 CR	\$0.00	\$0.60 DR	\$5,267.94 CR
			\$5,368.54 CR	\$3,582.64 DR	\$9.60 DR	\$1,776.30 CR

Transaction type

Purchase

Annual percentage rate

0.000%

Daily percentage rate

0.00000%



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 AARON GARTH WOOLDRIDGE
Account No: 4557 0455 3822 0801
Statement Period: 29 June 2024 to 29 July 2024
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
3 Jul 2024	\$560.00	LOCAL GOVERNEMENT MANA MT HAWTHORN					74940524183
9 Jul 2024	\$28.99	Adobe Sydney					74773884189
10 Jul 2024	\$1,919.20	BIGW ONLINE BELLA VISTA					74278244191
10 Jul 2024	\$270.00	BIGW ONLINE BELLA VISTA					74278244191
11 Jul 2024	\$19.40	SHIRE DOWERIN DOWERIN					01027545349
11 Jul 2024	\$100.00 CR	BIGW ONLINE BELLA VISTA					74278244192
12 Jul 2024	\$35.00	XERO AU INV-36556338 HAWTHORN					74201334193
17 Jul 2024	\$28.99	Adobe Sydney					74773884197
19 Jul 2024	\$4.32	SMP*Dowerin Gourmet Bu Dowerin					74126914199
19 Jul 2024	\$29.00	GREENWAY GROCERS PTY L DOWERIN					74940524199
19 Jul 2024	\$78.25	BUNNINGS 603000 NORTHAM					74940524199
22 Jul 2024	\$19.99	PAYPAL *P2DDBDA44C 35314369001					74998864203
23 Jul 2024	\$122.00	BLOOMYS NURSERY AND F Northam					74249234204

Continued next page

0001068 211/4557049800027159 / E-2538 S-7898 I-15795

Transaction record for: MR AARON GARTH WOOLDRIDGE (continued)

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
24 Jul 2024	\$3.00	PAYPAL *OFFNDRSXPSD 4029357733					74245374204
25 Jul 2024	\$214.50	TICKETS*MORAY AGN BELROSE					74611554205
29 Jul 2024	\$250.00	SPOTLIGHT PTY LTD STH MELBOURNE					74611554207
29 Jul 2024	\$9.00	CARD FEE					74557044211
Total for this period	\$3,491.64	Totals					

Employee declaration

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

Cardholder signature:

Date:


starcard

WEX Australia Pty Ltd

ABN: 68 005 970 570

GPO BOX 5342

MELBOURNE VIC 3001

Ph: 1300 234 279

Fax: (03) 9274 9130

Lost cards: 1300 234 279

Web: caltex.com/au/starcard

Statement

SHIRE OF DOWERIN
PO BOX 111
DOWERIN WA 6461

Summary

Account No.	141 724 211 - 0
Period Ending	31 JUL 24
Bill No	118
Customer Since	OCTOBER 2014
Expenditure Limit	\$2,800.00
Page	1 of 4
AMOUNT DUE	\$171.25
DATE DUE	21 AUG 2024

Date	Description	Total Outstanding
	BALANCE OF LAST STATEMENT	272.92
22JUL	PAYMENT - THANK YOU	272.92CR
	Total purchases by cardholder	171.25
AMOUNT DUE		\$171.25

925

P08.261.2261
121404120.2101

170.75
0.50
171.25

Direct Debit Advice

Payment Slip
Transactions received after 31 JUL 24
will appear on your next statement

Thank you for using Caltex Starcard. The Balance Due will be drawn on 21 Aug 2024 in accordance with your direct debit authority. If you have any queries, please contact us before 12 noon on 16 Aug 2024.

Account No.	141 724 211 - 0
Amount Enclosed	
AMOUNT DUE	\$171.25
DATE DUE	21 AUG 2024



CALTEX

starcard

WEX Australia Pty Ltd

ABN: 68 005 970 570

GPO BOX 5342

MELBOURNE VIC 3001

Ph: 1300 234 279

Fax: (03) 9274 9130

Lost cards: 1300 234 279

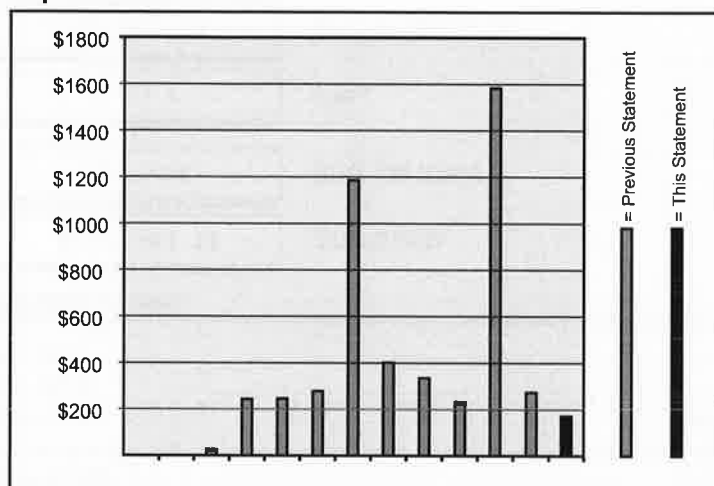
Web: caltex.com/au/starcard

Page

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Account No.

141 724 211 - 0

Product Summary**Expenditure Trend****This Statement**

Diesel	0.00
Fuel - Other	155.23
Oil	0.00
Vehicle Service	0.00
Travel	0.00
Accommodation	0.00
Shop/Retail	0.00
*GST Free Retail	0.00
Insurance & Recovery	0.00
Management Fees	0.00
*Card Fees (Input Taxed)	0.00
Other charges	0.00
*Other charges (Input Taxed)	0.50
GST	15.52

Total Expenditure	\$171.25
* = No GST	

**starcard**

WEX Australia Pty Ltd
ABN: 68 005 970 570
GPO BOX 5342
MELBOURNE VIC 3001
Ph: 1300 234 279
Fax: (03) 9274 9130
Lost cards: 1300 234 279
Web: caltex.com/au/starcard

Page

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Account No.

141 724 211 - 0

Summary**Cardholder Summary**

Card No.	Description	Total Litres	Cardholder Total	GST	Total (incl. GST)
5475 3198	MTCE	0.00	0.00		0.00
5783 8699	DEPOT	0.00	0.00		0.00
5889 1721	P & G	85.42	155.73	15.52	171.25
TOTAL EXPENDITURE		85.42	155.73	15.52	171.25



CALTEX

starcard**Purchases by Cardholder**

ABN: 68 005 970 570

GPO BOX 5342

MELBOURNE VIC 3001

Ph: 1300 234 279

Fax: (03) 9274 9130

Lost cards: 1300 234 279

Web: caltex.com/au/starcard

Account Name

SHIRE OF DOWERIN

Period Ending

31 JUL 24

Account No.

141 724 211 - 0

Page

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Cost Centre	Card Number	Date	Docket Number	Supplier Name/ Location	Supplier ABN#	Fuel Brand	Vehicle Rego / Ref.	Odometer	Product	Unit Cost Incl. GST (CPL)	Qty / Lts	Total Excl. GST	GST Amount	Total Incl. GST
	5889 1721	12JUL	5663	DOWERIN FUEL STATION AND	62669702407	CALTEX STARCARD			REGULAR ULP	199.89	85.42	155.23	15.52	170.75
	5889 1721	12JUL		WEX AUSTRALIA	68005970570				TRANS. FEE			0.50		0.50
						P & G			TOTAL CARD SPEND		85.42	\$155.73	\$15.52	\$171.25

In accordance with Goods and Services Tax: Waiver of Tax Invoice Requirement (Corporate Card Statements) Determination 2020 (Instrument ID: 2020/SMB/0006), your business does not need to retain original tax invoices to claim input tax credits for the GST expenditure shown on this statement / report. To comply with this ruling the card must show a card holder name (and / or vehicle registration where applicable) and your business must maintain regulated policies for making adjustments for expenditure that is wholly or partly of a private or domestic nature, and to ensure that input tax credits are not claimed more than once for a single creditable acquisition. Please retain this document to substantiate your taxation claims.

This document is issued by WEX Australia Pty Ltd, A.B.N. 68 005 970 570, Level 23, 367 Collins St, Melbourne VIC 3000.



PIONEERS' PATHWAY

MEMORANDUM OF UNDERSTANDING 2024-2027

For: **Pioneers' Pathway Self Drive Trail**

Between: **SHIRE OF DOWERIN**
SHIRE OF GOOMALLING
SHIRE OF MERREDIN
SHIRE OF NUNGARIN
SHIRE OF TOODYAY
SHIRE OF WYALKATCHEM

1. Parties to the Agreement

This document represents an agreement between the following parties (to be known as Member Councils):

- **SHIRE OF DOWERIN**
- **SHIRE OF GOOMALLING**
- **SHIRE OF MERREDIN**
- **SHIRE OF NUNGARIN**
- **SHIRE OF TOODYAY**
- **SHIRE OF WYALKATCHEM**

2. Preamble

- 2.1 Memorandums of Understanding (MOUs) covering the periods 1 July 2024 – 30 June 2027, in place to provide funding to continue to collaboratively develop historical tourism in the region through the development, promotion and marketing of the Pioneers' Pathway Self Drive Trail from Perth to Merredin reminiscing the path of the Pioneers' during the gold rush in the eastern goldfields and the development of agriculture and communities in the region.
- 2.2 The Pioneers' Pathway Advisory Group was established in the late 1990s as a Shire of Goomalling Council Sub-Committee and comprises of the seven Member Councils who share a common interest in the Pioneers' Pathway and regional boundaries.
- 2.3 The Shire of Trayning was a stakeholder and member of the Pioneers' Pathway Advisory Group up until 30 June 2020, where by they made the decision to not continue its membership with the reason that "Council is of the view that given our size and tourism product, our commitment to NEWTRAVEL alone represents a significant investment for our ratepayers." The Pioneers' Pathway Advisory Group have asked them to remove all current Pioneers' Pathway signage located within the Shire of Trayning (various roadside markers and signs in Information Bay) and that the Shire of Trayning would not receive reimbursement/refund on any of its contribution into the Pioneers' Pathway Development fund held by the Shire of Goomalling. They will no longer be included in product development and marketing activities.
- 2.4 The Parties to this MOU acknowledge the strategic context within which this MOU is signed, that being the current Pioneers' Pathway Strategic Plan 2024-2027 and the outcomes this Strategic Plan (and future Strategic Plans) has identified for the Pioneers' Pathway Self Drive Trail for product development and marketing and this MOU purpose is to address how we govern to achieve this.
- 2.5 This MOU may be renegotiated or renewed by further agreement between the parties to this MOU.
- 2.6 The Parties to this MOU have recorded their understandings and obligations and as signatories to this document agree to the following as outlined in this document.

3. PIONEERS' PATHWAY ADVISORY GROUP

3.1 Objectives of Pioneers' Pathway Advisory Group

- a. To be the independent advisory body for the Member Councils served by the Pioneers' Pathway Self Drive Trail.
- b. To maximise the economic return from the visitor economy through promoting and developing the tourism industry of the region through the Pioneers' Pathway Self Drive Trail.
- c. To implement the Strategic Plans and Marketing Plans for the Pioneers' Pathway Drive Trail.

3.2 Pioneers' Pathway Advisory Group Role

- a. The role of the Pioneers' Pathway Advisory Group for the duration of this MOU will be to:
 - i. Develop and oversee the delivery of the 2024 – 2027 Strategic Plan (and following ones) for the Pioneers' Pathway.
 - ii. Develop and oversee the delivery of the yearly Activity and Marketing Plan for the Pioneers' Pathway.
 - iii. Ensure industry relationships are nurtured and developed through communication channels, activities, events, professional development and other appropriate mechanisms.
 - iv. Ensure regular and formal communication with key stakeholders including Member Councils, Regional Tourism Organisations, Local Tourism Associations, peak industry bodies and relevant government agencies
 - v. Develop and coordinate policy and mechanisms to provide a consistent approach and application to historical tourism activities across the region.
 - vi. Provide Council and key stakeholders with statistical reports relating to tourism performance in the region.
 - vii. Work with other Local and Regional Tourism Organisations to identify and engage in opportunities of benefit to tourism in the region.
 - viii. Source, wherever possible, additional funding through industry and funding bodies to support the continued development of projects along the Pioneers' Pathway Self Drive Trail (as identified).
 - ix. The Pioneers' Pathway Advisory Group will have a nominated Chairperson who will be elected annually from the Member Councils delegates.
 - x. Role of the Chairperson is to establish, facilitate and support effective Advisory Group outcomes and ensure good governance
 - xi. The Pioneers' Pathway Advisory Group has the authority to engage personnel to assist with record keeping, sourcing and apply for external funding, project management, reporting and marketing activities as identified.

4. SHIRE OF GOOMALLING

4.1 Objectives of Shire of Goomalling

- a. To be the lead agency for the Pioneers' Pathway Self Drive Trail.
- b. To be responsible for the financial reporting requirements as outlined in the MOU.

4.2 Shire of Goomalling Role

- a. The role of the Shire of Goomalling for the duration of this MOU will be to:
 - i. Oversee the overall governance, planning and coordination of the Pioneers' Pathway Advisory Group.
 - ii. Management of a trust account for the sole purpose of the Pioneers' Pathway Self Drive Trail and all income and expenditure related to it.
 - iii. Reviewing and balancing the collective funding budget – income and expenditure statements will be provided to the Advisory Group on request.
 - iv. Financial record keeping for the purposes of the reporting as required.
 - v. Overall financial acquittals and auditing as required for the external funding bodies.
 - vi. Processing financial claims from Member Councils and partner organisations as required.

5. MEMBER COUNCILS

5.1 Objectives of Member Councils

- a. To have an effective independent body for the Member Councils that works collectively and must maximise the impact of its marketing resources (time, money and relationships) to better promote the Pioneers' Pathway Self Drive Trail.
- b. To have the Pioneers' Pathway Advisory Group deliver specific strategic functions for the Pioneers' Pathway Self Drive Trail including:
 - marketing
 - development
 - industry
 - product
 - skills
 - investment
 - engagement
 - advocacy

5.2 Member Council Role

- a. The role of each Member Council for the duration of this MOU will be to:
 - i. Acknowledge the role of Pioneers' Pathway Advisory Group and actively promote the Pioneers' Pathway Self Drive Trail and assets via council collateral.

- ii. Undertake or support the day to day management of the Pioneers' Pathway Self Drive Trail (product development and maintenance) in their respective local government.
- iii. Annually nominate a Council (Councillor or Staff member) delegate to be a member of the Pioneers' Pathway Advisory Group.
- iv. Annually nominate a Community representative (optional) to be a member of the Pioneers' Pathway Advisory Group.
- v. Work cooperatively with Pioneers' Pathway Advisory Group on agreed projects, activities and standards in line with the 2019-2021 Strategic Plan and future plans.
- vi. Ensure regular communication, both formal and informal, is maintained with the Pioneers' Pathway Advisory Group on matters of joint interest.
- vii. Support the involvement of relevant Council staff in appropriate Pioneers' Pathway Advisory Group activities.
- viii. Recognise and promote Pioneers' Pathway Self Drive Trail through Council distribution channels as appropriate.
- ix. Provide a summary of relevant data and statistics from your respective community as required.
- x. Deliver and coordinate tourism functions at a council level including the management of signage, events, applications, compliance and associated activities.
- xi. Work with entities as represented by (but not limited to) Local Tourism Associations, Chambers of Commerce, special interest groups and industry associations to develop tourism at a local level.

6. Communication between Parties

- 6.1 All parties recognise the importance of regular communication – both formal and informal to the success of tourism in the region and commit to open and regular dialogue.
- 6.2 Pioneers' Pathway Advisory Group will:
 - i. report to Member Councils on an annual basis on progress against key performance indicators.
 - ii. attend Council meetings or briefings to discuss or present on tourism related issues if requested.
 - iii. circulate draft minutes of Advisory Group meetings to Member Council delegates in a timely manner.
 - iv. communicate with delegates, Member Councils and relevant staff via regular electronic communication.
 - v. raise directly with member Councils any issues, concerns, queries or questions it may have in relation to activities, function, performance or obligations under this MOU.

- 6.3 Member Councils will:
- i. Have delegates attend all meetings and if necessary, nominate a proxy.
 - ii. ensure that Pioneers' Pathway Advisory Group is briefed on, and kept informed of, tourism matters that have regional significance as and when appropriate.
 - iii. provide opportunities for Pioneers' Pathway Advisory Group to brief or present to Councillors as and when deemed necessary.
 - iv. recognise and promote Pioneers' Pathway Self Drive Trail through Council distribution channels as appropriate.
 - v. raise directly with Pioneers' Pathway Advisory Group any issues, concerns, queries or questions it may have in relation to its activities, function, performance or obligations under this MOU.

7. Key Performance Indicators

- 7.1 The key performance indicators that Pioneers' Pathway Advisory Group will aim to achieve for the life of the MOU will be subject to negotiation between the Group and Member Councils on an annual basis. The Key Performance Indicators will be detailed annually in Schedule A of this MOU.
- 7.2 Continued investment for years two and three of the MOU will be subject to agreement between Member Councils and Pioneers' Pathway Advisory Group that satisfactory progress has been made against the key performance indicators, detailed in Schedule A of this MOU.

8. Member Council Investment

- 8.1 The agreed level of investment from Member Councils (exclusive of GST) is contained in Schedule B of this MOU.
- 8.2. By signing this MOU, Member Councils acknowledge that they are committing to expenditure in future budgets, for the life of the MOU, providing Pioneers' Pathway Advisory Group delivers on the key performance indicators as detailed in Schedule A to the satisfaction of Member Councils.
- 8.3. Annual payments are to be made following the receipt of a tax invoice from Shire of Goomalling.
- 8.4. The In-kind support from Member Councils is contained in Schedule C of this MOU. Nothing in Schedule C reduces the Member Council contributions as outlined in Schedule B of this MOU.

9. Dispute Resolution

- 9.1 If any dispute arises between the parties carrying out the principles of this Memorandum of Understanding, the parties will seek genuine resolution to solve the difference or dispute between them.
- 9.2 Any disputes arising from this MOU will be first referred to a Special Meeting of the Pioneers' Pathway Advisory Group who will convene and manage this process unless it is deemed to be a party to the dispute or otherwise decline to participate, an external independent mediator will oversee the process.

10. Parties Agree to be Bound

- 10.1 It is the intention that this MOU be binding on the parties without the right of withdrawal from the agreement except where there is fundamental breach of any term or condition of this MOU or where there is a fundamental material change in the strategic context within which Pioneers' Pathway Advisory Group operates.
- 10.2 If a member Council decides to withdraw from this MOU before the end of the Term, then 12 months' notice is to be provided to the Pioneers' Pathway Advisory Group and the member Council will forfeit all financial investment contributed to date.
- 10.3 In the case of a dispute, all parties agree that they will not withdraw from this MOU until such time as the prescribed dispute resolution process has been employed and it has been established that a fundamental breach has occurred and that this fundamental breach cannot be remedied to the satisfaction of the parties in dispute.

11.0 Terms of MOU

- 11.1 This Memorandum of Understanding lapses on 30 June 2027.
 - a. Negotiations to renew the extension of the MOU with Member Councils for a further period beyond this MOU must be commenced by 31 December 2026 and must be completed by 31 March 2027.
- 11.2 Each party maintains the right to exercise its individual powers as it sees fit.

The parties to this Memorandum of Understanding are:

SHIRE OF DOWERIN

***Chief Executive
Officer***

PRINT FULL NAME OF AUTHORISED PERSON

SIGNATURE

President

PRINT FULL NAME OF AUTHORISED PERSON

SIGNATURE

SHIRE OF GOOMALLILNG

***Chief Executive
Officer***

PRINT FULL NAME OF AUTHORISED PERSON

SIGNATURE

President

PRINT FULL NAME OF AUTHORISED PERSON

SIGNATURE

SHIRE OF MERREDIN

***Chief Executive
Officer***

PRINT FULL NAME OF AUTHORISED PERSON

SIGNATURE

President

PRINT FULL NAME OF AUTHORISED PERSON

SIGNATURE

SHIRE OF NUNGARIN

***Chief Executive
Officer***

PRINT FULL NAME OF AUTHORISED PERSON

SIGNATURE

President

PRINT FULL NAME OF AUTHORISED PERSON

SIGNATURE

SHIRE OF TOODYAY

**Chief Executive
Officer**

PRINT FULL NAME OF AUTHORISED PERSON

SIGNATURE

President

PRINT FULL NAME OF AUTHORISED PERSON

SIGNATURE

SHIRE OF WYALKATCHEM

**Chief Executive
Officer**

PRINT FULL NAME OF AUTHORISED PERSON

SIGNATURE

President

PRINT FULL NAME OF AUTHORISED PERSON

SIGNATURE

SCHEDULE A: 2024-2027 Performance Indicators

Pioneers' Pathway Advisory Group has identified several strategic areas of priority for the life of 2024-2027 MOU:

- Developing Our Product
- Marketing Our Product
- Governing Our Organisation

The strategic priority areas will be reviewed annually, in accordance with the 2014-2027 Strategic Plan. Subsequent key performance indicators will be developed for incorporation into Schedule A on an annual basis.

The 2024-2027 tactics for delivery and key performance indicators, against the Strategic Areas, are listed below.

Performance Indicator	
Developing Our Product	
1.	<ul style="list-style-type: none">• A second story concept (or extending on the first one) for each Member Council is identified and implemented or assistance provided to source external funding to implement.
2.	<ul style="list-style-type: none">• Mechanisms for data collection are identified and begun to be implemented to measure the impact of the Pioneers' Pathway Self Drive Trail on tourism in the
Marketing Our Product	
4.	<ul style="list-style-type: none">• Annual Marketing Plan is implemented.
5.	<ul style="list-style-type: none">• Pioneers' Pathway Website is updated and current.
6.	<ul style="list-style-type: none">• Pioneers' Pathway is active on Social Media (Facebook and Instagram).
Governing Our Organisation	
7.	<ul style="list-style-type: none">• Agendas and Minutes are prepared in a timely manner.
8.	<ul style="list-style-type: none">• Financial reporting is current and accurate.
9.	<ul style="list-style-type: none">• Attendance by all Member Council delegates to Advisory Group meetings.

SCHEDULE B: Member Council Investment

The annual investment by Member Councils for the life of this MOU is set out below. It is noted that all amounts are exclusive of GST.

Annual Investment	2024-2025	2025-2026	2026-2027	Total
SHIRE OF DOWERIN	\$3,500.00	\$4,000.00	\$4,500.00	\$12,000.00
SHIRE OF GOOMALLING	\$3,500.00	\$4,000.00	\$4,500.00	\$12,000.00
SHIRE OF MERREDIN	\$3,500.00	\$4,000.00	\$4,500.00	\$12,000.00
SHIRE OF NUNGARIN	\$3,500.00	\$4,000.00	\$4,500.00	\$12,000.00
SHIRE OF TOODYAY	\$3,500.00	\$4,000.00	\$4,500.00	\$12,000.00
SHIRE OF WYALKATCHEM	\$3,500.00	\$4,000.00	\$4,500.00	\$12,000.00
Total	\$21,000.00	\$24,000.00	\$27,000.00	\$72,000.00

SCHEDULE C: IN KIND SUPPORT

The in-kind support to be provided by Member Councils for the life of the MOU is set out below.

Nothing in this Schedule prevents Member Councils providing additional in-kind support to Pioneers' Pathway Advisory Group over the life of the MOU. Nothing in this Schedule prevents Pioneers' Pathway Advisory Group making a request for additional in-kind support over the life of the MOU. Such a request can be accepted or rejected by Member Councils.

SHIRE OF DOWERIN SHIRE OF MERREDIN SHIRE OF NUNGARIN SHIRE OF TOODYAY SHIRE OF WYALKATCHEM	<ul style="list-style-type: none">• Meeting space and catering including but not limited to Council facilities as available and required.• Support for the delivery of key activities through communication channels, utilising existing staffing personnel skills, participation in working groups and other appropriate activities.• Assistance with staffing regional tourism promotions if required.
SHIRE OF GOOMALLING	<ul style="list-style-type: none">• Financial record keeping support to the Pioneers' Pathway Advisory Group.• Meeting space and catering including but not limited to Council facilities as available and required.• Support for the delivery of key activities through communication channels, utilising existing staffing personnel skills, participation in working groups and other appropriate activities.• Assistance with staffing regional tourism promotions if required.

SCHEDULE D: TERMS OF REFERENCE, PIONEERS' PATHWAY ADVISORY GROUP MEMBER COUNCIL DELEGATE

1. The membership of the Pioneers' Pathway Advisory group will commit to:
 - Attending all scheduled Advisory Group meetings, and if necessary, nominate a proxy.
 - Wholeheartedly championing the Advisory Group within and outside of work areas.
 - Sharing all communications and information across all Advisory Group members.
 - Making timely decisions and undertaking required actions so as to not hold up the implementation of activities.
 - Only making financial decisions on behalf of Member Councils in relation to the agreed Member Council Investment (Schedule B).
 - Any financial decisions that exceed or are beyond the scope of the Member Council Investment are to be taken back to the Member Council/s before proceeding.
 - Notifying members of the Advisory Group, as soon as practical, if any matter arises which may be deemed to affect the development of the Network.
2. Members of the Advisory Group will expect:
 - That each member will be provided with complete, accurate and meaningful information in a timely manner.
 - To be given reasonable time to make key decisions.
 - To be alerted to potential risks and issues that could impact the project, as they arise.
 - Open and honest discussions, without resort to any misleading assertions.
3. Meetings
 - All meetings will be chaired by the Pioneers' Pathway Advisory Group Chairperson (appointed annually).
 - A meeting quorum will be four (4) members of the Advisory Group.
 - Decisions made by consensus (i.e. members are satisfied with the decision even though it may not be their first choice). If not possible, Advisory Group Chair makes final decision.
 - Meeting agendas and minutes will be provided by an independent source (appointed by the Advisory Group) this includes:
 - preparing agendas and supporting papers.
 - preparing meeting notes and information.
 - Meetings will be held 3-4 times per year for 2 hours hosted on rotation by each Member Council.
 - If required sub-group meetings will be arranged outside of these times at a time convenient to sub-group members.

Location	Item Description	Notes	Indicative Cost (ex gst)
Newcastle Gaol Museum, Toodyay	Supply only of 10 x interpretive panels	Based on panel size 600 x 900mm with D-Rings applied to rear so they can be hung from a track or similar system Content to be provided by the client Does not include freight or installation	\$1,460.00
	Supply only of 1 x interpretive sign	Content to be provided by the client Does not include freight or installation	\$2,355.00
	Design and project management fees	Does not include management or supervision of installation	\$7,620.00
	Sub total for Newcastle Gaol Museum (ex gst)		\$11,435.00
Slater Homestead, Goomalling	Google 360 tour	To be hosted on the Google listing	\$3,750.00
	Development of content and printing of a play trail brochure that includes 6-8 stops	Includes a print run of 500 brochures	\$5,380.00
	Design and project management fees	Does not include management or supervision of installation	\$3,000.00
	Sub total for Slater Homestead (ex gst)		\$12,130.00
CBH Agricultural Museum, Wyalkatchem	Supply only 3 x interpretive panels and 3 x double sided suspended image panels	Content to be provided by the client Does not include freight or installation	\$3,300.00
	Supply only 3 x new showcases and display walls based on previous design	Content to be provided by the client Does not include freight or installation	\$9,900.00
	Design and project management fees	Does not include management or supervision of installation	\$4,830.00
	Sub total for CBH Agricultural Museum (ex gst)		\$18,030.00
Mangowine Homestead, Nungarin	Supply of 1 x hand cranked audio unit	Cost based on UK exchange rate at the time of ordering. Includes indicative cost for a pole to be fabricated	\$3,990.00
	Production of 8 x audio recordings for inclusion on the audio unit	Based on interviews and not scripted recordings	\$3,850.00
	Development of digital play trail that includes 6-8 stops	Trail content to be developed with Nature Play WA Please note there is an annual renewal fee of \$500.00 + gst	\$6,050.00
	Design and project management fees	Does not include management or supervision of installation	\$1,800.00
	Sub total for Mangowine Homestead (ex gst)		\$15,690.00
Dowerin District Museum, Dowerin	Supply only of 1 x interpretive sign	Content to be provided by the client Does not include freight or installation	\$2,355.00
	Supply of 1 x hand cranked audio unit	Cost based on UK exchange rate at the time of ordering Includes indicative cost for a pole to be fabricated	\$3,990.00
	Production of 8 x audio recordings for inclusion on the audio unit	Based on interviews and not scripted recordings	\$3,850.00
	Development of digital play trail that includes 6-8 stops	Trail content to be developed with Nature Play WA Please note there is an annual renewal fee of \$500.00 + gst	\$6,050.00
	Design and project management fees	Does not include management or supervision of installation	\$3,270.00
	Sub total for Dowerin District Museum (ex gst)		\$19,515.00
Cummins Theatre, Merredin	Development of an AR experience for the ticket box		\$11,000.00
	Supply only 3 x interpretive panels for Tivoli Room	Based on panel size 600 x 900mm with D-Rings applied to rear so they can be hung from a track or similar system Content to be provided by the client Does not include freight or installation	\$438.00
	Supply only 1 x showcase	Based on a similar style to CBH Museum Does not include freight or installation	\$2,500.00
	Design and project management fees	Does not include management or supervision of installation	\$4,590.00
	Sub total for Cummins Theatre (ex gst)		\$18,528.00

OFFICIAL
Regional Road Group 5-Year Program
2023/2024 - 2027/2028

Last Updated:

Road Name	LGA Number	Road Number	SLK		Work Description	Work Type**	Preservation***					Improvement / Construction***				
			Start	Finish			2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030
Dowerin Meckering Road	407	4070183	23.61	25.61	Reconstruction and seal	I						705,719				
Cunderdin Minnivale Road	407	4070001	5.18	8.25	Reconstruction and seal	I							726,891			
Dowerin Meckering Road	407	4070183	15.81	18.46	Reconstruction and seal	I								722,126		
Cunderdin Minnivale Road	407	4070001	21.80	24.50	Reconstruction and seal	I									699,735	
Dowerin Meckering Road	407	4070183	11.10	13.86	Reconstruction and seal	I										702,072
Total												705,719	726,891	722,126	699,735	702,072
Financial Year Total RRG Pool Contribution												470,479	484,594	481,417	466,490	468,048
Financial Year Total LGA Contribution												235,240	242,297	240,709	233,245	234,024

	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030
Total Annual LGA Funding Request	705,719	726,891	722,126	699,735	702,072

Preservation as % of Total Program					
Improvement/Expansion as % of Total Program	100.00%	100.00%	100.00%	100.00%	100.00%

**P Preservation
 **I Improvement
 *** Enter \$ amounts as RRG Pool Contribution
 Calculated Cells

Detailed 6-Year Regional Road Group Plan (2024-2030)

2024/2025

Cunderdin Minnivale Road (SLK 24.50 – 27.23)

Current Road Conditions

The Cunderdin Minnivale Road, a local distributor road, is experiencing severe edge breaks, multiple pavement failures, and wheel rutting caused by frequent heavy vehicle use. These issues compromise the road's safety and functionality, requiring urgent attention to prevent further degradation.

Scope of Works

1. Vegetation Removal
 - Clear all vegetation within the maintenance zone to allow for unrestricted access during construction and improve road safety.
2. Culvert Extensions
 - Extend two existing culverts to accommodate improved drainage and prevent water accumulation, which can cause pavement failure.
3. Floodwall Reconstruction
 - Reinstall the rock-pitched floodwall to protect the road from flooding, ensuring longevity and structural integrity.
4. Drainage Establishment
 - Implement drainage solutions to direct water away from the pavement, preventing future subgrade saturation and reducing the risk of pavement distress.
5. Pavement Stabilisation and Overlay
 - Lay a 150mm thick layer of high-quality gravel over the existing pavement. Stabilise the gravel with a 1.0% cement mixture using a specialised stabilising machine to ensure a strong and durable base. This will mitigate future pavement deformation.
6. Sealing
 - Apply a two-coat S45R bitumen seal (14mm/7mm) at an 8.0m width to provide a durable and skid-resistant road surface, enhancing the road's resilience to heavy traffic loads.

Detailed 6-Year Regional Road Group Plan (2024-2030)

2025/2026

Dowerin Meckering Road (SLK 23.41 – 25.64)

Current Road Conditions

The Dowerin Meckering Road suffers from unevenness and isolated pavement failures, resulting in a rough, unsafe driving surface. Differential settlement, primarily between SLK 24.43 and 25.20, has caused further instability, with water trapped beneath the pavement contributing to subsurface movement.

Scope of Works:

1. Vegetation Removal
 - Clear all vegetation within the maintenance zone to enable access and ensure the safety of construction operations.
2. Section 23.41 to 24.43
 - Stabilise the existing pavement to a depth of 250mm using a 3% hydrated lime mixture, which will form a strong subbase layer. This will improve load-bearing capacity and prevent further pavement movement.
3. Section 24.43 to 25.20
 - Address excessive gravel accumulation and deep-seated issues. The top 150mm of gravel will be pulverised and removed for reuse. The next 120mm layer will be pulverised in phases and temporarily stacked in the traffic lane to allow treatment of the underlying subbase.
 - Stabilise the subbase to a depth of 250mm using 3% hydrated lime. Once stabilised, the 120mm layer will be redistributed and incorporated into the basecourse.
4. Section 25.20 to 25.64
 - Stabilise the top 250mm of the pavement using 3% hydrated lime, similar to the earlier section, to form a robust subbase layer. This will also widen the road, improving its capacity to handle heavy vehicle traffic.
5. Basecourse Stabilisation
 - Import high-quality material for the basecourse, which will be cement stabilised using up to 1% GP cement. This process will ensure a durable, high-strength road foundation.
6. Final Grading and Sealing
 - Grade the surface to final trim to ensure proper drainage, then seal the pavement with a two-coat S45R (14mm/7mm) bitumen seal using Emulprime. This will provide a skid-resistant surface that can handle significant traffic loads.
7. Signage and Guideposts:
 - Install appropriate road signage and guideposts to improve road safety and compliance with regulations.

Detailed 6-Year Regional Road Group Plan (2024-2030)

2026/2027

Cunderdin Minnivale Road (SLK 5.18-6.35 & 7.13-8.25)

Current Road Condition

Severe edge breaks, pavement failures, and wheel rutting from heavy vehicles are present. These failures have compromised the road's structural integrity and safety.

Scope of Works:

1. Vegetation Removal
 - Clear all vegetation within the maintenance zone to facilitate construction and improve line of sight for drivers.
2. Culvert Extensions
 - Extend six existing culverts to improve drainage and prevent water from accumulating beneath the pavement.
3. Pavement Stabilisation and Overlay
 - Apply a 150mm thick layer of quality gravel over the existing surface, followed by stabilisation with a 1.5% cement mixture using a stabilising machine. This will strengthen the pavement and prevent further failures.
4. Sealing
 - Apply a two-coat S45R (14mm/7mm) bitumen seal at an 8.0m width to improve surface durability and road safety.

Detailed 6-Year Regional Road Group Plan (2024-2030)

2027/2028

Dowerin Meckering Road (SLK 15.81-17.18 & 17.78-18.46)

Current Road Conditions

The road is suffering from severe edge breaks, narrow seal width (5.9m), and wheel rutting due to heavy vehicles. These conditions make the road unsafe for traffic.

Scope of Works

1. Vegetation Removal
 - Clear vegetation within the maintenance zone to facilitate construction and improve visibility for road users.
2. Culvert Extensions
 - Extend two culverts to improve drainage and ensure the road is protected from water damage.
3. Pavement Stabilisation and Overlay
 - Overlay the road with 150mm of quality gravel, followed by stabilisation with a 1.5% cement mixture to ensure a stronger pavement structure. This will prevent future failures and widen the road.
4. Sealing
 - Apply a two-coat S45R (14mm/7mm) bitumen seal at an 8.0m width to provide a durable surface that will handle heavy traffic loads safely.

Detailed 6-Year Regional Road Group Plan (2024-2030)

2028/2029

Cunderdin Minnivale Road (SLK 21.80 – 24.50)

Current Road Conditions

The road has severe edge breaks, pavement failures, and wheel rutting caused by heavy vehicle usage.

Scope of Works:

1. Vegetation Removal
 - Remove vegetation within the maintenance zone to ensure the road is clear for construction and improve visibility.
2. Drainage Improvements
 - Establish proper drainage solutions to direct water away from the road surface, protecting it from water damage.
3. Pavement Stabilisation and Overlay
 - Apply 150mm of quality gravel over the existing pavement. Stabilise the gravel with a 1.5% cement mixture to strengthen the road base and prevent future rutting and edge breaks.
4. Sealing
 - Apply a two-coat S45R (14mm/7mm) bitumen seal at an 8.0m width to provide a smooth, durable, and skid-resistant surface.

Detailed 6-Year Regional Road Group Plan (2024-2030)

2029/2030

Dowerin Meckering Road (SLK 11.10 – 13.86)

Current Road Conditions

The road has severe edge breaks, narrow seal width (5.9m), and wheel rutting due to heavy vehicle traffic.

Scope of Works:

1. Vegetation Removal
 - Remove vegetation within the maintenance zone to allow for construction and improve road safety.
2. Culvert Extensions
 - Extend two culverts to improve drainage and protect the road from water accumulation.
3. Pavement Stabilisation and Overlay
 - Overlay the road with 150mm of quality gravel and stabilise with a 1.5% cement mixture to create a more resilient and wider road surface, improving safety for all users.
4. Sealing
 - Apply a two-coat S45R (14mm/7mm) bitumen seal at an 8.0m width to ensure the road can withstand future heavy traffic and adverse weather conditions.

This detailed plan outlines the critical steps and engineering methods needed to rehabilitate and upgrade key regional roads over the next six years. By addressing issues such as pavement failures, drainage, and inadequate road widths, these projects will enhance safety, extend road lifespans, and improve the overall driving experience for all road users.