

SHIRE
of
DANDARAGAN

AGENDA AND BUSINESS PAPERS

for the

SPECIAL COUNCIL MEETING

to be held at the

COUNCIL CHAMBERS, JURIEN BAY

on

THURSDAY 4 JANUARY 2024

COMMENCING AT 5:15PM

(THIS DOCUMENT IS AVAILABLE IN LARGER PRINT ON REQUEST)

1 DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS**1.1 DECLARATION OF OPENING****1.2 DISCLAIMER READING**

“No responsibility whatsoever is implied or accepted by the Shire of Dandaragan for any act, omission or statement or intimation occurring during this meeting.

It is strongly advised that persons do not act on what is heard at this meeting and should only rely on written confirmation of Council’s decision, which will be provided within fourteen (14) days of this meeting.”

2 RECORD OF ATTENDANCE / APOLOGIES / APPROVED LEAVE OF ABSENCE**Members**

Councillor T O’Gorman	(President)
Councillor M McDonald	(Deputy President)
Councillor J Clarke	
Councillor S Young	
Councillor W Gibson	
Councillor R Glasfurd	

Staff

Mr B Bailey	(Chief Executive Officer)
Mr B Waters	(Executive Manager Corporate & Community Services)
Mr B Pepper	(Executive Manager Infrastructure)
Mr L Fouché	(Executive Manager Development Services)
Mrs N Winsloe	(Executive Secretary)
Mrs R Pink	(Accountant)

Apologies**Approved Leave of Absence****3 PUBLIC QUESTION TIME****4 PURPOSE OF THE MEETING**

- 1) Accept the Auditor’s Report, Annual Financial Report and set the date for the Annual Elector’s Meeting.

AGENDA FOR SPECIAL COUNCIL MEETING TO BE HELD THURSDAY 4 JANUARY 2024
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- 2) Receive the November Monthly Financial Report.
- 3) Set the date for Local Government Extraordinary Election.

5 ORDER OF BUSINESS

5.1 GOVERNANCE AND ADMINISTRATION

5.1.1 2024 LOCAL GOVERNMENT EXTRAORDINARY ELECTION

Location:	Shire of Dandaragan
Applicant:	N/A
Folder Path:	SODR-1739978813-6
Disclosure of Interest:	Nil
Date:	15 December 2023
Author:	Brad Waters, Executive Manager Corporate and Community Services
Senior Officer:	Brent Bailey, Chief Executive Officer

PROPOSAL

The purpose of this report is for Council to consider approving an additional budget allocation and proposed date for an extraordinary election to fill the vacant office within Council.

BACKGROUND

A vacancy within Council exists following the resignation of Cr Robert Shanhun on 15 December 2023. Cr Shanhun has resigned outside the prescribed timeframe for an office to remain vacant and as such, the Shire is required to conduct an extraordinary election.

An extraordinary election is to be conducted to fill the remainder of the term, expiring in October 2025, being the date of the 2025 Local Government Ordinary Elections. The election day fixed for an extraordinary election is to be a day that allows enough time for electoral requirements to be complied with but, unless the Electoral Commissioner approved, it cannot be later than 4 months after the vacancy occurs.

COMMENT

Consultation with the Western Australian Electoral Commission (WAEC) has identified Friday 12 April 2024 as a suitable date to hold the extraordinary election. The WAEC recommends a Friday election date due to cost savings. The Local Government Act 1995 requires that the election day for an extraordinary election to be a day that allows enough time for electoral requirements to be complied with but no later than 4 months after the vacancy occurs.

The WAEC has provided the following key dates for a Friday 12 April 2024 election date:

Task	Date
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AGENDA FOR SPECIAL COUNCIL MEETING TO BE HELD THURSDAY 4 JANUARY 2024

Last date to declare the Electoral Commission is responsible for conduct of the election	23 January 2024
Statutory Notice 1 – Close of Enrolments (77-63 days before)	26 January – 9 February 2024
Roll close date (57 days before)	15 February 2024
Statutory Notice 2 – Call for nominations (63-52 days before)	9 February – 20 February 2024
Nomination open day (51 days before)	21 February 2024
Nomination close day (44 days before)	28 February 2024
Preferred Day Statutory Notice 3 – Election Notice (30 days before)	13 March 2024
Last Day Statutory Notice 3 – Election Notice (26 days before)	17 March 2024
Election date	12 April 2024

In November 2018, Council:

- declared in accordance with section 4.20(4) of the Local Government Act 1995, the Electoral Commissioner to be responsible for the conduct of ordinary elections together with any elections or polls which may be required held between 2019 and 2027, and;
- decided, in accordance with section 4.61(2) of the Local Government Act 1995, that the method of conducting the elections will be as a postal election.

An election for the vacancy will be necessary if, at the close of nominations, the number of candidates is greater than the number of offices to be filled at the election.

If, at the close of nominations, there is one candidate, the candidate will be elected unopposed.

If, at the close of nominations, there are no candidates for the office to be filled at the election, an extraordinary election is to be held to fill the office as if it or they had become vacant on the day after the close of nominations.

As WAEC will be responsible for the conduct of the election, the Shire must meet the WAEC's costs. WAEC advised the estimate cost of the extraordinary election is \$25,500 (including GST) which has been based on the following assumptions:

- a) 2650 electors;
- b) response rate of approximately 40%;
- c) appointment of a local Returning Officer; and
- d) count to be conducted at the Shire of Dandaragan offices.

Completed ballot papers returned to the WAEC are posted via the Australia Post Priority Service. This is set by the WAEC and

is included in the cost estimate. Electors have the option of bringing their ballot paper to the polling place and casting their vote on the day of the election.

CONSULTATION

Administration have consulted with the Western Australian Electoral Commission to determine an appropriate timeline and cost estimation to for the extraordinary election.

STATUTORY ENVIRONMENT

Local Government Act 1995

4.9 Election day for extraordinary election

- 1) *Any poll needed for an extraordinary election is to be held on a day decided and fixed –*
 - a) *by the mayor or president, in writing, if a day has not already been fixed under paragraph (b); or*
 - b) *by council at a meeting held within one month after the vacancy occurs, if a day has not already been fixed under paragraph (a).*
- 2) *The election day fixed for an extraordinary election is to be a day that allows enough time for the electoral requirements to be complied with but, unless the Electoral Commissioner approves or section 4.10(b) applies, it cannot be later than 4 months after the vacancy occurs.*

4.17 Cases in which vacant offices can remain unfilled

- 1) *If a member's office becomes vacant under section 2.32 on or after the third Saturday in July in the election year in which the term of the office would have ended under the Table to section 2.28, the vacancy is to remain unfilled and the term of the member who held the office is to be regarded in section 4.6 as ending on the day on which it would have ended if the vacancy had not occurred.*
- 2) *If a member's office becomes vacant under section 2.32 —*
 - a) *after the third Saturday in October in the year before the election year in which the term of the office would have*
 - b) *ended under the Table to section 2.28; but before the third Saturday in July in that election year,*

the council may, with the approval of the Electoral Commissioner, allow the vacancy to remain unfilled and, in that case, the term of the member who held the office is to be regarded in section 4.6 as ending on the day on which it would have ended if the vacancy had not occurred.

4.20 CEO to be returning officer unless other arrangements made

- 2) *A local government may, having first obtained the written agreement of the person concerned and the written approval of the the Electoral Commissioner, appoint* a person other than the CEO to be the returning officer of the local government for –*
 - a) *an election; or*

b) all elections held while the appointment of the person subsists.

**Absolute majority required.*

4.55 Same number of candidates as vacancies

If, at the close of nominations, the number of candidates is equal to the number of offices to be filled at the election, the candidate or candidates is or are elected unopposed.

4.56 More candidates than vacancies

If, at the close of nominations, the number of candidates is greater than the number of offices to be filled at the election —

- a) lots are to be drawn in accordance with regulations for the positions of the candidates on the ballot papers for the election; and*
- b) the returning officer is to begin preparing for voting by the electors.*

4.57 Less candidates than vacancies

1) If, at the close of nominations, there are no candidates for the office or offices to be filled at the election, an extraordinary election is to be held to fill the office or offices as if it or they had become vacant on the day after the close of nominations.

4.61 Choice of methods of conducting election

2) The local government may decide to conduct the election as a postal election.*

**Absolute majority required.*

6.8 Expenditure from municipal fund not included in annual budget

1) A local government is not to incur expenditure from its municipal fund for an additional purpose except where the expenditure –

- b) is authorised in advance by resolution*.*

**Absolute majority required.*

POLICY IMPLICATIONS

There are no policy implications relevant to this item.

FINANCIAL IMPLICATIONS

There is no current budget allocation for this expense and a budget adjustment will be required. It is requested that Council approve this as an unbudgeted expenditure.

STRATEGIC IMPLICATIONS

There are no strategic implications relevant to this item.

ATTACHMENTS

Nil

VOTING REQUIREMENT

Absolute Majority

OFFICER RECOMMENDATION

That Council:

- 1. Pursuant to section 4.9(2) of the *Local Government Act 1995*, fixes the date of the extraordinary election to be on Friday 12 April 2024.**
- 2. Pursuant to section 6.8(1)(b) of the *Local Government Act 1995*, approves an additional allocation of \$25,500 (including GST) for undertaking the 2024 extraordinary election.**

5.1.2 ANNUAL REPORT AND ANNUAL FINANCIAL STATEMENT INCLUSIVE OF AUDITOR'S REPORT

Location:	Shire of Dandaragan
Applicant:	N / A
Folder	SODR-1743450996-2769
Disclosure of Interest:	None
Date:	22 December 2023
Author:	Brent Bailey, Chief Executive Officer
Senior Officer:	Brent Bailey, Chief Executive Officer

PROPOSAL

To accept the 2022 / 2023 Annual Report inclusive of the 2022 / 2023 Annual Financial Statements and the Auditors Report for the Shire of Dandaragan and to set a date for the Annual General Meeting of Electors.

BACKGROUND

The *Local Government Act (1995)* requires a local government to prepare an annual report for each financial year.

The annual report is presented in two parts. Part 1 provides a summarised overview of the Shire's achievements against the Corporate Business Plan over the financial year and a range of statutory reports required by various items of the legislation.

Part 2 contains the suite of financial reports and audit letters which present the summarised financial position of the Shire's operations at 30th June 2023.

COMMENT

The Shire of Dandaragan finished 2022 / 2023 with a surplus of \$1,760,621, however most of this surplus is because of large advance grants and incomplete capital works projects. Therefore, this surplus does not constitute a surplus of funds after all requirements have been met in the true definition of a surplus. It reflects the outstanding commitments that were reprogrammed into the 2023 / 2024 budget.

The primary sources of income for 2022 / 23 were:

- \$7,043,329 of rate income.
- \$6,690,058 in grants.

The Independent Auditor's report from the Auditor General states the following;

I have audited the financial report of the Shire of Dandaragan (Shire) which comprises:

- *the Statement of Financial Position as at 30 June 2023, and the Statement of Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows and Statement of Financial Activity for the year then ended*

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- *Notes comprising a summary of significant accounting policies and other explanatory information. In my opinion, the financial report is:*
- *based on proper accounts and records*
- *presents fairly, in all material respects, the results of the operations of the Shire for the year ended 30 June 2023 and its financial position at the end of that period*
- *in accordance with the Local Government Act 1995 (the Act) and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.*

The Independent Auditor's Report is to be presented at the Shire of Dandaragan Audit Committee on 4 January 2024. There are no significant audit findings which require a response from the local government as set out in Section 7.12A(4) of the Local Government Act 1995.

The Annual Meeting of Electors must be held within 56 days of the annual report being accepted. It is recommended that Council set the date for the Annual Meeting of Electors for 22 February 2024 to coincide with the Ordinary Council Meeting.

CONSULTATION

- Office of the Auditor General

STATUTORY ENVIRONMENT

Section 5.53 and 5.54 of the *Local Government Act 1995* requires preparation and acceptance of the annual report.

5.53. Annual reports

- (1) *The local government is to prepare an annual report for each financial year.*

5.54. Acceptance of annual reports

- (1) *Subject to subsection (2), the annual report for a financial year is to be accepted* by the local government no later than 31 December after that financial year.*
- (2) *If the auditor's report is not available in time for the annual report for a financial year to be accepted by 31 December after that financial year, the annual report is to be accepted by the local government no later than 2 months after the auditor's report becomes available.*

** Absolute majority required.*

The auditor's report was received after the December Ordinary Council meeting, so Council has until 15 February to accept the annual report. As there is no scheduled Ordinary Council meeting in January and the February Ordinary Council meeting is on 22 February 2024, a Special Meeting is required to accept the report.

Section 5.27 of the *Local Government Act 1995* outlines the requirements for the Electors' general meeting.

5.27. Electors' general meetings

- (1) *A general meeting of the electors of a district is to be held once every financial year.*
- (2) *A general meeting is to be held on a day selected by the local government but not more than 56 days after the local government accepts the annual report for the previous financial year.*
- (3) *The matters to be discussed at general electors' meetings are to be those prescribed.*

7.12 A. Duties of local government with respect to audits

(4) A local government must — (a) prepare a report addressing any matters identified as significant by the auditor in the audit report, and stating what action the local government has taken or intends to take with respect to each of those matters; and (b) give a copy of that report to the Minister within 3 months after the audit report is received by the local government.

POLICY IMPLICATIONS

There are no policy implications relevant to this item.

FINANCIAL IMPLICATIONS

There are no financial implications relevant to this item.

STRATEGIC IMPLICATIONS

The Annual Reports form an essential tool in the Integrated Planning and Reporting suite of documents to allow the Local Government to report on the achievement of the Shire in relation to the targets set out in the Strategic Community Plan and Corporate Business Plan.

ATTACHMENTS

Circulated with the agenda are the following items relevant to this report:

- Annual Report 2022 / 2023 (Doc Id: SODR-672334364-116)
- Annual Report 2022 / 2023 Part II (Doc Id: SODR-672334364-117)
- Transmittal letter from Office of Auditor General (Doc Id: SODR-2042075298-71971)

(Marked 5.1.2)

VOTING REQUIREMENT

Officer Recommendation 1 - Absolute majority
Officer Recommendation 2 - Simple majority

OFFICER RECOMMENDATION 1

That Council, in accordance with section 5.54 (1) Local Government Act 1995, accept the 2022 / 2023 Annual Report and the 2022 / 2023 Annual Financial Statements inclusive of the Auditor's Report.

OFFICER RECOMMENDATION 2

That Council, in accordance with section 5.27 of the Local Government Act 1995 set the date for the Annual Meeting of Electors as 22 February 2024 at 5.00pm in the Jurien Bay Council Chambers.

AGENDA FOR SPECIAL COUNCIL MEETING TO BE HELD THURSDAY 4 JANUARY 2024

5.1.3 AUDIT COMMITTEE MINUTES – 4 JANUARY 2024

Location:	Shire of Dandaragan
Applicant:	N/A
Folder Path:	SODR-1743450996-71253
Disclosure of Interest:	Nil
Date:	4 January 2024
Author:	Brad Waters, Executive Manager Corporate and Community Services
Senior Officer:	Brent Bailey, Chief Executive Officer

PROPOSAL

To receive the Audit Committee Meeting Minutes (unconfirmed) held on 4 January 2024.

BACKGROUND

The Local Government Act 1995 requires Council to establish an Audit Committee to assist Council to fulfil corporate governance, stewardship, leadership, and control responsibilities in relation to the Shire's financial reporting and audit responsibilities.

Due to the small number of audit committee meetings held during the year there is a significant delay between the audit meetings and the subsequent confirmation of the minutes of that meeting at the following audit committee meeting and hence, a further delay in presentation to Council of the minutes for adoption.

Therefore, it is considered more appropriate to present the unconfirmed minutes to Council for receipt. Should any issue arise at the adoption of these minutes at the following audit committee meeting varying the accuracy of the unconfirmed minutes, these changes will be presented to Council at the following Council meeting.

COMMENT

The purpose of the Audit Committee Meeting held 4 January 2024 was to consider the Independent Audit Report for the 2022 / 2023 financial year.

STRATEGIC IMPLICATIONS

There are no strategic implications relevant to this item.

ATTACHMENTS

Circulated with the agenda is the following item relevant to this report:

- Minutes of the Audit Committee Meeting (unconfirmed) held on 4 January 2024 (Doc Id: SODR-2042075298-71989)

(Marked 5.1.3)

VOTING REQUIREMENT

Simple majority

AGENDA FOR SPECIAL COUNCIL MEETING TO BE HELD THURSDAY 4 JANUARY 2024

OFFICER RECOMMENDATION

That Council receive the unconfirmed minutes of the Audit Committee Meeting held on 4 January 2024.

5.1.4 FINANCIAL STATEMENTS – MONTHLY REPORTING FOR THE PERIOD ENDING 30 NOVEMBER 2023

Location:	Shire of Dandaragan
Applicant:	N/A
Folder Path:	Doc Id: SODR-2042075298-72014
Disclosure of Interest:	None
Date:	22 December 2023
Author:	Rebecca Pink, Accountant
Senior Officer:	Brent Bailey, Chief Executive Officer

PROPOSAL

To table the monthly financial statements for the period ending 30 November 2023 for adoption by Council.

BACKGROUND

In accordance with the Local Government Act 1995 and Financial Management Regulations (1996), monthly financial statements are required to be presented to Council. Circulated are the monthly financial statements for the period ending 30 November 2023.

COMMENT

Regulation 34 of the Financial Management Regulations (1996) requires the following information to be provided to Council:

1. Net Current Assets

Council's adjusted net current assets surplus / (deficit) position as at the 30 November 2023 was \$5,380,839. Net current Asset are calculated by deducting current liabilities from current assets as reported in the Statement of Financial Position. In accordance with regulation 34 of the Local Government Financial Management Regulations (1996) the net current assets are adjusted to establish a surplus / (deficit) position within the monthly financial statements. The current position indicates that Council can easily meet its short-term liquidity or solvency.

The adjusted net current assets position is reflected on page 10 and reconciled with the Rate Setting Statement on page 3 of the financial statements.

The amount raised from rates, shown on the Rate Setting Statement (page 3), reconciles with note 2 (page 9) of the financial statements and provides information to Council on the budget vs actual rates raised.

2. Material Variances

During budget adoption a 10 percent and \$10,000 threshold for these variances to be reported was set.

Note 14 (page 24) of the attached report details any significant variances.

AGENDA FOR SPECIAL COUNCIL MEETING TO BE HELD THURSDAY 4 JANUARY 2024

Should Councillors wish to raise any issues relating to the 30 November 2023 financial statements, please do not hesitate to contact the Accountant prior to the Council Meeting in order that research can be undertaken and details provided either at the time of the query or at the meeting.

CONSULTATION

- Chief Executive Officer

STATUTORY ENVIRONMENT

- Regulation 34 of the Local Government Financial Management Regulations (1996)

POLICY IMPLICATIONS

There are no policy implications relevant to this item.

FINANCIAL IMPLICATIONS

There are no adverse trends to report at this time.

STRATEGIC IMPLICATIONS

There are no strategic implications relevant to this item.

ATTACHMENTS

Circulated with the agenda is the following item relevant to this report:

- Financial statements for the period ending 30 November 2023 (Doc Id: SODR-2042075298-72014)
(Marked 5.1.4)

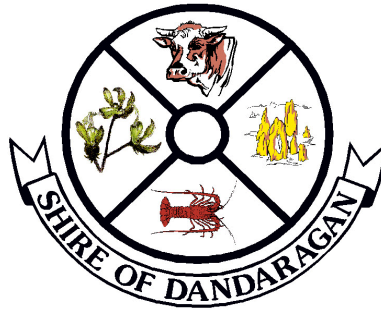
VOTING REQUIREMENT

Simple majority

OFFICER RECOMMENDATION

That the monthly financial statements for the period 30 November 2023 be received.

6 CLOSURE OF MEETING



ATTACHMENTS

FOR SPECIAL COUNCIL MEETING 4 JANUARY 2024



SHIRE OF
DANDARAGAN

22

23

Attachment: 5.1.2

ANNUAL REPORT



DANDARAGAN

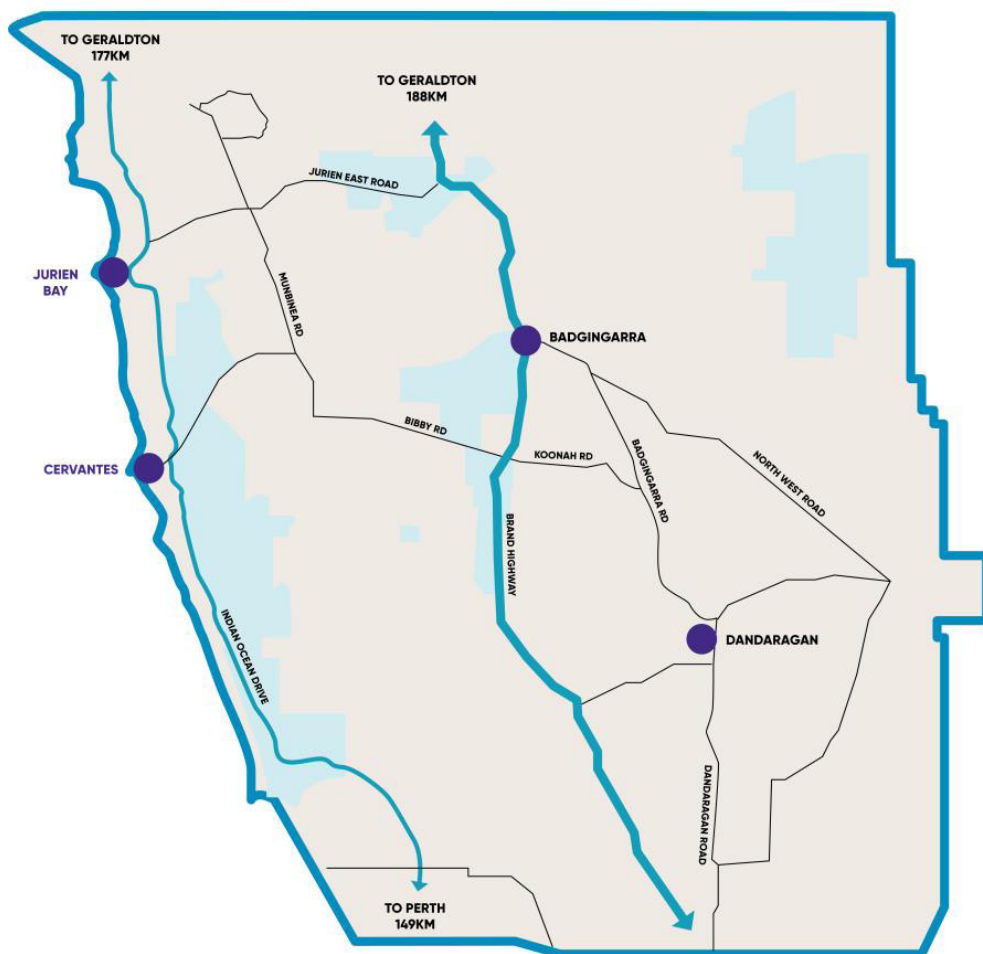
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ACKNOWLEDGEMENT OF PEOPLE AND COUNTRY

On behalf of our community, the Shire of Dandaragan respectfully acknowledges the past and present traditional owners of this land, the Yued people. It is a privilege to be living on Nyungar country.



SHIRE OF DANDARAGAN



This document is available in alternative formats, such as Braille, large print, digital (on disk or by email) upon request, and on the Shire's website at www.dandaragan.wa.gov.au

VISION STATEMENT

Shire of Dandaragan: A dynamic, diverse and desirable region delivering sustainable growth and socially connected communities.

SHIRE PRESIDENT'S REPORT



As Shire President, it is both an honour and a privilege to present the Shire of Dandaragan Annual Report for 2022/23, my last as Shire President.

It has been a wonderful journey taken 12 years ago to serve the community as a Councillor of the Shire of Dandaragan and for the last 8 years as President.

This has been a highlight of my life and one I will never forget. The opportunity to be the first female President is a very humbling opportunity and one that has given me the opportunity to learn so much. I have had to great pleasure of working with two talented CEO's in Tony Nottle and Brent Bailey. Brent for the past 5 years has helped me to make all the accomplishments possible. My amazing Vice President Peter Scharf, has been so important in everything that we have achieved. Peter is a great member of the community and has devoted so much time in

the pursuit of making our Shire stand out above the rest. This document stands as a testament to the collective efforts of our community, Council members, and staff who have worked diligently towards the betterment of our Shire.

The Shire of Dandaragan annual report encapsulates the diverse array of initiatives and projects that stem from Envision and the goals set out in our Corporate Business Plan. From infrastructure developments that enhance road safety and freight capability, to emergency management and preparedness, community programs fostering social cohesion and environmental initiatives; each undertaking by our organisation is a reflection of our shared vision for a vibrant and sustainable future. Through careful financial management and strategic planning, we have not only weathered the storms of the past few years but have also laid the groundwork for continued growth and prosperity.

Our Shire's success is intricately tied to the active participation of our residents, businesses, and community organisations. The collaborative spirit exhibited in various community events, public consultations, and volunteering efforts underscores the true essence of local governance—a partnership between the Council and the people they serve. This report is not just a compilation of statistics and figures; it is a report card on our commitments and a narrative of the Shire's shared journey towards building a Shire that fosters economic vitality, social cohesion and environmental stewardship.

It is my sincere hope that the accomplishments detailed within these pages inspire a sense of pride among our residents and a renewed commitment to the collective well-being of our Shire. Together, we shall continue to embrace our community spirit, resilience, and progress for generations to come. And be the envy of all.

Leslee Holmes
SHIRE PRESIDENT

CHIEF EXECUTIVE OFFICER'S REPORT



I am proud to be able to present the Annual Report for the year 2022/2023. This report encapsulates the achievements, challenges, and strategic steps that the Council and Shire's workforce have made in our commitment to serving the residents of this beautiful region.

As the Chief Executive Officer at the Shire of Dandaragan, I have the privilege of leading a dynamic and passionate team who all have great pride in their contributions toward improving the lives of our residents. The scope of a local government business is immensely broad and with a workforce of only 58 staff members it takes great commitment from each individual to achieve the work we do each year.

In this annual report, you will find a comprehensive overview of the initiatives, projects, and programs undertaken by our various departments over the 2022/23 financial year. This report is directly linked to our Corporate Business Plan which sets out each year's goals and objectives. Each project and initiative is underpinned by our unwavering commitment to our vision "A dynamic, diverse and desirable region delivering sustainable growth and socially connected communities".

As we reflect on the past year, we also look forward to the future. We are excited to embark on the next iteration of Envision and set a course for the future with our new Council Plan. No doubt this will continue our growth trajectory while remaining true to each unique community's history and character.

I invite you to explore the pages of this report, reflect on the Shire's achievements and provide us with any feedback on our direction and accountability towards our targets and goals.

Finally I'd like to acknowledge the support of our Elected Members, contractors, local state government agencies and community volunteers who assist our workforce deliver the vast array of services within the Shire. It is a team effort which makes our jobs all the more rewarding.

Brent Bailey

CHIEF EXECUTIVE OFFICER



KEY ASPIRATIONS

INFRASTRUCTURE

The Shire will sustain a dynamic infrastructure network responsive to usage demand that attracts and retains residents and businesses.

PROSPERITY

The Shire will experience broad economic and population growth with decreasing economic barriers, diversified agriculture and fisheries output and a vibrant visitor economy.

A dynamic, diverse and desirable region delivering sustainable growth and socially connected communities.

ENVIRONMENT

The Shire will be a responsible custodian of the environment, working with community groups and other entities to increase renewable energy initiatives, vegetation cover and rehabilitate degraded public land throughout the local region.

COMMUNITY

The Shire's resident population will grow more than the WA regional average supported by increased community recreation and cultural opportunities and access to key liveability factors such as health and wellbeing services and educational opportunities.



SCOPE OF SHIRE SERVICES

COMMUNITY AMENITIES

Domestic waste and recycling collection; illegal dumping control; local water management; urban water management; effluent and liquid waste disposal monitoring; asbestos handling; planning and development advice; strategic urban planning; planning compliance and enforcement; contribution schemes management; sub-divisions and clearance; land development; sub-division engineering approvals; abandoned vehicles; litter control; septic tank services; public conveniences; environment protection; cemeteries; refuse site.

GOVERNANCE

Strategic planning and performance monitoring and reporting; customer services and complaints management; community engagement; civic participation; Elected Member support; Freedom of Information and public disclosure information; local government elections management; compliance returns management; enterprise risk management; support for decision-making processes; information technology; human resources and workforce planning; project management; marketing and communications; citizenship ceremonies; elections.

RECREATION AND CULTURE

Parks and reserves maintenance; community facilities management; public building maintenance; art, public art exhibitions; libraries; recreation centres; club development programs; recreation planning and management; youth recreation activities; events; Tree planting and maintenance; coastal and foreshore maintenance; heritage sites; playgrounds; jetty maintenance; ovals; civic centres.

ECONOMIC SERVICES

Local and regional economic development; tourism destination marketing; investment attraction; advocacy; swimming pool inspections; building inspections; building approvals; camping areas; caravan parks; area promotion; standpipes.

HEALTH

Food safety and premise inspections; communicable disease notification, smoking in public places monitoring, pest control; air handling and water systems monitoring; pesticide use and disposal monitoring; water, air and noise pollution monitoring; offensive trades; pet food establishments monitoring.

TRANSPORT

Transport planning; roads and car park maintenance; transport and traffic asset management; fleet asset management; street cleaning; workshop operations stores; traffic treatments; pathways and cycleways maintenance; street lighting; aerodromes.

GENERAL PURPOSE FUNDING

Financial accounting; accounting management; budgeting; grant funding management; levying and collecting rates and charges; compliance returns; financial investments

EDUCATION AND WELFARE

Volunteer development; community funding; education and lifelong learning programs; youth services; collaboration with external service providers; early childhood facilities; aged services..

LAW, ORDER AND PUBLIC SAFETY

Community safety and crime prevention; ranger services; security patrols; graffiti removal; animal control; asbestos handling; liquor licencing support; local law enforcement; littering control; swimming pool inspections; closed-circuit television maintenance and monitoring; bushfire protection; emergency management; parking enforcement; pounds.

OTHER PROPERTY SERVICES

Building inspections; building approvals; planning and development advice; strategic urban planning; planning compliance and enforcement; contribution schemes management; sub-divisions and clearance; land development; sub-division engineering approvals; heritage sites; property leasing; land development; Crown and freehold land acquisition, administration and disposal; engineering technical support; civil infrastructure design and maintenance; place planning.

EXECUTIVE TEAM



Brent Bailey
CHIEF EXECUTIVE OFFICER



Scott Clayton
EXECUTIVE MANAGER CORPORATE
&
COMMUNITY SERVICES



Louis Fouche
EXECUTIVE MANAGER
DEVELOPMENT SERVICES



Brad Pepper
EXECUTIVE MANAGER
INFRASTRUCTURE

ORGANISATION STRUCTURE

**PRESIDENT AND
COUNCILLORS**

**CHIEF EXECUTIVE
OFFICER**

- Emergency Services - Ranger Services
- Economic Development
- Council Liaison
- Human Resources
- Governance & Risk
- Strategy & Business Development

CORPORATE & COMMUNITY SERVICES

- Customer Services
- Finances
- Property & Leasing
- Records
- Information Technology
- Revenue Development
- Recreation Services
- Arts & Culture
- Library
- Community Development
- Events
- Visitor Services
- Communications and Marketing

DEVELOPMENT SERVICES

- Planning
- Building
- Environmental Health
- Developmental Compliance
- Environmental Sustainability
- Economic Development

INFRASTRUCTURE SERVICES

- Major Projects
- Roads Maintenance & Construction
- Plant & Heavy Fleet
- Waste Management
- Asset Management
- Civil Infrastructure
- Engineering
- Reserves
- Airport Services
- Occupational Health & Safety

ELECTED MEMBERS

The Shire of Dandaragan is represented by 9 elected members who are responsible for setting policies about the provision of services and determining how Council money is spent.



Cr Leslee Holmes
Term Ending 2023



Cr Peter Scharf
Retiring 2023



Cr Jason Clarke
Retiring 2025



Cr Ann Eyre
Retiring 2023



Cr Wayne Gibson
Retiring 2023



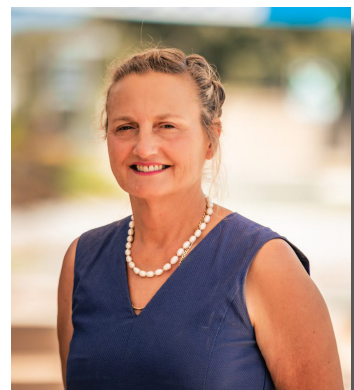
Cr Rudy Rybarczyk
Retiring 2023



Cr Rob Shanhun
Retiring 2025



Cr Maddie McDonald
Retiring 2025



Cr Rose Glasfurd
Retiring 2025

YOUR COUNCIL



Elected Member	Gender	Linguistic background	Country of Birth	Aboriginal or Torres Strait Islander
Pr Leslee Holmes	Female	English	England	No
Cr Peter Scharf	Male	English	Australia	No
Cr Wayne Gibson	Male	English	Australia	No
Cr Rudy Rybarczyk	Male	German	German	No
Cr Jason Clarke	Male	English	Australia	No
Cr Ann Eyre	Female	English	Australia	No
Cr Rob Shanhun	Male	English	Australia	No
Cr Rose Glasfurd	Female	English	Australia	No
Cr Maddi McDonald	Female	English	Australia	No

Members Age Range	Between 18-24	Between 25-34	Between 34-44	Between 45-54	Between 55-64	Over 64
	1	0	1	0	1	6

ELECTED MEMBER TRAINING & ATTENDANCE

Council Member	Understanding Local Government	Serving On Council	Meeting Procedures	Conflicts Of Interest	Understanding Financial Reports & Budgets
Leslee Holmes Elected 2011	✓	✓	✓	✓	✓
Peter Scharf Elected 2015	✓	✓	✓	✓	✓
Jason Clarke Elected 2017	✓	✓	✓	✓	✓
Annette Eyre Elected 2017	✓	✓	✓	✓	✓
Wayne Gibson Elected 2011	✓	✓	✓	✓	✓
Rudy Rybarczyk Elected 2019	✓	✓	✓	✓	✓
Maddi McDonald Elected 2021	✓	✓	✓	✓	✓
Rob Shanhun Elected 2017	✓	✓	✓	✓	✓
Rose Glasfurd Elected 2021	✓	✓	✓	✓	✓

Council Member	Ordinary Council Meetings (12)	Special Council Meetings (2)	Apologies	Leave of Absence
Leslee Holmes	9	2	0	4
Peter Scharf	12	3	0	0
Jason Clarke	11	2	2	0
Annette Eyre	12	3	0	0
Wayne Gibson	11	1	3	0
Rudy Rybarczyk	12	2	1	0
Maddie McDonald	12	3	0	0
Rose Glasfurd	12	2	1	0
Rob Shanhun	9	2	3	1

DANDARAGAN

BY THE NUMBERS

LAND AREA



6725 KM

POPULATION



3573

RATEABLE PROPERTIES



3754

SCHOOLS



4

Including
a District
High School

PARKS



10+

Hectares of Parks,
Gardens & Ovals

ROADS

Sealed &
Unsealed



1677 KM

ANIMALS

639



MEDICAL FACILITIES



9

Facilities
providing
Medical
Services within
the Shire

EMPLOYMENT



1220

Local
Jobs



STATUTORY STATEMENTS

COMPETITIVE NEUTRALITY

National Competition Policy reforms require local governments to comply with and implement the principles of competitive neutrality and restructure monopolies (or near monopolies), subject to public benefits.

National Competition Policy is a framework for reform and is about promoting competition in business across Australia regardless of private or public ownership, size of business or ownership structure.

Local Government is required to report annually on the implementation, application and effects of the National Competition Policy (NCP) with regard to three areas, being competitive neutrality, legislation review, and structural reform.

As the Shire of Dandaragan did not acquire any new entities or privatise any activities during 2022/23, there was no requirement for competitive neutrality testing.

NATIONAL COMPETITION POLICY

The Shire of Dandaragan had 12 Local Laws that may have restricted competition and hence were reviewed under the National Competition Policy. The review process was completed in 2019 with the gazettal of the following Local Laws on Tuesday 5 November 2019:

- Activities on Thoroughfares and Trading in Thoroughfares and Public Places
- Local Government Property
- Local Government (Council Meetings)
- Site Erosion and Sand Drift Prevention
- Extractive Industries
- Waste
- Fencing
- Pest Plants
- Bush Fire Brigades
- Parking and Parking Facilities
- Cemeteries
- Dogs Local Law



RECORD KEEPING

In compliance with the State Records Act 2000, the Shire of Dandaragan has a Record Keeping Plan. The amended Record Keeping Plan outlines the improvements made to the Shire's record keeping policies, as they relate to staff and Councillors.

The Shire implemented a new Record Keeping Plan in 2022 which was approved by the State Records Commission in May 2023. The Shire has transitioned to a cloud record solution utilising Microsoft Sharepoint and AvePoint Record.

REMUNERATION

Regulation 19B(2) of Local Government (Administration) Regulations 1996 requires the Annual Report to detail the number of employees who are entitled to an annual salary of \$130,000 or more and to break those employees down into bands of \$10,000.

- As at 30 June 2022, the Shire of Dandaragan had the following:
- \$130,000 - \$139,999 - 1 Employee
- \$140,000 - \$149,999 - 1 Employee
- \$150,000 - \$159,999 - 1 Employee
- \$190,000 - \$199,999 - 1 Employee

REMUNERATION PAID OR PROVIDED TO THE CHIEF EXECUTIVE OFFICER

The Shire of Dandaragan Chief Executive Officer was paid a total reward package of \$255,852 in the 2022/23 financial year. The Total Reward Package is comprised of Base Salary, Association Membership Fees, Personal Benefit Value of Motor Vehicle, Fringe Benefits Tax, Clothing Allowance, Superannuation and Utilities.

PUBLIC INTEREST DISCLOSURE

In accordance with the requirements of the Public Interest Disclosure Act 2013, the Shire of Dandaragan has established procedures to facilitate the making of disclosures under the Act. These procedures set out the processes in place in respect to protected disclosures generally to protect people from reprisal for making protected disclosures, and to provide guidance on investigations. No disclosures relating to improper conduct were made to the Shire during 2022/2023 financial year, therefore no disclosures were referred to the ombudsman.

FREEDOM OF INFORMATION

- The Shire of Dandaragan is subject to the provisions of the Freedom of Information Act 1992, which gives individuals and organisations a general right of access to information held by the Shire. The Act also provides the right of appeal in relation to decisions made by the Shire to refuse access to information applied under the Act.
- The Shire of Dandaragan received 0 compliant requests for information during 2022/2023.
- The Shire of Dandaragan received a request which was not accompanied by payment of the associated fee. This request was not actioned.

STATUTORY STATEMENTS

COMPLAINTS

In accordance with section 5.53 of the Local Government Act and the associated Local Government (Rules of Conduct) Regulations 2007, the complaints made against councillors for 2022/2023 were:

- Number of entries in register – Nil
- How the complaints were handled – Not applicable

FEDERAL GOVERNMENT FINANCIAL ASSISTANCE GRANTS

The Shire of Dandaragan received \$2,034,450 in Financial Assistance Grants in 2022/2023. These grants contribute to annual maintenance of community infrastructure and general operations of the local government, and are a vital source of revenue to support the Shire's operations.

REGISTER OF FINANCIAL INTEREST FOR ELECTED MEMBERS AND SENIOR STAFF

In accordance with the requirements of the Local Government Act 1995, this register is held in the Shire's administration office and is available for viewing by the public.

EQUAL OPPORTUNITY

The Shire supports, and is committed to, the achievement of its diversity management and equal opportunity goals. That means the Shire is continually aiming to ensure that it provides a workplace free from all forms of discrimination, harassment and bullying and that there is equality and fairness in all aspects of employment and customer service delivery in the organisation.

Policies, practices and services are adapted to meet the needs of a diverse and evolving community and the Shire reviews and updates all relevant policies annually to ensure they align with legislative requirements and the needs of the workforce.

These policies are:

- Equal Employment Opportunity Policy
- Discrimination, Harassment and Bullying Policy
- Information and Communication Technology Use Policy

DISABILITY ACCESS & INCLUSION

Council is conscious of the need to provide facilities and services to residents and visitors with a range of abilities. The Disability Access and Inclusion Plan (DAIP) provides the framework to achieve this goal. The DAIP contains a number of strategies to ensure that facilities, services, events, information and employment opportunities are available to all community members – including those who may have disability.

Local Governments are required to submit an annual report to the Disability Services Commission listing any outcomes achieved during the reporting period such as: ease of access to services; built infrastructure; effective communications; quality of services; appropriate consultation; and employment.

Outcome 1 - Services and events

The Shire inducted new employees on disability access and inclusion issues; informed and liaised with event organisers about accessibility issues, and encouraged them to plan events accordingly; provided a wide range of online library resources, large print and audio books at the library; and provided website accessibility enhancements were implemented within Engage Dandaragan website and Shire's main website.

Outcome 2 - Buildings and other facilities

The Shire installed several new accessible footpaths; the rectification of non-compliant ACROD bays has commenced; installed disability-friendly seating in new locations or replaced previous seating; Maintained a beach accessible all terrain wheelchair and provided accessible beach access at the Jurien Bay Marina; encouraged event organisers to provide 'Accessible Events'; upgraded public toilets to comply with relevant standards; ensured that commercial developments meet the specification prior to issuing building permits.

Outcome 3 - Information

The Engage Dandaragan website and Shire's main website are user-friendly for people of all abilities; tourist information is provided in an alternative format; increased community and staff awareness that Shire documents are available in alternative formats.

Outcome 4 - Level of quality of services

The Shire included disability access and inclusion awareness in staff inductions.

Outcome 5 - Complaints

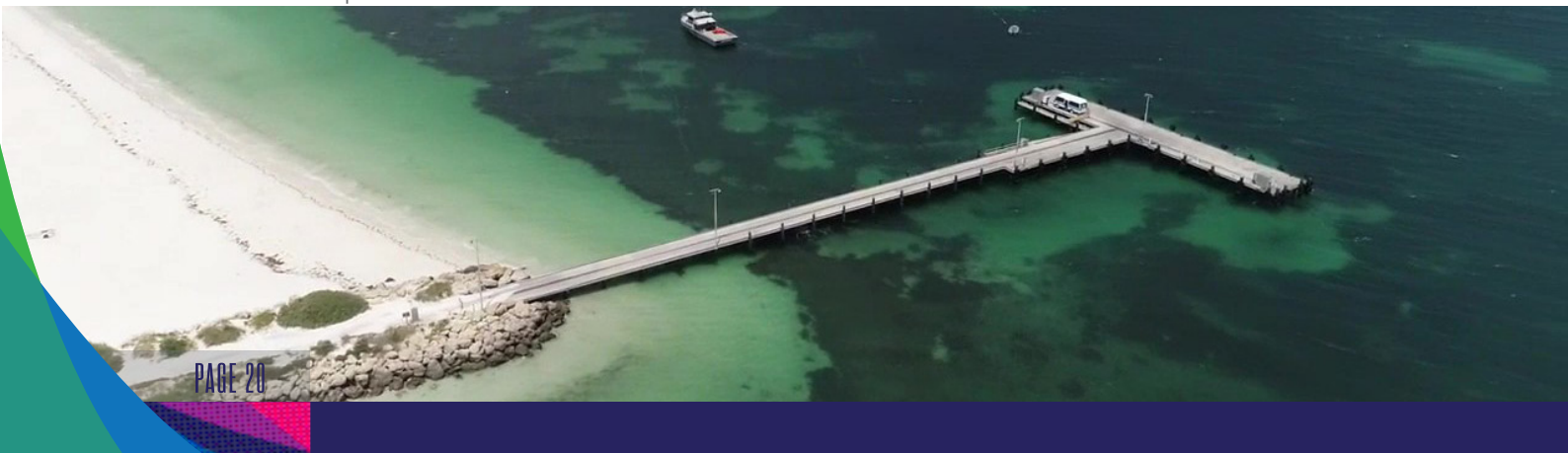
The Shire maintains a grievance mechanism and feedback form to ensure that they are user-friendly for people of different abilities. We improved the awareness of staff that Shire related information is available in an alternative format.

Outcome 6 - Consultation

All public documents are published on either the Engage Dandaragan website or on the Shire's website. Documents required for community consultation are available in alternative format upon request.

Outcome 7 - Employment

Job adverts are published in accessible format and interviews are held in an accessible venue.



INFRASTRUCTURE GOALS & ACHIEVEMENTS

Key Actions	Overview	Responsible Business Unit	Comment/Review of Action
5 Year Road Construction Plan	Develop and maintain a 5 year road construction strategy that details the projected capital investment expected on roads based on forecast demand, resources and capacity to allow forward works to be completed (e.g. environmental surveys) prior to construction.	Infrastructure	The Shire continues to receive funding to complete the final stage of the reconstruction of Jurien East Road as part of the Federal Government's Wheatbelt Secondary Freight Network and that of Regional Road Group funding to continue road reconstruction works on both Dandaragan and Cataby Roads. as identified in Roads 2030 - a strategic review of regionally significant Local Government roads including relevant development strategies. An Agreement for federal funding for the construction of Agaton Road has been executed for the commencement of works next financial year under the Remote Roads Upgrade Pilot Program. This project will see 20km of sealed road surface constructed for improved safety for road users. Funding under the Regional Road Group State Commodity Route has been sought for an additional section of Gillingarra Road to be sealed in 2023-2024 and is currently awaiting approval.
Secondary Freight Route	Continue to advocate and support the implementation of the Secondary Freight Route project to leverage Federal and State funding towards the renewal of key supply chain routes throughout the agricultural district.	Infrastructure	Partially completed \$1.9M spent on final stage of Jurien East Road reconstruction from SLK 31.00 to SLK 35.5 Indian Ocean Drive intersection as part of the Wheatbelt Secondary Freight Network (WSFN). Line marking of this section of road to be completed in 2022-2023 financial year. The WSFN Technical Committee and Project Manager continue to work with Local Governments to identify Priority 2 projects within the next phase to seek ongoing funding in future years which may include a route from Regans Ford to Miling.
Extractive Industry Road Maintenance Contributions	Review of Extractive Industry licensing process to ensure the process for implementing road user contributions is fair, transparent and protects the functionality of the road network from intensive operations.	Infrastructure	Policy 7.10 Heavy Haulage Cost Recovery Report adopted by Council. The objective of this Policy is to provide a suitable framework and methodology for the recovery of maintenance costs caused by heavy haulage operations, excluding traditional agricultural produce (ie. grain, fertiliser, and stock, excluding feedlots of a scale that require a development application), within the Shire of Dandaragan's road network.

Key Actions	Overview	Responsible Business Unit	Comment/Review of Action
Cervantes to Jurien Shared Path	<p>Advocate for the 14.5km extension of Turquoise Way from Hill River to Cervantes including a viable bridge solution for the Hill River.</p> <p>Undertake a detailed Asset Management - based review of the project to quantify current and future cost benefit.</p>	Economic Development	Advocacy for major funding continues.
Civic Centre Activation	<p>Develop new programs, activities and partner with the CRC to increase local utilisation of the Civic Centre including libraries around the Shire. E.g NAIDOC Week, Harmony Week, International Women’s Day.</p>	Community Services	A community development approach to continue the activation of civic centre and local library spaces, featuring various activities aimed at different cohorts and demographics to encourage ongoing utilisation of the space.



Key Actions	Overview	Responsible Business Unit	Comment/Review of Action
Jurien Bay CBD Urban Design Plan	Undertake detailed design and staged implementation of the Jurien Bay CBD Urban Design Plan including carpark resurfacing, parking installations, landscaping and public amenity improvements to increase vibrancy, functionality and appeal of the town centre area.	Development Services / Infrastructure / Economic Development	<p>Council endorsed the Jurien Bay CBD Urban Design Plan at the 26 October Council Meeting. This plan will be used as a reference document to guide the continual redevelopment of the public realm within the Jurien Bay CBD to be a clearly defined area which is connected, vibrant, responsive, and diverse with high levels of utilisation and functionality which attracts private and public investment. Implications of the development approvals for the redevelopment of the Jurien Bay Tourist Park and a motel on Sandpiper Street were considered in the revised Draft CBD Urban Design Plan. The proposals had significant implications for the listed road verges within the Plan. The notable changes in the revised Plan from the draft Plan include:</p> <ul style="list-style-type: none"> • The removal of any physical building alterations on private land which is not under the care and control of the Shire; • Identified parking layout changes throughout the CBD, including a summary of current and future parking bay numbers; • Inclusion of the previously designed realignment of Bashford Street as a local main street for if and when an Indian Ocean Drive bypass is constructed; • Preservation of Roberts Street as vehicle thoroughfare, with the long-term access to be one-way between Bashford Street and Sandpiper Street in the direction of the foreshore; and • Inclusion of indicative public amenities within Pioneer Park. • Advertising of the revised plan commenced in June 2023
Jurien Bay Youth Precinct	Complete the development of the Jurien Bay Youth Precinct as included within the Jurien Bay Foreshore Master planning process including the installation of a basketball court, landscaping, youth meeting space and removal of the old ablutions.	Infrastructure / Community Development	Complete.

Key Actions	Overview	Responsible Business Unit	Comment/Review of Action
Jurien Bay Foreshore Development Stage 2	Complete detailed design and construct the second stage of the Jurien Bay Foreshore redevelopment including the Foreshore Plaza, public art, electricity upgrades to Fauntleroy Park and privatising local street light network.	Development Services / Infrastructure / Economic Development	Complete. Stage 2 is still ongoing with the electrical upgrades in Fauntleroy Park being completed in 2022/2023. The remaining aspects are ongoing and may be reviewed when the plan is updated to take into account the development already completed.
Cervantes Foreshore Development	Undertake detailed design for the Cervantes Foreshore development in accordance with the Masterplan and decisions made during the Coastal Adaptation Response plan.	Development Services / Infrastructure / Economic Development	<p>The Cervantes and Jurien Bay Coastal Adaptation Investigation included a community survey to gauge preferences for coastal management options in the previous reporting period.</p> <p>A multi-criteria analysis was undertaken for all adaptation options to determine how likely they are to mitigate the coastal erosion risk to an acceptable level whilst maximising the values important to stakeholders. This was followed by a cost benefit analysis to examine the selection of adaptation options.</p> <p>A benefit distribution analysis was undertaken to assess the potential benefits and beneficiaries of implementing coastal protection at the northern end of Cervantes central foreshore.</p> <p>The two primary coastal management actions recommended by the investigation for mitigating coastal erosion hazards in the study areas are Planned / Managed Retreat and Protection by Beach Groynes with beach renourishment to prevent erosion of natural and built assets for the northern end of the Cervantes central foreshore.</p>

Key Actions	Overview	Responsible Business Unit	Comment/Review of Action
Townsite signage staged replacement	Update and replace deteriorating park, street and regulatory signage and consider dual naming strategy (Yued) for key sites in line with State Government Aboriginal Place Name Initiative. Support interpretive signage to provide context and information within our public open space	Infrastructure / Ranger Services / Community Development	This project is ongoing. Over the last 12 months new town signage has been installed in all towns to renew ageing assets. The Yued Dual Naming Project commenced in 2022/2023.
Sport and Recreation Plan	Completion and staged implementation of the Sport and Recreation Plan to address the long term infrastructure needs of each community and provide for the timely and fit for purpose renewal of our recreation precincts in line with contemporary standards.	Club Development	Completed.
Municipal Heritage Inventory review	Undertake a review and modernisation of the Shire's municipal heritage inventory. Implement the recommendations of the review to protect historical values of key Shire buildings.	Development Services / Community Development	The Jurien Hall was demolished in early 2023 which is being replaced by the new RSL Building which will incorporate a museum like display space. A more comprehensive review of the Shire'd remaining Municipal Heritage Inventory will be explored in subsequent years as part of the Local Planning Framework review process.

Key Actions	Overview	Responsible Business Unit	Comment/Review of Action
Asset Management Plan	Update and maintain an effective Asset Management Plans to guide levels of service and asset maintenance replacement decisions, in particular finalise the building asset management plan to review current maintenance and renewal backlog and address funding gaps for planned renewal works.	Development Services / Corporate Services Infrastructure	A detailed data collection was undertaken on Council's road infrastructure network which used state of the art technology to assess the pavement and seal condition of all Shire roads. This data will be utilised to inform asset investments in future years.
Implement the Jurien Bay Airport Masterplan	Construction of East/West runway, skydive drop zone, fuel and water reloading stations, arrival centre and a shared pathway to provide pedestrian link to town. Support private sector development and hangar sites at all airfields.	Development Services	In August 2023 The Shire requested management of the land to the east of the current runway required for an east/west cross-runway from DPLH. The Shire is undertaking preliminary construction works within the remainder of the 2023/24 financial year.
Jurien Administration Centre	Undertake redesign of office administration area to increase availability and functionality of work spaces.	Customer Service / Development Services	Design draft and indicative costs estimates were completed to create additional and multi-functional workspace and a revised customer service area for the administration building.
Shared Path Network	Maintain and update the shared walk/cycle path network plans across townsites to increase connectivity and promote wellbeing to maximise funding from the State Government's current WA Bike Network Plan.	Infrastructure Services / Community Development	A new Shared Path Network Plan was adopted by Council in October 2022.
Jurien Bay Jetty	Install new and renew railings and southern beach access point in accordance with safety audit.	Infrastructure	A section of railing on the southern section of the Jurien Bay Jetty has been opened up to assist pedestrian access from the jetty to the beach. An access ladder was also removed following a safety audit which identified a growing shallowing of the water around the jetty.

Key Actions	Overview	Responsible Business Unit	Comment/Review of Action
Rural Estate Bus Shelters	Review community based installations of weather protective bus shelters in Alta Mare, Jurien Heights and Marine Fields	Infrastructure	This project was not completed in 2022/2023 due to competing budget priorities.
Hansen Bay Lookout	Assessment and repair/ replacement of existing infrastructure	Development Services	To be reviewed in 2023/2024.
Jurien Bay Depot Building	Undertake detailed design and construct a new depot administration building to replace the current aging and non-compliant facility.	Infrastructure	The new Jurien Bay Depot Operations building was completed in March 2023 and is now operational.



PROSPERITY GOALS & ACHIEVEMENTS

Key Actions	Overview	Responsible Business Unit	Comment/Review of Action
Collaborative Development Services Department	Continue to meet with business owners and investors to discuss their proposals and provide advice on legislative approvals and processes that are required to deliver quality developments in the Shire.	Development Services	The Shire has continued to hold discussions with an extensive number of proponents in 2022/2023. DevelopmentWA is progressing subdivision of industrial land in Jurien Bay and exploring residential development options in Badgingarra. Pre-application discussions were held with Iluka Resources (landholder) and PWR Hybrid (operator) for a \$20-million solar photovoltaic facility adjacent the Iluka Resources Cataby mineral sands mine.
Badgingarra Vacant Lot Amalgamations	Adjust local planning and scheme and advocate for Landcorp to amalgamate existing vacant lots in Badgingarra to deliver a more marketable residential product with larger land sizes.	Economic Development	A Regional Development Assistance Program application was submitted to Development WA and approved in principle. The Shire is working with this State agency to identify the most suitable land to develop relative to headwork costings.
Local Planning Scheme Review	Review LPS7 in the context of the recently adopted Local Planning Strategy and amend or adopt a new scheme as result of findings.	Development Services	The Report of Review of the Local Planning Framework was commenced in consultation with DPLH and approved by Council on 23 November. If supported by the Western Australian Planning Commission, a new Local Planning Scheme No.8 will be drafted in 2024.
Development Policy Review	Undertake a review of the Development Policies to ensure a contemporary approach is maintained to decision making in the Development Services Department	Development Services	The Advertising Signage Local Planning Policy was amended and adopted in the reporting period 2023. The review of the remaining policies will be considered as part of the Local Planning Framework Review in the next reporting period. Actions of non-complying portable signage under this policy has subsequently taken place.

Key Actions	Overview	Responsible Business Unit	Comment/Review of Action
Rezoning and development of the Shingle Ave Lot.	Investigation and preparation of a business case for the development of residential lots on Shingle Avenue as set out in the Land Rationalisation Project.	Development Services	To be considered as part of the Local Planning Framework review process in 2023/2024.
Mobile Blackspot Improvements	Ensure the Shire is an active participant in the mobile blackspot program and explores alternative solutions to leverage funding to address mobile blackspot areas.	Economic Development	This project is ongoing. Optus towers have been completed at: Badgingarra East and Hill River South. The estimated completion date for the Yathroo tower has been delayed to mid 2024.
Sustainable Groundwater Utilisation	Work with the Wheatbelt Development Commission to identify opportunities and business interests to sustainably leverage the Shire's underground water resources to promote jobs and economic activity.	Economic Development	Stages 1 and 2 of the Jurien Bay Irrigation project have been completed with funding of \$85,000 awarded to the Shire in 2022/023 by the Department of Water and Environmental Regulation under its Community Water Supply Program. The final stage is anticipated to be finalised in 2023/2024 subject to a successful application for additional grant funding.
WA Dairy and Energy Project	Support the state planning and approvals process for the \$1.2B WA Dairy and Energy project in Badgingarra and facilitate planning for a locally based residential workforce.	Development Services / Economic Development	This project has been discontinued by the proponents.
Electricity Network	Facilitate or advocate for improvements to the local energy grid including connection to the existing renewable energy suppliers to reduce headworks costs and increase supply security for local residents and businesses.	Economic Development	In 2021/2022 the Shire completed network upgrades in the Jurien Bay foreshore area. This will have flow on benefits to other properties within this area. The Shire has also supported local businesses with advocacy to progress and fast-track electricity transformer upgrades,

Key Actions	Overview	Responsible Business Unit	Comment/Review of Action
Tourism Association Support and Transition	Support the ongoing development of an independent tourism association to provide leadership and decision making for visitor servicing and destination marketing campaigns.	Economic Development / Visitor Services	<p>There has been no further interest shown or progress initiated by local tourism operators to form a Tourism Association to advocate for and promote tourism businesses and activities across the Shire.</p> <p>A social media destination marketing campaign to target demographics was undertaken by the Shire during the quieter tourist shoulder season.</p>
Gateway Signage	Renew the Shire's gateway signage on major highways to provide iconic entry features for visitors.	Economic Development / Community Services	New signs were installed on Indian Ocean Drive at the Shire boundaries. Future projects will include new signs on Brand Highway and Dandaragan Road.
Astro-tourism	Provide ongoing funding and administrative support to continue growth of the Astro-Tourism opportunities in the Shire.	Economic Development / Visitor Centre / Community Services	The Shire continued partnership with AstroTourism WA to increase awareness of dark skies tourism. A Stargazing event was held in Cervantes as part of the 2023 Solar Eclipse program of activities, which helped to encourage visitors to come for the dark skies and stay for the weekend
Visitor Centre Operations	Support effective Visitor Centre Operations with knowledgeable staff and effective promotions campaigns and investigate part-time admin officer to minimise casual staff	Visitor Centre	The Turquoise Coast Visitor Centre has a combined permanent and casual staff to deliver high quality customer service. A strong social media presence, achieved through Facebook and the reactivation of Instagram, continues to promote local products, events, and sightseeing activities. Attendance at the tourism forum, the review of the visitor guide, and links with the Australia's Coral Coast support the promotion of the Turquoise Coast as a must-see destination.

Key Actions	Overview	Responsible Business Unit	Comment/Review of Action
Jurien Bay Marina	Advocate for the Department of Transport to identify and implement business opportunities to increase utilisation of the Marina. Support private or public investment to develop the commercial and tourism precincts previously identified. Advocate for a permanent solution to Jurien Bay Marina deoxygenation issues.	Development Services / Economic Development	An ongoing advocacy and lobbying campaign continued to address the continued environmental impacts of sea wrack ingress at the Jurien Bay Boat Harbour.
Cultural Tourism	Support and advocate for local Yued enterprises to establish and develop unique cultural experiences within the Shire of Dandaragan.	Economic Development/ Community Development	<p>Staff continue to engage with local Yued corporations to identify opportunities for cultural tourism and business development.</p> <p>This year, members of staff participated in one of the KMAC cultural awareness training days held at Wedge Island.</p> <p>In addition, the Public Art and Percent for Art Policy adopted by Council now ensures best practice in relation to Yued involvement in arts and cultural development. This reflects the valuable insights and expertise on the history and cultural practices associated with project sites.</p>
National Park Tourism	Advocate State led agencies to continue the development of tourism products within National Parks such as walk trails, mountain bike paths and boutique nature based camping experiences.	Economic Development/ Community Development	The Shire partnered with DBCA to develop a mountain bike trails plan for the Karda Campground area. This scoping project was completed in June 2023.

Key Actions	Overview	Responsible Business Unit	Comment/Review of Action
Trails Development	Support the development of walking, mountain biking and art trails and drives to enhance visitor experiences across the Shire.	Economic Development / Infrastructure	This project links with the Department of Transport's Avon-Central Coast 2050 Cycling Strategy currently being developed to identify strategic links within the Avon-Centra Coast area across 8 local governments, including the Shire of Dandaragan. This Strategy is currently in its first draft form undergoing review between all the relevant local government authorities and the Department.
Wayfinding Signage Improvement	Install wayfinding signage in accordance with the Wayfinding Strategy to increase local business and key attraction exposure to visitors.	Economic Development / Infrastructure	Complete.
Bashford Street Upgrade	Continue business plan development, funding applications and advocacy for the progression of the Bashford Street Upgrade to address existing traffic management issues, street lighting deficiencies and maximise the appeal of the main street of the regional centre.	Economic Development / Infrastructure	The Shire supported the Jurien Bay District High School to progress their application for a crossing guard at the Bayliss Street intersection. This was still under consideration by the State Government at financial year end.
Industrial Area Expansion	Advocate for Landcorp to develop additional stages of industrial zoned land within townsites to meet required demand.	Development Services	Construction of these additional lots has not yet commenced it is envisaged Development WA will action this in 2024 post the final land transfer dealings which are required before the project can commence.
Support and promote development of new events	Work with community groups and partners to create new signature events	Economic Development / Visitor Services	Council endorsed a move to discontinue this grant and introduce a broader Economic Development Grant program to the annual value of \$30,000. The first round will open in July 2023 with successful applicants expected to complete their projects in 2023 / 2024. Major event organisers will continue to be eligible to apply under this grant.

Key Actions	Overview	Responsible Business Unit	Comment/Review of Action
Redevelop former APEX campsite	Advocate for the State Government to redevelop or release to market the former APEX campsite in Jurien Bay.	Economic Development / Visitor Services	During the last 12 months the Shire has been working with the Department of Lands to resolve land tenure issues. The State Government is now in the final stages of releasing the site to market for redevelopment.
Facilitate agriculture and aquaculture development	Engage proactively with existing growers regarding expansion potential and other growers and aquaculture producers currently outside the Shire regarding investment opportunities	Economic Development / Visitor Services	The Shire remains open to engagement with growers seeking to diversity or expand their operations, however no new scoping proposals were received during the 2022/2023 year.
Farm Gate Produce	Support and provide links to customers for farm gate enterprises and niche product development in agribusiness to enhance market recognition for our growing region.	Economic Development / Visitor Services	The Shire assisted local producers in 2021/2022 by partnering with the Department of Agriculture and Food to create a local food and beverage capability guide which showcases our niche market producers in agriculture and fishing. This guide is still relevant and used to showcase some of the boutique producers within our region.

ENVIRONMENTAL GOALS & ACHIEVEMENTS

Key Actions	Overview	Responsible Business Unit	Comment/Review of Action
Townsite Street Tree Policy and Planting Program	Implement the Shire's Street Tree and Verge Policy and actively increase the levels of tree planting within the town sites both directly and through community based partnerships.	Infrastructure / Development Services	Continues in Beachridge Estate and across Shire townsites at identified locations. Residents continue and are encouraged to apply for the planting of street trees for them to maintain as per the Shire's policy



Key Actions	Overview	Responsible Business Unit	Comment/Review of Action
CHRMAP implementation	Implement the Shire CHRMAP and development of Council policy to address inundation management approaches for current and future development in the coastal hazard zone, particularly at the Cervantes Foreshore. Undertake works based on the position Council adopts for various coastal segments.	Development Services	<p>The Cervantes and Jurien Bay Coastal Adaptation Investigation included a community survey to gauge preferences for coastal management options in the previous reporting period. A multi criteria analysis was undertaken for all adaptation options to determine how likely they are to mitigate the coastal erosion risk to an acceptable level whilst maximising the values important to stakeholders.</p> <p>This was followed by a cost benefit analysis to examine the selection of adaptation options.</p> <p>A benefit distribution analysis was undertaken to assess the potential benefits and beneficiaries of implementing coastal protection at the northern end of Cervantes central foreshore.</p> <p>The two primary coastal management actions recommended by the investigation for mitigating coastal erosion hazards in the study areas are Planned / Managed Retreat and Protection by Beach Groynes with beach renourishment to prevent erosion of natural and built assets for the northern end of the Cervantes central foreshore.</p> <p>At the 26 October Council Meeting, Council endorsed the Cervantes and Jurien Bay Coastal Adaptation Investigation which identifies the coastal management options for the central townsite coastal management units in Cervantes and Jurien Bay.</p> <p>The Shire has commenced the subsequent project of undertaking the detailed design of beach groynes within the northern foreshore section of Cervantes.</p>
Renewable energy attraction strategy	Support future renewable energy projects with an efficient approvals process and engage with the proponents to maximise local content and job creation.	Economic Development	The Shire has developed a business prospectus for renewable energy. In addition the Shire has continued to work with a number of developers for the development of wind farms and solar farms which will supply power to local industry and the wider state electricity network.

Key Actions	Overview	Responsible Business Unit	Comment/Review of Action
Partnerships with Industry and Education Sector	Engage with local renewable energy businesses to facilitate educational opportunities and research initiatives to be based within the Shire.	Economic Development	The Shire has education and training facilities which are available for local renewable energy companies to host local training courses. This has supported the local residential workforce.
Electric Vehicle Charging Stations	Support private sector installation of Electric Vehicle Charging Stations	Development Services	The Synergy Electric Vehicle Charging Station on Murray St, Jurien Bay Was installed in April 2023. Awaiting Western Power live commissioning in September 2023. The completion of the project was achieved after financial year end when Western Power connected the charging station to the grid in September 2023.
Jurien Bay Public Open Space (POS) Water Resourcing	Undertake staged implementation of POS water distribution and removal of shallow aquifer bores.	Infrastructure	Funding secured by Department of Water and Environmental Regulation (DWER) to undertake and Stage 2 of this project from Memorial Park to Fauntleroy Park which has been completed. Additional grant funding to be sought to complete Stage 3 of this project from Fauntleroy Park to Collinson Park from DWER in 2023/2024.
Turf area reduction review.	Undertake a review of public open space turf utilisation and plan alternative landscaping options to reduce maintenance costs and water usage.	Community Services / Infrastructure Services	Shire officers are currently working on developing a revised Shire Play Space Strategy which will look at ways to address any reduction in turfed areas following a public consultation process as part of these works.
Stable Fly Monitoring and Strategy	Monitoring of stable fly and development of a management strategy when appropriate to mitigate the risk of stable fly without causing unnecessary red tape in the agricultural sector.	Environmental Health	The Shire's stable fly position statement is currently under review with consideration to the content and requirements of the Biosecurity and Agriculture Management Act. A new Stable Fly Management plan is expected to be released in 2023. Staff are undergoing professional develop to monitor and respond to outbreaks and changing agricultural land uses.

Key Actions	Overview	Responsible Business Unit	Comment/Review of Action
Hill River Management Plan	Research and development of an effective environmental management plan for the Hill River area, evaluate the suitability and feasibility for developing a campground in the Hill River Mouth Area managed by Yued group.	Community Development / Economic Development	This project has not progressed in 2022/2023 due to competing project priorities.
Coastal Node Camping	Support a range of managed, fee paying coastal camping options within the Shire that balance amenity with reducing damage to fragile coastal environments. Support Yued enterprises to progress planning and development of managed camping sites on their lands.	Development Services	Minor works and improvements have been carried out throughout the financial year. The newly appointed Reserve Management Officer and the Ranger team are commencing projects leading into 2024 including building additional amenities, coastal rehabilitation, signage clarity audits and warranted sign upgrades, investigation of payment methods and emergency management activities to better protect the visitors.
Townsite dune revegetation and protection	Partner with local community groups and government agencies to undertake dune system protection and regeneration activities in proximity to townsites. Implement activities such as fencing, track closure and rehabilitation, signage, formalising and delineating beach access ways.	Community Development	During 2022/2023 the Shire provided funding to the Jurien Bay Herbarium to continue its Pyp Grass control program. In addition the Shire continues to manage vehicle access to local town beaches and monitor coastal erosion impacts at Thirsy Point (Cervantes) and Shingle Avenue (Jurien Bay).
Environmental Grants Round	Contribute to operational and funding partnerships with local landcare organisations and community groups to monitor and undertake research or rehabilitation programs to	Community Development	Environmental grant round held. Two projects were funded to the value of \$10,000 each – Dandaragan Golf Club's Mistletoe Mitigation, and Earthwhile Australia's Healthy Farming Pathways for Sustainable Futures.

Key Actions	Overview	Responsible Business Unit	Comment/Review of Action
Environmental Grants Round	Contribute to operational and funding partnerships with local landcare organisations and community groups to monitor and undertake research or rehabilitation programs to improve our local environment and ecosystems.	Community Development	The Shire's Environmental grants round was held. There were two projects funded, Jurien Bay Regional Herbarium Group's Dandaragan Shire Foreshore Week Eradication Program, and Cervantes Ratepayers and Progress Association's Osprey Nesting Platforms Project.
Infill sewer upgrades	Facilitate and lobby for the provision of infill sewerage to the Jurien Bay Town Centre and unsewered parts of Cervantes.	Infrastructure / Development Services	Ongoing advocacy to State Government.
Jurien Bay Landfill Operations	Groundwater monitoring network installation and ongoing sampling program.	Infrastructure	Ongoing



COMMUNITY GOALS & ACHIEVEMENTS

Key Actions	Overview	Responsible Business Unit	Comment/Review of Action
Club Development	Continue the provision of club development support to organisations within the Shire that have a community purpose.	Club Development	The Shire was successful in obtaining a grant from the Department of Local Government, Sport, and Cultural Industries to continue supporting clubs with the development of governance, administration and finance.
Inter-agency Prescribed Burning	Continuation of an inter-departmental working group with DBCA and DFES to plan, manage and execute a 5 year prescribed burning program for the region	Emergency Services	Shire and DFES Volunteer Fire Brigades, landholders and contractors have recently completed the mitigation activities scheduled for the 2022/2023 period. This work was funded by a range of sources including Mitigation Activity Fund Grants Program, Municipal, in-kind, privately and through state mitigation monies (DFES). Out of approximately 45 planned treatments, a total of 41 were fully completed, with a further 2 partially completed. Key outcomes include: rural-urban interface slashing and mulching in Badgingarra, Jurien Bay, Sandy Cape & Cervantes, over 90km of road side reserve burns, protection burns at Cervantes Airstrip and Badgingarra Primary School and a total of over 7000 hectares burnt across the Shire's, DFES's and DBCA's prescribed burning program. A significant program has been developed for 2024 including treatments to Ardross Estates land south-east of Jurien Bay, burning near Regans Ford, Cervantes, Jurien Bay, among many other mechanical treatments around the built up area.
Jurien Bay High Care Facility	Advocate for the planning and development of a residential aged care facility within the Shire that removes barriers for aged residents wanting to age in place.	Environmental Health / Community Development	Ongoing advocacy continues. The subject has been addressed with Acacia, other providers and the local HACC service.
General Practitioner Services	Advocate the provision of locally based General Practitioners and the retention of a female doctor within the community.	Community Development	The Shire continues to be well serviced with two GP's based in Jurien Bay. The Shire approved a move to a private billing model, with eligible patients continuing to receive bulk billed services. The practice's services continue to expand based on growing demand.

Key Actions	Overview	Responsible Business Unit	Comment/Review of Action
Install electronic fire danger rating signs to Cervantes and Jurien Bay.	As part of our fire mitigation strategy install electronic signage to Jurien Bay and Cervantes to increase awareness of fire danger and burning seasons.	Emergency Services	Since the adoption of the Australian-wide Fire Danger Rating System (AFDRS) the Shire has not sought to install signage to broadcast daily ratings. Since the changes, a number of councils were awarded funding to upgrade existing signage from the previous fire danger system on a like-for-like replacement program. Given our Shire did not have the previous signage, funding opportunities have not yet been established to install these signs outside of municipal funding. Community education through various mediums including street-meets, mailouts, flyers, temporary signage and social media campaigns have been pushing locals and visitors alike towards the use of www.emergency.wa.gov.au to seek the information; this push hopes to give residents a sense of empowerment and create a more resilient population by knowing where to find the otherwise-signposted information.
North Head Radar Station	Undertake conservation activities at the radar station heritage site to prevent ongoing deterioration of the historic remains.	Development Services / Community Development	Site monitoring and supervision is continuing. No additional budget resources were provided within the 2022/2023 financial year to undertake significant rehabilitation works.
Acknowledging Yued People, Country and Culture.	Develop and implement a strategy to foster strong relationships and continue the Reconciliation movement with our traditional owners, the Yued People, incorporating key symbolic practices such as Welcome to Country and Acknowledgement of Country at key Shire functions and events.	Community Development	The place naming project is underway in partnership with the Community Arts network. A Welcome to Country and Smoking Ceremony event was held in celebration of NAIDOC week, reflecting our commitment to acknowledging the Indigenous culture.

Key Actions	Overview	Responsible Business Unit	Comment/Review of Action
Residential Retirement Options	Continue support for residential retirement options within the Shire encouraging existing and new residents to retire in the Shire of Dandaragan.	Economic Development / Community Development	Officers continue to consult with both external service providers and Central Coastal Health Advisory Group to maximise opportunities for provision of additional residential options for seniors.
Acknowledging War Service	Maintain effective memorials and support local RSL to deliver local commemoration events and protect the Heritage History and iconic war service locations within the Shire.	Community Development	Shire staff maintain communication with memorial event coordinators and the RSL to ensure the success of their well-attended events.
Cervantes Men's Shed Development	Support the establishment of a new Cervantes Men's Shed with seed funding through Shire grant programs and an appropriately located land lease in the recreation precinct.	Community/Club Development	The Cervantes Men's Shed lease agreement for the new location has been executed.
Cervantes Memorial Wall	Work with the community of Cervantes to develop a niche / memorial wall adjacent to Hansen Bay Road once native title is cleared.	Development Services	A masterplan to guide the Niche Wall development is being progressed within a undeveloped, secluded portion of Tranquillo Park after this reserve obtained the additional land purpose of 'cemetery' at the consent of the Minister for Lands.
Education and Learning Services	Advocate with state agencies and industry for continual improvements to local education opportunities and programs that fit with the needs of local business and that lead to employment opportunities.	Community Development	The Shire has continued to provide work experience opportunities for high school students to support their transition to the workforce

Key Actions	Overview	Responsible Business Unit	Comment/Review of Action
Dandaragan Museum	Support the Dandaragan community to progress planning and development of a local museum / historical facility.	Community Development	Council approved the lease of a parcel of land site to build the DHCC, however this request is pending Minister approval.
Youth Development	Review the actions and strategies identified in the Shire's Youth Plan prioritising activities that promote leadership and participation in community building. Review and update the Youth Plan in 2021.	Community Development	The Leeuwin Scholarship was awarded in 2022/2023. The Shire supported five local schools with end of year student awards.
Elected Member Training Programs	Implement a planned elected member training program that meets the requirements of the Local Government Act.	Governance	The Shire of Dandaragan Councillors have achieved their required mandatory training and continue to engage in further professional development in-house and through external training providers.
Community Survey	Undertake a biennial survey of residents to monitor the community's perception of the Shire's performance.	Community Development	Markyt Scorecard was distributed in mid 2022 and the report was received by the Shire in late 2022. The summarised results of the scorecard continued to place the Shire in the top third of regional locations as a place to live. Further discussion of the results has been posted to the Shire website.
Youth/ community events action from Youth Plan/ SCP	Deliver family and youth events as identified in the Youth Plan.	Community Development	The Spray the Grey Youth Festival was held in September 2022.





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ANNUAL
FINANCIAL
STATEMENTS



FINANCIAL DECLARATION

**SHIRE OF DANDARAGAN
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

*Local Government Act 1995
Local Government (Financial Management) Regulations 1996*

STATEMENT BY CEO

The accompanying financial report of the Shire of Dandaragan has been prepared in compliance with the provisions of the *Local Government Act 1995* from proper accounts and records to present fairly the financial transactions for the reporting period ended 30 June 2023 and the financial position as at 30 June 2023.

At the date of signing this statement the particulars included in the financial report are not misleading or inaccurate.

Signed on the 14th Day of December 2023



Chief Executive Officer

Brent Bailey

Name of Chief Executive Officer



**SHIRE OF DANDARAGAN
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2023**

	NOTE	2023 Actual	2023 Budget	2022 Actual
		\$	\$	\$
Revenue				
Rates	2(a),21	7,043,329	7,103,855	6,631,882
Grants, subsidies and contributions	2(a)	3,339,655	710,253	3,297,119
Fees and charges	2(a)	2,722,393	2,570,718	2,566,695
Interest revenue	2(a)	37,007	36,430	44,767
Other revenue	2(a)	53,087	120,933	106,479
		13,195,471	10,542,189	12,646,942
Expenses				
Employee costs	2(b)	(4,624,970)	(4,545,587)	(4,088,975)
Materials and contracts		(4,037,167)	(3,979,082)	(3,783,268)
Utility charges		(427,716)	(395,881)	(402,287)
Depreciation		(8,036,041)	(5,925,282)	(5,813,113)
Finance costs	2(b)	(52,512)	(53,186)	(40,141)
Insurance		(304,931)	(329,132)	(359,271)
Other expenditure	2(b)	(750,718)	(748,329)	(741,173)
		(18,234,055)	(15,976,479)	(15,228,228)
		(5,038,584)	(5,434,290)	(2,581,286)
Capital grants, subsidies and contributions	2(a)	3,350,403	9,151,263	4,654,138
Profit on asset disposals		62,447	42,563	213,565
Loss on asset disposals		(123,766)	(50,615)	(76,206)
		3,289,084	9,143,211	4,791,497
Net result for the period		(1,749,500)	3,708,921	2,210,211
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	15	0	0	38,014,215
Total other comprehensive income for the period		0	0	38,014,215
Total comprehensive (loss) / income for the period		(1,749,500)	3,708,921	40,224,426

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



**SHIRE OF DANDARAGAN
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2023**

	NOTE	2023 \$	2022 \$
CURRENT ASSETS			
Cash and cash equivalents	3	8,937,592	10,475,021
Trade and other receivables	5	2,369,979	728,334
Other financial assets	4(a)	21,478	20,648
Inventories	6	54,945	28,503
TOTAL CURRENT ASSETS		11,383,994	11,252,506
NON-CURRENT ASSETS			
Trade and other receivables	5	69,285	68,365
Other financial assets	4(b)	138,034	157,733
Property, plant and equipment	7	36,019,634	36,701,283
Infrastructure	8	291,704,272	291,944,334
Right-of-use assets	10(a)	34,869	72,403
TOTAL NON-CURRENT ASSETS		327,966,094	328,944,118
TOTAL ASSETS		339,350,088	340,196,624
CURRENT LIABILITIES			
Trade and other payables	11	603,345	1,626,826
Other liabilities	12	3,572,360	1,530,729
Lease liabilities	10(b)	31,335	33,971
Borrowings	13	166,295	163,019
Employee related provisions	14	672,709	616,380
TOTAL CURRENT LIABILITIES		5,046,044	3,970,925
NON-CURRENT LIABILITIES			
Lease liabilities	10(b)	4,000	38,990
Borrowings	13	2,074,727	2,241,022
Employee related provisions	14	142,761	113,631
TOTAL NON-CURRENT LIABILITIES		2,221,488	2,393,643
TOTAL LIABILITIES		7,267,532	6,364,568
NET ASSETS		332,082,556	333,832,056
EQUITY			
Retained surplus		200,667,835	202,620,965
Reserve accounts	24	4,753,481	4,549,851
Revaluation surplus	15	126,661,240	126,661,240
TOTAL EQUITY		332,082,556	333,832,056

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



**SHIRE OF DANDARAGAN
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2023**

	NOTE	RETAINED SURPLUS \$	RESERVE ACCOUNTS \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
Balance as at 1 July 2021		199,933,268	5,027,337	88,647,025	293,607,630
Comprehensive income for the period					
Net result for the period		2,210,211	0	0	2,210,211
Other comprehensive income for the period	15	0	0	38,014,215	38,014,215
Total comprehensive income for the period		2,210,211	0	38,014,215	40,224,426
Transfers from reserve accounts	24	1,103,022	(1,103,022)	0	0
Transfers to reserve accounts	24	(625,536)	625,536	0	0
Balance as at 30 June 2022		202,620,965	4,549,851	126,661,240	333,832,056
Comprehensive loss for the period					
Net result for the period		(1,749,500)	0	0	(1,749,500)
Total comprehensive loss for the period		(1,749,500)	0	0	(1,749,500)
Transfers from reserve accounts	24	201,437	(201,437)	0	0
Transfers to reserve accounts	24	(405,067)	405,067	0	0
Balance as at 30 June 2023		200,667,835	4,753,481	126,661,240	332,082,556

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



**SHIRE OF DANDARAGAN
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2023**

NOTE	2023 Actual \$	2022 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts		
Rates	6,991,459	6,781,655
Grants, subsidies and contributions	3,437,084	3,346,119
Fees and charges	1,037,452	3,592,204
Interest revenue	37,007	44,767
Goods and services tax received	1,190,437	788,443
Other revenue	53,087	106,479
	12,746,526	14,659,667
Payments		
Employee costs	(4,559,198)	(4,106,076)
Materials and contracts	(5,051,544)	(3,146,948)
Utility charges	(427,716)	(402,287)
Finance costs	(52,512)	(33,215)
Insurance paid	(304,931)	(359,271)
Goods and services tax paid	(1,104,270)	(876,487)
Other expenditure	(750,718)	(741,172)
	(12,250,889)	(9,665,456)
Net cash provided by operating activities	495,637	4,994,211
CASH FLOWS FROM INVESTING ACTIVITIES		
Payments for purchase of property, plant & equipment	7(a) (1,369,034)	(3,321,713)
Payments for construction of infrastructure	8(a) (5,888,552)	(6,415,830)
Capital grants, subsidies and contributions	5,286,825	5,381,280
Proceeds from financial assets at amortised cost - self supporting loans	18,869	45,032
Proceeds from sale of property, plant & equipment	115,302	551,139
Proceeds from sale of infrastructure	0	105,000
Net cash (used in) investing activities	(1,836,590)	(3,655,092)
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of borrowings	23(a) (163,019)	(191,043)
Payments for principal portion of lease liabilities	(33,457)	(32,934)
Proceeds from new borrowings	23(a) 0	2,393,000
Net cash provided by (used in) financing activities	(196,476)	2,169,023
Net increase (decrease) in cash held	(1,537,429)	3,508,142
Cash at beginning of year	10,475,021	6,966,879
Cash and cash equivalents at the end of the year	8,937,592	10,475,021

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



**SHIRE OF DANDARAGAN
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2023**

	NOTE	2023 Actual \$	2023 Budget \$	2022 Actual \$
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	21	5,895,010	5,921,439	5,514,384
Rates excluding general rates		1,148,319	1,182,416	1,117,498
Grants, subsidies and contributions		3,339,655	710,253	3,297,119
Fees and charges		2,722,393	2,570,718	2,566,695
Interest revenue		37,007	36,430	44,767
Other revenue		53,087	120,933	106,479
Profit on asset disposals		62,447	42,563	213,565
		13,257,918	10,584,752	12,860,507
Expenditure from operating activities				
Employee costs		(4,624,970)	(4,545,587)	(4,088,975)
Materials and contracts		(4,037,167)	(3,979,082)	(3,783,268)
Utility charges		(427,716)	(395,881)	(402,287)
Depreciation		(8,036,041)	(5,925,282)	(5,813,113)
Finance costs		(52,512)	(53,186)	(40,141)
Insurance		(304,931)	(329,132)	(359,271)
Other expenditure		(750,718)	(748,329)	(741,173)
Loss on asset disposals		(123,766)	(50,615)	(76,206)
		(18,357,821)	(16,027,094)	(15,304,434)
Non-cash amounts excluded from operating activities	22(a)	8,125,570	5,933,334	5,677,912
Amount attributable to operating activities		3,025,667	490,992	3,233,985
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		3,350,403	9,151,263	4,654,138
Proceeds from disposal of assets		115,302	157,000	656,139
Proceeds from financial assets at amortised cost - self supporting loans		18,869	20,648	45,032
		3,484,574	9,328,911	5,355,309
Outflows from investing activities				
Purchase of property, plant and equipment	7(a)	(1,369,034)	(3,450,159)	(3,321,713)
Purchase and construction of infrastructure	8(a)	(5,888,552)	(10,135,304)	(6,415,830)
		(7,257,586)	(13,585,463)	(9,737,543)
Amount attributable to investing activities		(3,773,012)	(4,256,552)	(4,382,234)
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from borrowings	23(a)	0	0	2,393,000
Transfers from reserve accounts	24	201,437	727,755	1,103,022
		201,437	727,755	3,496,022
Outflows from financing activities				
Repayment of borrowings	23(a)	(163,019)	(163,019)	(191,043)
Payments for principal portion of lease liabilities		(33,457)	(33,971)	(32,934)
Transfers to reserve accounts	24	(405,067)	(397,195)	(625,536)
		(601,543)	(594,185)	(849,513)
Amount attributable to financing activities		(400,106)	133,570	2,646,509
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	22(b)	2,908,072	3,631,990	1,409,809
Amount attributable to operating activities		3,025,667	490,992	3,233,985
Amount attributable to investing activities		(3,773,012)	(4,256,552)	(4,382,234)
Amount attributable to financing activities		(400,106)	133,570	2,646,509
Surplus or deficit after imposition of general rates	22(b)	1,760,621	0	2,908,069

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



**SHIRE OF DANDARAGAN
FOR THE YEAR ENDED 30 JUNE 2023
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**SHIRE OF DANDARAGAN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

1. BASIS OF PREPARATION

The financial report of the Shire of Dandaragan which is a Class 3 local government comprises general purpose financial statements which have been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996* prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the *Local Government Act 1995*, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied, except for disclosure requirements of:

- AASB 7 Financial Instruments Disclosures
- AASB 16 Leases paragraph 58
- AASB 101 Presentation of Financial Statements paragraph 61
- AASB 107 Statement of Cash Flows paragraphs 43 and 45
- AASB 116 Property, Plant and Equipment paragraph 79
- AASB 137 Provisions, Contingent Liabilities and Contingent Assets paragraph 85
- AASB 140 Investment Property paragraph 75(f)
- AASB 1052 Disaggregated Disclosures paragraph 11
- AASB 1054 Australian Additional Disclosures paragraph 16

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 Leases which would have required the Shire to measure any vested improvements at zero cost.

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

The local government reporting entity

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 25 of the financial report.

Judgements and estimates

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors 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 balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, and infrastructure.
- estimation of provisions
- estimation uncertainties made in relation to lease accounting

Initial application of accounting standards

During the current year, the following new or revised Australian Accounting Standards and Interpretations were applied for the first time.

- AASB 2020-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments
- AASB 2020-6 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current - Deferral of Effective Date
- AASB 2021-7a Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [general editorials]
- AASB 2022-3 Amendments to Australian Accounting Standards - Illustrative Examples for Not-for-Profit Entities accompanying AASB 15 Revenue from Contracts with Customers

These amendments have no material impact on the current annual financial report

New accounting standards for application in future years

The following new accounting standards will have application to local government in future years:

- AASB 2014-10 Amendments to Australian Accounting Standards - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current
- AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates
This standard will result in a terminology change for significant accounting policies
- AASB 2021-7c Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-5 Amendments to Australian Accounting Standards - Lease Liability in a Sale and Leaseback
- AASB 2022-6 Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants
- AASB 2022-7 Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards
- AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

The amendment may result in changes to the fair value of non-financial assets. The impact is yet to be quantified. Except as described above these amendments are not expected to have any material impact on the financial report on initial application.



**SHIRE OF DANDARAGAN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

2. REVENUE AND EXPENSES

(a) Revenue

Contracts with customers

Recognition of revenue is dependent on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Timing of revenue recognition
Grants, subsidies and contributions	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations
Fees and charges - licences, registrations, approvals	Building, planning, development and animal management.	Single point in time	Full payment prior to issue	None	On payment of the licence, registration or approval
Fees and charges - waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	On entry to facility
Fees and charges - sale of stock	Visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	At point of sale
Other revenue - private works	Contracted private works	Single point in time	Monthly in arrears	None	At point of service

Consideration from contracts with customers is included in the transaction price.

Revenue Recognition

Revenue recognised during the year under each basis of recognition by nature of goods or services is provided in the table below:

For the year ended 30 June 2023

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	7,043,329	0	7,043,329
Grants, subsidies and contributions	0	511,132	0	2,828,523	3,339,655
Fees and charges	2,237,415	0	7,463	477,515	2,722,393
Interest revenue	0	0	35,997	1,010	37,007
Other revenue	0	0	0	53,087	53,087
Capital grants, subsidies and contributions	0	3,350,403	0	0	3,350,403
Total	2,237,415	3,861,535	7,086,789	3,360,135	16,545,874

For the year ended 30 June 2022

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	6,631,882	0	6,631,882
Grants, subsidies and contributions	0	294,496	0	3,002,623	3,297,119
Fees and charges	2,014,500	0	5,076	547,119	2,566,695
Interest revenue	0	0	42,459	2,308	44,767
Other revenue	0	0	0	106,479	106,479
Capital grants, subsidies and contributions	0	4,310,880	0	343,258	4,654,138
Total	2,014,500	4,605,376	6,679,417	4,001,787	17,301,080



**SHIRE OF DANDARAGAN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)	Note	2023 Actual \$	2022 Actual \$
Interest revenue			
Financial assets at amortised cost - self supporting loans		1,010	2,308
Interest on reserve account funds		4,679	5,095
Trade and other receivables overdue interest		30,420	35,706
Other interest revenue		898	1,658
		37,007	44,767
The 2023 original budget estimate in relation to: Trade and other receivables overdue interest was \$31,420.			
Fees and charges relating to rates receivable			
Charges on instalment plan		11,442	10,652
The 2023 original budget estimate in relation to: Charges on instalment plan was \$13,000.			
(b) Expenses			
Auditors remuneration			
- Audit of the Annual Financial Report		41,900	38,280
- Other services – grant acquittals		1,000	5,575
		42,900	43,855
Employee Costs			
Employee benefit costs		4,443,481	3,951,200
Other employee costs		181,489	137,775
		4,624,970	4,088,975
Finance costs			
Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss		52,512	39,200
Lease liabilities		0	941
		52,512	40,141
Other expenditure			
Sundry expenses		750,718	741,173
		750,718	741,173



**SHIRE OF DANDARAGAN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

3. CASH AND CASH EQUIVALENTS

Note	2023	2022
	\$	\$
Cash at bank and on hand	8,937,592	10,475,021
Total cash and cash equivalents	8,937,592	10,475,021
Held as		
- Unrestricted cash and cash equivalents	611,751	4,394,441
- Restricted cash and cash equivalents	16 8,325,841	6,080,580
	8,937,592	10,475,021

SIGNIFICANT ACCOUNTING POLICIES

Cash and cash equivalents

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

Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

Restricted financial assets

Restricted financial asset balances are not available for general use by the local government due to externally imposed restrictions. Restrictions are specified in an agreement, contract or legislation. This applies to reserve accounts, unspent grants, subsidies and contributions and unspent loans that have not been fully expended in the manner specified by the contributor, legislation or loan agreement and for which no liability has been recognised.

4. OTHER FINANCIAL ASSETS

(a) Current assets

	2023	2022
	\$	\$
Financial assets at amortised cost	21,478	20,648
	21,478	20,648

Other financial assets at amortised cost

Self supporting loans receivable	21,478	20,648
	21,478	20,648

Held as

- Unrestricted other financial assets at amortised cost	21,478	20,648
	21,478	20,648

(b) Non-current assets

Financial assets at amortised cost	40,779	60,478
Financial assets at fair value through profit or loss	97,255	97,255
	138,034	157,733

Financial assets at amortised cost

Self supporting loans receivable	39,000	60,478
Term deposits	1,779	0
	40,779	60,478

Financial assets at fair value through profit or loss

Units in Local Government House Trust	97,255	97,255
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Loans receivable from clubs/institutions have the same terms and conditions as the related borrowing disclosed in Note 23(a) as self supporting loans. Fair value of financial assets at fair value through profit or loss is determined from the net asset value of the units held in the Trust at balance date as compiled by WALGA.

SIGNIFICANT ACCOUNTING POLICIES

Other financial assets at amortised cost

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

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

Fair values of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets is either close to current market rates or the assets are of a short term nature. Non-current financial assets at amortised cost fair values are based on discounted cash flows using a current market rates. They are classified as level 2 fair values in the fair value hierarchy (see Note 20 (i)) due to the observable market rates).

Interest received is presented under cashflows from operating activities in the Statement of Cash Flows where it is earned from financial assets that are held for cash management purposes.

Financial assets at fair value through profit or loss

The Shire has elected to classify the following financial assets at fair value through profit or loss:

- debt investments which do not qualify for measurement at either amortised cost or fair value through other comprehensive income.
- equity investments which the Shire has elected to recognise as fair value gains and losses through profit or loss.



**SHIRE OF DANDARAGAN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

5. TRADE AND OTHER RECEIVABLES

Note	2023 \$	2022 \$
Current		
Rates and statutory receivables	273,096	238,005
Trade receivables	2,090,521	405,580
Other receivables	7,780	0
GST receivable	0	86,167
Allowance for credit losses of trade receivables	(1,418)	(1,418)
	2,369,979	728,334
Non-current		
Rates and statutory receivables	69,285	68,365
	69,285	68,365

Disclosure of opening and closing balances related to contracts with customers

Information about receivables from contracts with customers along with financial assets and associated liabilities arising from transfers to enable the acquisition or construction of recognisable non financial assets is:

Note	30 June 2023 Actual \$	30 June 2022 Actual \$	1 July 2021 Actual \$
Allowance for credit losses of trade receivables	5 (1,418)	(1,418)	(1,418)
Total trade and other receivables from contracts with customers	(1,418)	(1,418)	(1,418)

SIGNIFICANT ACCOUNTING POLICIES

Rates and statutory receivables

Rates and statutory receivables are non-contractual receivables arising from statutory requirements and include amounts due from ratepayers for unpaid rates and service charges and other statutory charges or fines.

Rates and statutory receivables are recognised when the taxable event has occurred and can be measured reliably.

Trade receivables

Trade receivables are amounts receivable from contractual arrangements with customers for goods sold, services performed or grants or contributions with sufficiently specific performance obligations or for the construction of recognisable non financial assets as part of the ordinary course of business.

Other receivables

Other receivables are amounts receivable from contractual arrangements with third parties other than contracts with customers and amounts received as grants for the construction of recognisable non financial assets.

Measurement

Trade and other receivables are recognised initially at the amount of the transaction price, unless they contain a significant financing component, and are to be recognised at fair value.

Classification and subsequent measurement

Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

Trade and other receivables are held with the objective to collect the contractual cashflows and therefore the Shire measures them subsequently at amortised cost using the effective interest rate method.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.



**SHIRE OF DANDARAGAN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

6. INVENTORIES

	Note	2023	2022
Current		\$	\$
Fuel and materials		54,945	28,503
		54,945	28,503
The following movements in inventories occurred during the year:			
Balance at beginning of year		28,503	25,612
Inventories expensed during the year		(796,435)	(351,092)
Additions to inventory		822,877	353,983
Balance at end of year		54,945	28,503

SIGNIFICANT ACCOUNTING POLICIES

General

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.



SHIRE OF DANDARAGAN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

7. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Balances

Movement in the balances of each class of property, plant and equipment between the beginning and the end of the current financial year.

	Land	Buildings	Total land and buildings	Furniture and equipment	Plant and equipment	Work in progress	Total property, plant and equipment
	\$	\$		\$	\$	\$	\$
Balance at 1 July 2021	2,884,000	28,797,958	31,681,958	734,490	3,029,675	259,202	35,705,325
Additions	0	409,019	409,019	397,239	759,828	1,755,627	3,321,713
Disposals	(210,000)	(128,806)	(338,806)	0	(160,209)	0	(499,015)
Depreciation	0	(1,138,609)	(1,138,609)	(131,365)	(556,766)	0	(1,826,740)
Transfers	0	113,106	113,106	146,096	0	(259,202)	0
Balance at 30 June 2022	2,674,000	28,052,668	30,726,668	1,146,460	3,072,528	1,755,627	36,701,283
Comprises:							
Gross balance amount at 30 June 2022	2,674,000	57,605,075	60,279,075	3,561,243	9,263,519	1,755,627	74,859,464
Accumulated depreciation at 30 June 2022	0	(29,552,407)	(29,552,407)	(2,414,783)	(6,190,991)	0	(38,158,181)
Balance at 30 June 2022	2,674,000	28,052,668	30,726,668	1,146,460	3,072,528	1,755,627	36,701,283
Additions	0	0	0	12,579	323,010	1,033,445	1,369,034
Disposals	0	(122,941)	(122,941)	(2,351)	(51,329)	0	(176,621)
Depreciation	0	(1,155,747)	(1,155,747)	(143,105)	(575,210)	0	(1,874,062)
Transfers	0	2,580,393	2,580,393	0	0	(2,580,393)	0
Balance at 30 June 2023	2,674,000	29,354,373	32,028,373	1,013,583	2,768,999	208,679	36,019,634
Comprises:							
Gross balance amount at 30 June 2023	2,674,000	59,966,468	62,640,468	3,558,823	9,073,528	208,679	75,481,498
Accumulated depreciation at 30 June 2023	0	(30,612,095)	(30,612,095)	(2,545,240)	(6,304,529)	0	(39,461,864)
Balance at 30 June 2023	2,674,000	29,354,373	32,028,373	1,013,583	2,768,999	208,679	36,019,634



**SHIRE OF DANDARAGAN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

7. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Land and buildings					
Land	2	Market approach using recent observable market data for similar properties/income approach using discounted cashflow methodology	Independent registered valuer	June 2020	Price per hectare/market borrowing rate
Buildings	2	Market approach using recent observable market data for similar properties/income approach using discounted cashflow methodology	Independent registered valuer	June 2020	Price per square meter/market borrowing rate
Buildings - specialised	3	Cost approach using current replacement cost	Independent registered valuer	June 2020	Construction costs and current condition, residual values and remaining useful life assessments inputs

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.

(ii) Cost					
Furniture and equipment		Cost	Cost		Purchase cost
Plant and equipment		Cost	Cost		Purchase cost



SHIRE OF DANDARAGAN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

8. INFRASTRUCTURE

(a) Movements in Balances

Movement in the balances of each class of infrastructure between the beginning and the end of the current financial year.

	Infrastructure - Roads	Infrastructure - Footpaths	Infrastructure - Drainage	Infrastructure - Parks and reserves	Infrastructure - Other	Work in progress	Total Infrastructure
	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2021	225,274,486	8,637,827	4,861,382	1,735,851	10,891,577	86,479	251,487,602
Additions	3,231,391	471,267	0	395,093	564,579	1,753,500	6,415,830
(Disposals)	0	0	0	(19,808)	0	0	(19,808)
Revaluation increments / (decrements) transferred to revaluation surplus	35,714,547	1,739,728	(1,359,605)	1,634	1,917,912	0	38,014,216
Depreciation	(2,733,417)	(272,655)	(121,596)	(180,070)	(645,768)	0	(3,953,506)
Transfers	0	86,479	0	0	0	(86,479)	0
Balance at 30 June 2022	261,487,007	10,662,646	3,380,181	1,932,700	12,728,300	1,753,500	291,944,334
Comprises:							
Gross balance at 30 June 2022	339,627,820	12,884,602	6,307,547	3,744,500	22,144,200	1,753,500	386,462,169
Accumulated depreciation at 30 June 2022	(78,140,813)	(2,221,956)	(2,927,366)	(1,811,800)	(9,415,900)	0	(94,517,835)
Balance at 30 June 2022	261,487,007	10,662,646	3,380,181	1,932,700	12,728,300	1,753,500	291,944,334
Additions	0	0	0	0	0	5,888,552	5,888,552
Depreciation	(4,892,844)	(309,611)	(80,736)	(157,363)	(688,060)	0	(6,128,614)
Transfers	1,545,475	212,812		356,452	1,004,856	(3,119,595)	0
Balance at 30 June 2023	258,139,638	10,565,847	3,299,445	2,131,789	13,045,096	4,522,457	291,704,272
Comprises:							
Gross balance at 30 June 2023	341,173,295	13,097,414	6,307,547	4,100,952	23,149,056	4,522,457	392,350,721
Accumulated depreciation at 30 June 2023	(83,033,657)	(2,531,567)	(3,008,102)	(1,969,163)	(10,103,960)	0	(100,646,449)
Balance at 30 June 2023	258,139,638	10,565,847	3,299,445	2,131,789	13,045,096	4,522,457	291,704,272



**SHIRE OF DANDARAGAN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

8. INFRASTRUCTURE (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Infrastructure - Roads	3	Cost approach using current replacement cost	Independent registered valuer	June 2022	Construction costs and current condition, residual values and remaining useful life assessments inputs
Infrastructure - Footpaths	3	Cost approach using current replacement cost	Independent registered valuer	June 2022	Construction costs and current condition, residual values and remaining useful life assessments inputs
Infrastructure - Drainage	3	Cost approach using current replacement cost	Independent registered valuer	June 2022	Construction costs and current condition, residual values and remaining useful life assessments inputs
Infrastructure - Parks and reserves	3	Cost approach using current replacement cost	Independent registered valuer	June 2022	Construction costs and current condition, residual values and remaining useful life assessments inputs
Infrastructure - Other	3	Cost approach using current replacement cost	Independent registered valuer	June 2022	Construction costs and current condition, residual values and remaining useful life assessments inputs

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used to determine the fair value of infrastructure using level 3 inputs.



**SHIRE OF DANDARAGAN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

9. FIXED ASSETS

(a) Depreciation

Depreciation rates

Typical estimated useful lives for the different asset classes for the current and prior years are included in the table below:

Asset Class	Useful life
Buildings	25 - 50 years
Furniture and equipment	5 - 20 years
Plant and equipment	2 - 20 years
Infrastructure - Roads	
Formation – All roads	Perpetual life
Pavement – Thin Surfaced Flexible Rural	100 years
Pavement – Thin Surfaced Flexible Urban	100 years
Pavement – Unsealed Rural	50 years
Pavement – Unsealed Urban	50 years
Surface – Asphalt	100 years
Surface – Brick	60 years
Surface – Chip seal	60 years
Surface – Concrete	100 years
Surface – Slurry Seal	100 years
Infrastructure - Footpaths	
Black Asphalt	36 years
Brick Paving	36 years
Concrete Slabs	36 years
Gravel	12 years
In-situ Concrete	48 years
Red Asphalt	36 years
Sand	12 years
Timber	36 years
Other	48 years
Infrastructure - Drainage	60 years
Infrastructure - Other	5 - 80 years
Infrastructure - Parks and reserves	10 - 45 years



**SHIRE OF DANDARAGAN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

9. FIXED ASSETS (Continued)

SIGNIFICANT ACCOUNTING POLICIES

Fixed assets

Each class of fixed assets within either property, plant and equipment or infrastructure, is carried at cost or fair value (as indicated), less any accumulated depreciation and impairment losses.

Initial recognition and measurement for assets held at cost

Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost, the asset is initially recognised at fair value. Assets held at cost are depreciated and assessed for indicators of impairment annually.

Initial recognition and measurement between mandatory revaluation dates for assets held at fair value

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Financial Management Regulation 17A (5)*. These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

Upon initial recognition, cost is determined as the amount paid (or other consideration given) to acquire the assets, plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Individual assets that are land, buildings and infrastructure properties acquired between scheduled revaluation dates of the asset class in accordance with the Shire's revaluation policy, are recognised at cost and disclosed as being at fair value as management believes cost approximates fair value. They are subject to subsequent revaluation at the next revaluation date consistent with *Financial Management Regulation 17A(4)*.

Revaluation

The fair value of land, buildings and infrastructure is determined at least every five years in accordance with the regulatory framework. This includes buildings and infrastructure items which were pre-existing improvements (i.e. vested improvements) on vested land acquired by the Shire.

At the end of each period, the carrying amount for each asset class is reviewed and, where appropriate, the fair value is updated to reflect current market conditions consistent with *Financial Management Regulation 17A(2)* which requires land, buildings and infrastructure, and vested improvements to be shown at fair value.

Revaluation (continued)

For land, buildings and infrastructure increases in the carrying amount arising on revaluation of asset classes are credited to a revaluation surplus in equity.

Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

Subsequent increases are then recognised in profit or loss to the extent they reverse a net revaluation decrease previously recognised in profit or loss for the same class of asset.

Depreciation

The depreciable amount of all property, plant and equipment and infrastructure, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

Depreciation on revaluation

When an item of property, plant and equipment and infrastructure is revalued, any accumulated depreciation at the date of the revaluation is treated in the following way:

- The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset.

Amortisation

All intangible assets with a finite useful life, are amortised on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use.

The residual value of intangible assets is considered to be zero and the useful life and amortisation method are reviewed at the end of each financial year.

Amortisation is included within depreciation in the Statement of Comprehensive Income.

Impairment

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains or losses on disposal

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the Statement of Comprehensive Income in the period in which they arise.



**SHIRE OF DANDARAGAN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

10. LEASES

(a) Right-of-Use Assets

	Right-of-use assets - plant and equipment	Right-of-use assets Total
	Note	
Movement in the balance of each class of right-of-use asset between the beginning and the end of the current financial year.		
	\$	\$
Balance at 1 July 2021	48,951	48,951
Additions	59,068	59,068
Gains/(losses) from sale and leaseback transactions	(2,749)	(2,749)
Depreciation	(32,867)	(32,867)
Balance at 30 June 2022	72,403	72,403
Gains/(losses) from sale and leaseback transactions	(4,169)	(4,169)
Depreciation	(33,365)	(33,365)
Balance at 30 June 2023	34,869	34,869

The following amounts were recognised in the statement of comprehensive income during the period in respect of leases where the Shire is the lessee:

	2023 Actual	2022 Actual
	\$	\$
Depreciation on right-of-use assets	(33,365)	(32,867)
Finance charge on lease liabilities	(633)	(941)
Short-term lease payments recognised as expense	0	(9,819)
Gains/(losses) from sale and leaseback transactions	0	43
Total amount recognised in the statement of comprehensive income	(33,998)	(43,584)
Total cash outflow from leases	(38,259)	(33,875)
(b) Lease Liabilities		
Current	31,335	33,971
Non-current	4,000	38,990
	23(b) 35,335	72,961

SIGNIFICANT ACCOUNTING POLICIES

Leases

At inception of a contract, the Shire assesses if the contract contains or is a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

At the commencement date, a right-of-use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

All contracts that are classified as short-term leases (i.e. a lease with a term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

Details of individual lease liabilities required by regulations are provided at Note 23(b).

Right-of-use assets - measurement

Right-of-use assets are measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost (i.e. not recognised in the Statement of Financial Position). The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which are reported at fair value.

Refer to Note 9 under revaluation for details on the significant accounting policies applying to vested improvements.

Right-of-use assets - depreciation

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset, whichever is the shorter. Where a lease transfers ownership of the underlying asset, or the cost of the right-of-use asset reflects that the Shire anticipates to exercise a purchase option, the specific asset is depreciated over the useful life of the underlying asset.



**SHIRE OF DANDARAGAN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

10. LEASES (Continued)

(c) Lessor - Property, Plant and Equipment Subject to Lease

The table below represents a maturity analysis of the undiscounted lease payments to be received after the reporting date.

	2023 Actual \$	2022 Actual \$
Less than 1 year	152,153	152,155
1 to 2 years	135,317	152,153
2 to 3 years	117,740	135,317
3 to 4 years	111,336	117,740
4 to 5 years	110,506	111,336
> 5 years	<u>2,288,052</u>	<u>2,398,558</u>
	2,915,104	3,067,259

SIGNIFICANT ACCOUNTING POLICIES

The Shire as Lessor

Upon entering into each contract as a lessor, the Shire assesses if the lease is a finance or operating lease.

The contract is classified as a finance lease when the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases not within this definition are classified as operating leases. Rental income received from operating leases is recognised on a straight-line basis over the term of the specific lease.

Initial direct costs incurred in entering into an operating lease (eg legal cost, cost to setup) are included in the carrying amount of the leased asset and recognised as an expense on a straight-line basis over the lease term.

When a contract is determined to include lease and non-lease components, the Shire applies AASB 15 *Revenue from Contracts with Customers* to allocate the consideration under the contract to each component.



**SHIRE OF DANDARAGAN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

11. TRADE AND OTHER PAYABLES

Current

Sundry creditors
Prepaid rates
Accrued payroll liabilities
ATO liabilities
Bonds and deposits held
Accrued interest on borrowings
Accrued expenses

	2023	2022
	\$	\$
	219,147	1,205,304
	76,584	92,443
	70,282	92,787
	2,818	0
	225,755	183,592
	8,759	9,370
	0	43,330
	603,345	1,626,826

SIGNIFICANT ACCOUNTING POLICIES

Financial liabilities

Financial liabilities are initially recognised at fair value when the Shire becomes a party to the contractual provisions of the instrument.

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and any consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

Trade and other payables

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year 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 usually paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

Prepaid rates

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises income for the prepaid rates that have not been refunded.



**SHIRE OF DANDARAGAN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

12. OTHER LIABILITIES

Current

Contract liabilities
Capital grant/contributions liabilities

Reconciliation of changes in contract liabilities

Opening balance
Additions
Revenue from contracts with customers included as a contract liability at the start of the period

Reconciliation of changes in capital grant/contribution liabilities

Opening balance
Additions

Expected satisfaction of capital grant/contribution liabilities

Less than 1 year

	2023	2022
	\$	\$
	154,209	49,000
	3,418,151	1,481,729
	3,572,360	1,530,729
	49,000	754,587
	154,209	(705,587)
	(49,000)	0
	154,209	49,000
	1,481,729	0
	1,936,422	1,481,729
	3,418,151	1,481,729
	3,418,151	1,481,729

Performance obligations in relation to capital grant/contribution liabilities are satisfied as project milestones are met or completion of construction or acquisition of the asset.

SIGNIFICANT ACCOUNTING POLICIES

Contract liabilities

Contract liabilities represent the Shire's obligation to transfer goods or services to a customer for which the Shire has received consideration from the customer.

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

Capital grant/contribution liabilities

Capital grant/contribution liabilities represent the Shire's obligations to construct recognisable non-financial assets to identified specifications to be controlled by the Shire which are yet to be satisfied. Capital grant/contribution liabilities are recognised as income when the obligations in the contract are satisfied.

Fair values for non-current capital grant/contribution liabilities, not expected to be extinguished within 12 months, are based on discounted cash flows of expected cashflows to satisfy the obligations using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 20(i)) due to the unobservable inputs, including own credit risk.



**SHIRE OF DANDARAGAN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

13. BORROWINGS

	Note	2023			2022		
		Current	Non-current	Total	Current	Non-current	Total
Secured		\$	\$	\$	\$	\$	\$
Debentures		166,295	2,074,727	2,241,022	163,019	2,241,022	2,404,041
Total secured borrowings	23(a)	166,295	2,074,727	2,241,022	163,019	2,241,022	2,404,041

Secured liabilities and assets pledged as security

Debentures, bank overdrafts and bank loans are secured by a floating charge over the assets of the Shire of Dandaragan.

The Shire of Dandaragan has complied with the financial covenants of its borrowing facilities during the 2023 and 2022 years.

SIGNIFICANT ACCOUNTING POLICIES

Borrowing costs

The Shire has elected to recognise borrowing costs as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.

Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 20(i)) due to the unobservable inputs, including own credit risk.

Details of individual borrowings required by regulations are provided at Note 23(a).



**SHIRE OF DANDARAGAN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

14. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions

Current provisions

Employee benefit provisions

Annual leave

Long service leave

Total current employee related provisions

Non-current provisions

Employee benefit provisions

Long service leave

Total non-current employee related provisions

Total employee related provisions

	2023	2022
	\$	\$
	347,710	317,293
	324,999	299,087
	<u>672,709</u>	<u>616,380</u>
	672,709	616,380
	142,761	113,631
	<u>142,761</u>	<u>113,631</u>
	142,761	113,631
	<u>815,470</u>	<u>730,011</u>

Provision is made for benefits accruing to employees in respect of wages and salaries, annual leave and long service leave and associated on costs for services rendered up to the reporting date and recorded as an expense during the period the services are delivered.

Annual leave liabilities are classified as current, as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period.

SIGNIFICANT ACCOUNTING POLICIES

Employee benefits

The Shire's obligations for employees' annual leave, long service leave and other employee leave entitlements are recognised as employee related provisions in the Statement of Financial Position.

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 statement of financial position.

Other long-term employee benefits

Long-term employee benefits provisions 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.



**SHIRE OF DANDARAGAN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

15. REVALUATION SURPLUS

	2023 Opening Balance	2023 Closing Balance	2022 Opening Balance	Total Movement on Revaluation	2022 Closing Balance
	\$	\$	\$	\$	\$
Revaluation surplus - Land - freehold land	2,278,204	2,278,204	2,278,204	0	2,278,204
Revaluation surplus - Buildings	15,310,678	15,310,678	15,310,678	0	15,310,678
Revaluation surplus - Furniture and equipment	773,202	773,202	773,202	0	773,202
Revaluation surplus - Plant and equipment	1,270,905	1,270,905	1,270,905	0	1,270,905
Revaluation surplus - Infrastructure - Roads	87,470,378	87,470,378	51,755,832	35,714,546	87,470,378
Revaluation surplus - Infrastructure - Footpaths	6,900,003	6,900,003	5,160,275	1,739,728	6,900,003
Revaluation surplus - Infrastructure - Drainage	2,523,697	2,523,697	3,883,302	(1,359,605)	2,523,697
Revaluation surplus - Infrastructure - Parks and reserves	1,634	1,634	0	1,634	1,634
Revaluation surplus - Infrastructure - Other	10,132,539	10,132,539	8,214,627	1,917,912	10,132,539
	126,661,240	126,661,240	88,647,025	38,014,215	126,661,240



**SHIRE OF DANDARAGAN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

16. RESTRICTIONS OVER FINANCIAL ASSETS

	Note	2023 Actual \$	2022 Actual \$
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	3	8,325,841	6,080,580
		8,325,841	6,080,580
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	24	4,753,481	4,549,851
Contract liabilities	12	154,209	49,000
Capital grant liabilities	12	3,418,151	1,481,729
Total restricted financial assets		8,325,841	6,080,580

**17. UNDRAWN BORROWING FACILITIES AND CREDIT
STANDBY ARRANGEMENTS**

Bank overdraft limit		0	0
Bank overdraft at balance date		0	0
Credit card limit		21,000	21,000
Credit card balance at balance date		(9,208)	(5,086)
Total amount of credit unused		11,792	15,914
Loan facilities			
Loan facilities - current		166,295	163,019
Loan facilities - non-current		2,074,727	2,241,022
Total facilities in use at balance date		2,241,022	2,404,041
Unused loan facilities at balance date		0	0



**SHIRE OF DANDARAGAN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

18. CAPITAL COMMITMENTS

	2023	2022
	\$	\$
Contracted for:		
- capital expenditure projects	24,647	1,730,460
- plant & equipment purchases	645,623	106,177
	670,270	1,836,637
Payable:		
- not later than one year	670,270	1,836,637

The Shire has had on order a number of major plant items which were ordered in the 2022/23 financial year, but not delivered in that financial year. This includes a replacement Prime Mover and a Tip Truck.

The prior year commitment was associated with the completion of grant funded civil works projects. In particular, projects associated with the Wheatbelt Secondary Freight Route which were delivered over multiple years.



**SHIRE OF DANDARAGAN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

19. RELATED PARTY TRANSACTIONS

(a) Elected Member Remuneration

Fees, expenses and allowances to be paid or reimbursed to elected council members.

Note	2023 Actual \$	2023 Budget \$	2022 Actual \$
President's annual allowance	16,000	16,000	16,000
President's meeting attendance fees	24,720	24,720	24,720
President's other expenses	1,205	1,444	2,083
President's annual allowance for ICT expenses	3,500	3,500	3,500
President's travel and accommodation expenses	173	2,675	4,099
	<u>45,598</u>	<u>48,339</u>	<u>50,402</u>
Deputy President's annual allowance	4,000	4,000	4,000
Deputy President's meeting attendance fees	0	15,965	15,965
Deputy President's other expenses	1,335	1,444	505
Deputy President's annual allowance for ICT expenses	3,500	3,500	3,500
Deputy President's travel and accommodation expenses	0	2,675	0
Deputy President's annual allowance for travel and accommodation expenses	0	0	821
	<u>8,835</u>	<u>27,584</u>	<u>24,791</u>
All other council member's meeting attendance fees	127,720	111,755	106,976
All other council member's All other council member expenses	9,131	11,552	5,144
All other council member's annual allowance for ICT expenses	24,500	24,500	23,452
All other council member's travel and accommodation expenses	5,770	18,725	7,855
	<u>167,121</u>	<u>166,532</u>	<u>143,427</u>
19(b)	<u>221,554</u>	<u>242,455</u>	<u>218,620</u>

(b) Key Management Personnel (KMP) Compensation

The total of compensation paid to KMP of the Shire during the year are as follows:

Short-term employee benefits	1,014,440	853,727
Post-employment benefits	116,641	98,672
Employee - other long-term benefits	100,470	86,169
Council member costs	221,554	218,620
19(a)	<u>1,453,105</u>	<u>1,257,188</u>

Short-term employee benefits

These amounts include all salary and fringe benefits awarded to KMP except for details in respect to fees and benefits paid to council members which may be separately found in the table above.

Post-employment benefits

These amounts are the current-year's cost of the Shire's superannuation contributions made during the year.

Other long-term benefits

These amounts represent annual leave and long service leave entitlements accruing during the year.

Council member costs

These amounts represent payments of member fees, expenses, allowances and reimbursements during the year.



**SHIRE OF DANDARAGAN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

19. RELATED PARTY TRANSACTIONS

Transactions with related parties

Transactions between related parties and the Shire are on normal commercial terms and conditions, no more favourable than those available to other parties, unless otherwise stated.

No outstanding balances or provisions for doubtful debts or guarantees exist in relation to related parties at year end.

In addition to KMP compensation above the following transactions occurred with related parties:

	2023 Actual	2022 Actual
	\$	\$
Purchase of goods and services	6,412	903

Related Parties

The Shire's main related parties are as follows:

i. Key management personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any council member, are considered key management personnel and are detailed in Notes 19(a) and 19(b).

ii. Other Related Parties

During the year, the Shire conducted business transactions with Jason Clarke Civil works \$4,400 and Peter Sharpe \$2,012 as per returned related party disclosure forms.

iii. Entities subject to significant influence by the Shire

There were no such entities requiring disclosure during the current or previous year.



20. OTHER SIGNIFICANT ACCOUNTING POLICIES

a) Goods and services tax (GST)

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.

b) Current and non-current classification

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the Shire's intentions to release for sale.

c) Rounding off figures

All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar. Amounts are presented in Australian Dollars.

d) Comparative figures

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

When the Shire applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements that has a material effect on the statement of financial position, an additional (third) Statement of Financial Position as at the beginning of the preceding period in addition to the minimum comparative financial report is presented.

e) Budget comparative figures

Unless otherwise stated, the budget comparative figures shown in this annual financial report relate to the original budget estimate for the relevant item of disclosure.

f) Superannuation

The Shire contributes to a number of Superannuation Funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

g) Fair value of assets and liabilities

Fair value is the price that the Shire would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

h) Interest revenue

Interest revenue is calculated by applying the effective interest rate to the gross carrying amount of a financial asset measured at amortised cost except for financial assets that subsequently become credit-impaired. For credit-impaired financial assets the effective interest rate is applied to the net carrying amount of the financial asset (after deduction of the loss allowance).

i) Fair value hierarchy

AASB 13 *Fair Value Measurement* requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

Level 1

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

Valuation techniques

The Shire selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Shire are consistent with one or more of the following valuation approaches:

Market approach

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

Income approach

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

Cost approach

Valuation techniques that reflect the current replacement cost of the service capacity of an asset.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Shire gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

j) Impairment of assets

In accordance with Australian Accounting Standards the Shire's assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another Standard (e.g. AASB 116 *Property, Plant and Equipment*) whereby any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.



SHIRE OF DANDARAGAN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

21. RATING INFORMATION

(a) General Rates

RATE TYPE			2022/23	2022/23	2022/23	2022/23	2022/23	2022/23	2022/23	2021/22	
Rate Description	Basis of valuation	Rate in \$	Actual Rateable Value*	Actual Rate Revenue	Actual Interim Rates	Actual Total Revenue	Budget Rate Revenue	Budget Interim Rate	Budget Total Revenue	Actual Total Revenue	
			\$	\$	\$	\$	\$	\$	\$	\$	
General	Gross rental valuation	0.088366	1,928	32,535,505	2,875,032	11,270	2,886,302	2,887,328	0	2,887,328	2,681,894
General	Unimproved valuation	0.006626	357	453,664,880	3,005,984	2,724	3,008,708	3,034,111	0	3,034,111	2,832,490
Total general rates			2,285	486,200,385	5,881,016	13,994	5,895,010	5,921,439	0	5,921,439	5,514,384
Minimum payment											
		Minimum Payment \$									
General	Gross rental valuation	1,044	951	5,227,867	992,844	0	992,844	1,003,408	0	1,003,408	961,360
Mining	Unimproved valuation	985	95	2,037,479	93,575	0	93,575	94,525	0	94,525	81,840
Dandaragan and Badgingarra	Gross rental valuation	788	29	110,891	22,852	0	22,852	26,268	0	26,268	22,320
Other UV	Unimproved valuation	758	394	29,385,400	298,652	0	298,652	301,410	0	301,410	289,416
Total minimum payments			1,469	36,761,637	1,407,923	0	1,407,923	1,425,611	0	1,425,611	1,354,936
Total general rates and minimum payments			3,754	522,962,022	7,288,939	13,994	7,302,933	7,347,050	0	7,347,050	6,869,320
Ex-gratia Rates											
Total amount raised from rates (excluding general rates)			0	0	0	8,640	8,640	1,805	0	1,805	1,805
Discounts											
Total Rates											
							(268,244)			(245,000)	(239,243)
							7,043,329			7,103,855	6,631,882

The rate revenue was recognised from the rate record as soon as practicable after the Shire resolved to impose rates in the financial year as well as when the rate record was amended to ensure the information in the record was current and correct.

*Rateable Value at time of raising of rate.



SHIRE OF DANDARAGAN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

22. DETERMINATION OF SURPLUS OR DEFICIT

		2022/23 Budget	2021/22
	2022/23 (30 June 2023 Carried Forward)	(30 June 2023 Carried Forward)	(30 June 2022 Carried Forward)
Note	\$	\$	\$
(a) Non-cash amounts excluded from operating activities			
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .			
Adjustments to operating activities			
Less: Profit on asset disposals	(62,447)	(42,563)	(213,565)
Add: Loss on disposal of assets	123,766	50,615	76,206
Add: Depreciation	8,036,041	5,925,282	5,813,113
Non-cash movements in non-current assets and liabilities:			
Pensioner deferred rates	(920)	0	(11,659)
Employee benefit provisions	29,130	0	13,817
Non-cash amounts excluded from operating activities	8,125,570	5,933,334	5,677,912
(b) Surplus or deficit after imposition of general rates			
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.			
Adjustments to net current assets			
Less: Reserve accounts	24 (4,753,481)	(4,219,291)	(4,549,851)
Less: Financial assets at amortised cost - self supporting loans	4(a) (21,478)	(20,938)	(20,648)
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	13 166,295	166,295	163,019
- Current portion of lease liabilities	10(b) 31,335	33,955	33,971
- Employee benefit provisions	0	616,380	0
Total adjustments to net current assets	(4,577,329)	(3,423,599)	(4,373,509)
Net current assets used in the Statement of Financial Activity			
Total current assets	11,383,994	5,637,273	11,252,506
Less: Total current liabilities	(5,046,044)	(2,213,674)	(3,970,925)
Less: Total adjustments to net current assets	(4,577,329)	(3,423,599)	(4,373,509)
Surplus or deficit after imposition of general rates	1,760,621	0	2,908,072



SHIRE OF DANDARAGAN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

23. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Note	Actual						Budget				
		Principal at 1	New Loans	Principal	Principal at 30	New Loans	Principal	Principal at 1	New Loans	Principal	Principal at 30	
		July 2021	During 2021-22	Repayments During 2021-22	June 2022	During 2022-23	Repayments During 2022-23	July 2022	During 2022-23	Repayments During 2022-23	June 2023	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Dandaragan residential house - GROH		0	643,000	(29,512)	613,488	0	(59,816)	553,672	613,488	0	(59,816)	553,672
Jurien Bay foreshore redevelopment		0	1,500,000	(29,099)	1,470,901	0	(59,298)	1,411,603	1,470,901	0	(59,298)	1,411,603
Jurien Bay depot building		0	250,000	(11,474)	238,526	0	(23,257)	215,269	238,526	0	(23,257)	215,269
Jurien Bay Administration Centre		75,925	0	(75,925)	0	0	0	0	0	0	0	0
Total		75,925	2,393,000	(146,010)	2,322,915	0	(142,371)	2,180,544	2,322,915	0	(142,371)	2,180,544
Self Supporting Loans												
Jurien Bay Progress Association - Shed		36,584	0	(6,962)	29,622	0	(7,134)	22,488	29,623	0	(7,134)	22,489
Jurien Bay Mens Shed - Shed		19,835	0	(3,500)	16,335	0	(3,547)	12,788	16,335	0	(3,547)	12,788
Badgingarra Bowling Club - Synthetic surface		45,072	0	(9,903)	35,169	0	(9,967)	25,202	35,169	0	(9,967)	25,202
Jurien Bay Bowling Club - Club renovations		24,668	0	(24,668)	0	0	0	0	0	0	0	0
Total Self Supporting Loans		126,159	0	(45,033)	81,126	0	(20,648)	60,478	81,127	0	(20,648)	60,479
Total Borrowings	13	202,084	2,393,000	(191,043)	2,404,041	0	(163,019)	2,241,022	2,404,042	0	(163,019)	2,241,023

Self supporting loans are financed by payments from third parties. These are shown in Note 4 as other financial assets at amortised cost.
All other loan repayments were financed by general purpose revenue.

Borrowing Finance Cost Payments

Purpose	Loan Number	Institution	Interest Rate	Date final payment is due	Actual for year	Budget for year	Actual for year
					ending 30 June 2023	ending 30 June 2023	ending 30 June 2022
					\$	\$	\$
Dandaragan residential house - GROH	136	WATC	1.78%	29/10/2031	(10,487)	(10,670)	(5,731)
Jurien Bay foreshore redevelopment	137	WATC	2.51%	29/10/2041	(36,308)	(36,564)	(18,833)
Jurien Bay depot building	138	WATC	1.78%	29/10/2031	(4,077)	(4,149)	(2,228)
Jurien Bay Administration Centre	127	WATC	0.00%	n/a	0	0	(3,175)
Total					(50,872)	(51,383)	(29,967)
Self Supporting Loans Finance Cost Payments							
Jurien Bay Progress Association - Shed	133	WATC	2.48%	1/02/2026	(617)	(691)	0
Jurien Bay Mens Shed - Shed	134	WATC	1.32%	10/12/2026	(201)	(204)	(250)
Badgingarra Bowling Club - Synthetic surface	135	WATC	0.65%	21/08/2025	(189)	(212)	(276)
Jurien Bay Bowling Club - Club renovations	130	WATC	0.00%	n/a	0	0	(918)
Jurien Bay Bowling Club - renewal	131	WATC	0.00%	n/a	0	0	(864)
Total Self Supporting Loans Finance Cost Payments					(1,007)	(1,107)	(2,308)
Total Finance Cost Payments					(51,879)	(52,490)	(32,275)

* WA Treasury Corporation



SHIRE OF DANDARAGAN
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2023

23. BORROWING AND LEASE LIABILITIES (Continued)

(b) Lease Liabilities

Purpose	Note	Actual						Budget					
		Principal at 1 July 2021	New Leases During 2021-22	Break Lease During 2021-22	Principal Repayments During 2021-22	Principal at 30 June 2022	New Leases During 2022-23	Principal Repayments During 2022-23	Principal at 30 June 2023	Principal at 1 July 2022	New Leases During 2022-23	Principal Repayments During 2022-23	Principal at 30 June 2023
Multi function copies		42,637	2,939	0	(14,815)	30,761	0	(15,279)	15,482	30,761	0	(15,279)	15,482
Drinking water devices		6,982	0	(2,792)	(4,190)	0	0	0	0	0	0	0	0
Drinking water devices		0	56,129	0	(13,929)	42,200	0	(22,347)	19,853	42,200	0	(18,692)	23,508
Total Lease Liabilities	10(b)	49,619	59,068	(2,792)	(32,934)	72,961	0	(37,626)	35,335	72,961	0	(33,971)	38,990

*Non cash amount of \$4,169 included in principal repayments during 2022-23, in relation to the termination of the Ice machine lease agreement.

Lease Finance Cost Payments

Purpose	Note	Lease Number	Institution	Interest Rate	Lease Term	Date final payment is due	Actual for year ending 30 June 2023	Budget for year ending 30 June 2023	Actual for year ending 30 June 2022
Multi function copies		O881825045	Ricoh Finance	1.33%	60 months	8/06/2024	\$ (426)	\$ (410)	\$ (599)
Drinking water devices		WLA RA 11100	Waterlogic	0.51%	29 months	25/10/2024	0	0	(57)
Drinking water devices		WLA RA 11825	Waterlogic	0.51%	36 months	25/10/2024	(207)	(287)	(285)
Total Finance Cost Payments							(633)	(697)	(941)



**SHIRE OF DANDARAGAN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

24. RESERVE ACCOUNTS

	2023 Actual Opening Balance	2023 Actual Transfer to	2023 Actual Transfer (from)	2023 Actual Closing Balance	2023 Budget Opening Balance	2023 Budget Transfer to	2023 Budget Transfer (from)	2023 Budget Closing Balance	2022 Actual Opening Balance	2022 Actual Transfer to	2022 Actual Transfer (from)	2022 Actual Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Leave reserve	181,285	182	0	181,467	181,285	914	0	182,199	261,411	261	(80,387)	181,285
(b) Plant reserve	360,893	362	0	361,255	360,893	894	(283,696)	78,091	255,578	255,315	(150,000)	360,893
(c) Building reserve	706,736	7,218	(115,000)	598,954	706,736	9,295	(325,000)	391,031	656,958	211,727	(161,949)	706,736
(d) Rubbish reserve	436,804	439	0	437,243	436,804	1,525	0	438,329	499,506	495	(63,197)	436,804
(e) Community Centre reserve	401,682	6,405	0	408,087	401,682	7,361	0	409,043	395,291	6,391	0	401,682
(f) Television Services reserve	53,077	53	0	53,130	53,077	343	0	53,420	98,182	97	(45,202)	53,077
(g) Information Technology reserve	57,339	58	0	57,397	57,339	200	0	57,539	57,282	57	0	57,339
(h) Land Development reserve	71,059	72	0	71,131	71,060	248	0	71,308	70,989	70	0	71,059
(i) Parking Requirements (Lot 1154 Sandpiper Street) reserve	11,469	12	0	11,481	11,469	40	0	11,509	11,458	11	0	11,469
(j) Parks and Recreation Grounds Development (Seagate) reserve	150,903	152	0	151,055	150,903	1,322	0	152,225	353,053	350	(202,500)	150,903
(k) Sport and Recreation reserve	163,599	157	(67,407)	96,349	163,599	1,091	(99,059)	65,631	163,437	162	0	163,599
(l) Landscaping reserve	2,662	2	0	2,664	2,662	10	0	2,672	2,659	3	0	2,662
(m) Aerodrome reserve	174,811	22,619	(19,030)	178,400	174,811	22,896	(20,000)	177,707	152,218	22,593	0	174,811
(n) Public Open Space renewal reserve	212,439	213	0	212,652	212,439	1,961	0	214,400	454,639	450	(242,650)	212,439
(o) Infrastructure renewal reserve	679,419	23,883	0	703,302	679,419	2,853	0	682,272	710,752	704	(32,037)	679,419
(p) Public Open Space construction reserve	9,437	10	0	9,447	9,437	397	0	9,834	9,428	9	0	9,437
(q) Infrastructure construction reserve	146,534	147	0	146,681	146,534	219	0	146,753	55,604	126,030	(35,100)	146,534
(r) Building construction reserve	26,846	26	0	26,872	26,845	408	0	27,253	116,730	116	(90,000)	26,846
(s) Economic Development Initiatives reserve	648,291	651	0	648,942	648,291	2,789	0	651,080	647,650	641	0	648,291
(t) Turquoise Way Path reserve	52,058	52	0	52,110	52,057	182	0	52,239	52,006	52	0	52,058
(u) Cash in lieu of landscaping (Lot 1146 Sandpiper Street) reserve	2,508	3	0	2,511	2,509	10	0	2,519	2,506	2	0	2,508
(v) WALGGC Roads Component Overpayment	0	73,711	0	73,711	0	73,686	0	73,686	0	0	0	0
(w) Cervantes Community Infrastructure Development	0	268,640	0	268,640	0	268,551	0	268,551	0	0	0	0
	4,549,851	405,067	(201,437)	4,753,481	4,549,851	397,195	(727,755)	4,219,291	5,027,337	625,536	(1,103,022)	4,549,851

All reserves are supported by cash and cash equivalents and financial assets at amortised cost and are restricted within equity as Reserve accounts.



**SHIRE OF DANDARAGAN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

24. RESERVE ACCOUNTS (Continued)

In accordance with council resolutions or adopted budget in relation to each reserve account, the purpose for which the reserves are set aside and their anticipated date of use are as follows:

Name of reserve account Restricted by council	Purpose of the reserve account
(a) Leave reserve	to fund annual leave and long service leave entitlements.
(b) Plant reserve	to be used in order to assist in the purchase of major items of plant.
(c) Building reserve	to fund capital renewal of buildings and associated assets as guided by the Building Asset Management Plan.
(d) Rubbish reserve	to be used to fund establishing, enhancing, rehabilitation or any other activities associated with new and existing landfill or waste site
(e) Community Centre reserve	to be used to fund capital construction costs and major maintenance restoration / preservation costs to the community recreation centres located in the four towns.
(f) Television Services reserve	to be used to fund the provision of new or improved television rebroadcasting facilities throughout the shire.
(g) Information Technology reserve	to be used for purchase of hardware, software, licensing, contract labour and cloud transitioning costs related to information technology.
(h) Land Development reserve	for the purpose of funding land development in the townsites of Dandaragan and Badgingarra.
(i) Parking Requirements (Lot 1154 Sandpiper Street) reserve	to fund future parking requirements in the Shire of Dandaragan in the vicinity of Lot 1154 Sandpiper Street, Jurien Bay as separately identified.
(j) Parks and Recreation Grounds Development (Seagate) reserve	to fund the future purchase of land or development of parks and recreation grounds in the locality of Seagate Estates as separately identified or with Ministerial approval, for the improvement or development of parks and recreation.
(k) Sport and Recreation reserve	to fund community sporting groups requests in accordance with the Shire of Dandaragan's Recreation Plan.
(l) Landscaping reserve	to fund future landscaping requirements in the Shire of Dandaragan in the vicinity of Lot 1154 Sandpiper Street, Jurien Bay as separately identified.
(m) Aerodrome reserve	to be used for renewal, major maintenance, expansion or relocation of the Shire of Dandaragan's airstrips and aerodromes.
(n) Public Open Space renewal reserve	to fund capital renewal of public open space and associated assets as guided by the Public Open Space Asset Management Plan.
(o) Infrastructure renewal reserve	to fund capital renewal of infrastructure and associated assets as guided by the Infrastructure Asset Management Plan.
(p) Public Open Space construction reserve	to fund capital construction and/or purchase of public open space and associated assets.
(q) Infrastructure construction reserve	to fund capital construction and/or purchase of buildings and other associated assets.
(r) Building construction reserve	to fund annual leave and long service leave entitlements.
(s) Economic Development Initiatives reserve	to be used for the planning, development and implementation of economic development initiatives with the Shire of Dandaragan.
(t) Turquoise Way Path reserve	to be used for the renewal, major maintenance, improvements, promotion, inspection equipment / surveillance, extension or relocation of the Turquoise Way Path and associated infrastructure within the Turquoise Way Path corridor.
(u) Cash in lieu of landscaping (Lot 1146 Sandpiper Street) reserve	to be used for purposes allowable under the planning consent granted to I I & J B A Kelly Superannuation Fund for the commercial development at Lot 1146 Sandpiper Street, Jurien Bay.
(v) WALGGC Roads Component Overpayment	to quarantine estimated overpayment of WA Local Government Grants Commission (WALGGC) Roads Component for use in the 2023/2024 financial year.
(w) Cervantes Community Infrastructure Development	funds derived from the sale of 11 Gazeley Way Cervantes, for community infrastructure development projects in Cervantes.



**SHIRE OF DANDARAGAN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

25. TRUST FUNDS

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

	1 July 2022	Amounts Received	Amounts Paid	30 June 2023
	\$	\$	\$	\$
Cash in lieu Public open space - L9000 Valencia	200,277	0	0	200,277
	<u>200,277</u>	<u>0</u>	<u>0</u>	<u>200,277</u>





Auditor General

INDEPENDENT AUDITOR'S REPORT 2023 Shire of Dandaragan

To the Council of the Shire of Dandaragan

Opinion

I have audited the financial report of the Shire of Dandaragan (Shire) which comprises:

- the Statement of Financial Position as at 30 June 2023, and the Statement of Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows and Statement of Financial Activity for the year then ended
- Notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion, the financial report is:

- based on proper accounts and records
- presents fairly, in all material respects, the results of the operations of the Shire for the year ended 30 June 2023 and its financial position at the end of that period
- in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Basis for opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial report section below.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Other information

The Chief Executive Officer (CEO) is responsible for the preparation and the Council for overseeing the other information. The other information is the information in the entity's annual report for the year ended 30 June 2023, but not the financial report and my auditor's report.

My opinion on the financial report does not cover the other information and accordingly, I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report, or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I did not receive the other information prior to the date of this auditor's report. When I do receive it, I will read it and if I conclude that there is a material misstatement in this information, I am required to communicate the matter to the CEO and Council and request them to correct the misstated information. If the misstated information is not corrected, I may need to retract this auditor's report and re-issue an amended report.

Responsibilities of the Chief Executive Officer and Council for the financial report

The Chief Executive Officer (CEO) of the Shire is responsible for:

- keeping proper accounts and records
- preparation and fair presentation of the financial report in accordance with the requirements of the Act and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards
- managing internal control as required by the CEO to ensure the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the CEO is responsible for:

- assessing the Shire's ability to continue as a going concern
- disclosing, as applicable, matters related to going concern
- using the going concern basis of accounting unless the State Government has made decisions affecting the continued existence of the Shire.

The Council is responsible for overseeing the Shire's financial reporting process.

Auditor's responsibilities for the audit of the financial report

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial report. The objectives of my audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of my responsibilities for the audit of the financial report is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf.

My independence and quality management relating to the report on the financial report

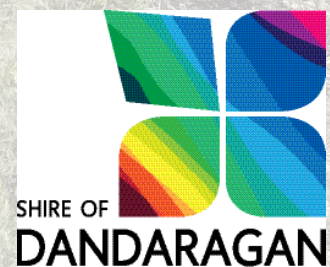
I have complied with the independence requirements of the *Auditor General Act 2006* and the relevant ethical requirements relating to assurance engagements. In accordance with ASQM 1 *Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements*, the Office of the Auditor General maintains a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Matters relating to the electronic publication of the audited financial report

This auditor's report relates to the financial report of the Shire of Dandaragan for the year ended 30 June 2023 included in the annual report on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the financial report. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to contact the Shire to confirm the information contained in the website version.



Jordan Langford-Smith
Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
15 December 2023



Jurien Bay Administration Centre
69 Bashford Street, Jurien Bay



9652 0800



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Dear Mr Bailey

ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023

The Office has completed the audit of the annual financial report for your Shire. In accordance with section 7.12AD (2) of the *Local Government Act 1995*, we enclose the Auditor General's auditor's report, together with the audited annual financial report.

We have also forwarded the reports to the President and the Minister for Local Government, as required by the Act. You are required to publish the annual report, including the auditor's report and the audited financial report, on your Shire's official website within 14 days after the annual report has been accepted by your Council.

Management control issues

While the result of the audit was generally satisfactory, I would like to draw your attention to the attached listing of matters that were identified during the audit. These matters have been discussed with management and their comments have been included in the attachment.

Please note that the purpose of our audit was to express an opinion on the financial report. The audit included consideration of internal control relevant to the preparation of the financial report in order to design audit procedures that were appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of internal control.

An audit is not designed to identify all internal control deficiencies that may require management attention. The matters being reported are limited to those deficiencies that have been identified during the audit that are of sufficient importance to warrant being reported. It is possible that other irregularities and deficiencies may have occurred and not been identified as a result of our audit.

The date that entities provided their annual financial report to the Office has been recorded for purposes of reporting to Parliament. The date recorded for the receipt of your financial statements was 2 October 2023.

This letter has been provided for the purposes of the Shire and the Minister for Local Government and may not be suitable for other purposes.

I would like to take this opportunity to thank you, the management and the staff of the Shire for their cooperation with the audit team during our audit.

Feel free to contact me on 6557 7509 if you would like to discuss these matters further.

Yours faithfully

Ann Ang
Director
Financial Audit
15 December 2023

Attach



Monthly Statements

for the period ending 30 November 2023

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SHIRE OF DANDARAGAN
RATE SETTING STATEMENT BY NATURE OR TYPE
FOR THE PERIOD ENDED 30 NOVEMBER 2023

	Leg.	Note	2023/2024 Budget	2023/2024 Y-T-D Budget	2023/2024 Actual
OPERATING ACTIVITIES					
Adjusted net current assets at start of financial year - surplus/(deficit)	FMR34(2)(a)		492,461	1,760,622	1,760,622
Revenue from operating activities (excluding rates)					
Operating grants, subsidies and contributions			933,246	460,410	454,901
Fees and charges			2,628,096	1,842,705	1,851,454
Interest earnings			34,930	19,804	35,566
Other revenue			130,167	62,361	68,506
Profit on asset disposals			837,073	15,675	16,160
			4,563,512	2,400,956	2,426,587
Expenditure from operating activities					
Employee costs			(5,124,204)	(1,789,495)	(1,785,673)
Materials and contracts			(4,691,434)	(2,121,259)	(2,162,180)
Utility charges			(496,091)	(164,267)	(162,749)
Depreciation on non-current assets		6	(8,136,024)	(3,539,113)	(3,575,547)
Borrowing costs expense			(49,582)	(16,626)	(16,472)
Insurance expenses			(365,324)	(475,262)	(485,290)
Other expenses			(722,100)	(379,388)	(392,677)
Loss on asset disposals			(7,931)	(3,305)	0
			(19,592,690)	(8,488,714)	(8,580,587)
Non-cash amounts excluded from operating activities		3(a)(i)	7,306,882	3,526,742	3,628,671
Amount attributable to operating activities			(7,229,836)	(800,393)	(764,706)
INVESTING ACTIVITIES					
Non-operating grants, subsidies and contributions			9,216,200	2,304,050	1,751,380
Proceeds from disposal of assets		5(b)	1,633,860	50,000	79,091
Purchase land and buildings		5(a)	(2,370,456)	(971,648)	(138,035)
Purchase furniture and equipment		5(a)	(135,000)	(56,250)	(1,000)
Purchase plant and equipment		5(a)	(1,062,312)	(59,312)	(450,591)
Purchase infrastructure assets - roads		5(a)	(7,286,180)	(4,116,222)	(2,364,431)
Purchase infrastructure assets - parks & reserves		5(a)	(133,800)	(55,750)	2,098
Purchase infrastructure assets - other		5(a)	(816,740)	(244,475)	(11,983)
Amount attributable to investing activities			(954,428)	(3,149,608)	(1,133,471)
FINANCING ACTIVITIES					
Proceeds from new borrowings			432,000	0	0
Repayment of borrowings		7	(166,294)	(69,289)	(80,943)
Payment of self supporting loan to community group		7	0	0	0
Self-supporting loan principal income		7	20,938	8,724	12,212
Community group cash advance principal income		7	0	0	0
Payment of right of use lease		8	(31,312)	(13,046)	(15,273)
Transfers to cash backed reserves (restricted assets)		4	(904,818)	(904,818)	(12,914)
Transfers from cash backed reserves (restricted assets)		4	922,101	922,101	0
Amount attributable to financing activities			272,615	(56,328)	(96,918)
Budgeted deficiency before general rates			(7,911,648)	(4,006,329)	(1,995,095)
Estimated amount to be raised from general rates		2(a)	7,391,929	7,391,929	7,375,934
Adjusted net current assets at end of financial year - surplus/(deficit)	FMR34(2)(a)	3(a)(iii)	(519,719)	3,385,600	5,380,839
Budget adjustment - Provisions	FMR32(f)		519,719		
Budget Surplus / (Deficiency)			0		

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

**STATEMENT OF FINANCIAL POSITION
AS AT 30 NOVEMBER 2023**

Description	Notes	2023	2024
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	13	8,937,592	12,677,918
Trade receivables		2,362,199	2,011,319
Other financial assets at amortised cost		21,478	9,267
Other current assets		0	0
Inventories		54,945	35,317
TOTAL CURRENT ASSETS		11,376,215	14,733,821
NON-CURRENT ASSETS			
Other financial assets at amortised cost		138,034	138,034
Trade receivables		69,285	0
Land		2,674,000	2,674,000
Buildings and improvements		29,563,053	29,174,831
Furniture and equipment		1,114,808	1,056,197
Plant and equipment		2,776,249	2,888,770
Right of use assets		34,869	21,583
Infrastructure		291,595,796	291,268,858
TOTAL NON-CURRENT ASSETS		327,966,094	327,222,273
TOTAL ASSETS		339,342,309	341,956,094
CURRENT LIABILITIES			
Trade and other payables		(595,565)	(1,397,663)
Contract liabilities	12	(3,572,360)	(2,702,074)
Lease liabilities	8	(31,335)	(16,062)
Borrowings	7	(166,294)	(85,352)
Employee related provisions		(672,708)	(482,627)
TOTAL CURRENT LIABILITIES		(5,038,262)	(4,683,778)
NON-CURRENT LIABILITIES			
Lease liabilities	8	(4,000)	(4,000)
Borrowings	7	(2,074,727)	(2,074,727)
Employee related provisions		(142,761)	(142,761)
TOTAL NON-CURRENT LIABILITIES		(2,221,489)	(2,221,489)
TOTAL LIABILITIES		(7,259,751)	(6,905,267)
TOTAL NET ASSETS		332,082,557	335,050,826
EQUITY			
Retained earnings		(200,667,835)	(203,623,189)
Reserves - cash backed		(4,753,481)	(4,766,396)
Revaluation surplus		(126,661,240)	(126,661,240)
TOTAL EQUITY		332,082,557	335,050,826

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

SHIRE OF DANDARAGAN
STATEMENT OF COMPREHENSIVE INCOME BY NATURE OR TYPE
FOR THE PERIOD ENDED 30 NOVEMBER 2023

	Note	2023/2024 Budget	2023/2024 Y-T-D Budget	2023/2024 Actual
Revenue				
Rates	2(a)	7,391,929	7,391,929	7,375,934
Operating grants, subsidies and contributions		933,246	460,410	454,901
Fees and charges		2,628,096	1,842,705	1,851,454
Interest earnings		34,930	19,804	35,566
Other revenue		130,167	62,361	68,506
		11,118,368	9,777,210	9,786,361
Expenses				
Employee costs		(5,124,204)	(1,789,495)	(1,785,673)
Materials and contracts		(4,691,434)	(2,121,259)	(2,162,180)
Utility charges		(496,091)	(164,267)	(162,749)
Depreciation on non-current assets	6	(8,136,024)	(3,539,113)	(3,575,547)
Borrowing costs expense		(49,582)	(16,626)	(16,472)
Insurance expenses		(365,324)	(475,262)	(485,290)
Other expenses		(722,100)	(379,388)	(392,677)
		(19,584,759)	(8,485,410)	(8,580,587)
		(8,466,391)	1,291,801	1,205,774
Non-operating grants, subsidies and contributions		9,216,200	2,304,050	1,751,380
Profit on asset disposals	5 (b)	837,073	15,675	16,160
Loss on asset disposals	5 (b)	(7,931)	(3,305)	0
Net result		1,578,951	3,608,221	2,973,314
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		1,578,951	3,608,221	2,973,314

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

**SHIRE OF DANDARAGAN
STATEMENT OF CHANGES IN EQUITY
AS AT 30 NOVEMBER 2023**

Note	Retained	Reserves	Revaluation	Total
	Surplus	Cash Backed	Surplus	Equity
	\$	\$	\$	\$
Balance as at 30 June 2023	200,667,835	4,753,481	126,661,240	332,082,557
Comprehensive Income				
Net result	2,973,314	0	0	2,973,314
Changes on revaluation of non-current assets	0	0	0	0
Total comprehensive income	2,973,314	0	0	2,973,314
Transfers from/(to) reserves	(12,914)	12,914	0	0
Balance as at 30 November 2023	203,628,235	4,766,396	126,661,240	335,055,871

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

**SHIRE OF DANDARAGAN
NOTES TO AND FORMING THE MONTHLY FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 NOVEMBER 2023**

1 (a) KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES

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.

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.

Excludes 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.

PROFIT ON ASSET DISPOSAL

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

FEES AND CHARGES

Revenue (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.

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

Other revenue, which can not be classified under the above headings, includes dividends, discounts, and rebates. Reimbursements and recoveries should be separated by note to ensure the correct calculation of ratios.

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets includes loss on disposal of long term investments.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

Statutory fees, taxes, provision for bad debts, member's fees or State taxes. Donations and subsidies made to community groups.

**SHIRE OF DANDARAGAN
NOTES TO AND FORMING PART OF THE MONTHLY STATEMENTS
FOR THE PERIOD ENDED 30 NOVEMBER 2023**

1 (b) KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

In order to discharge its responsibilities to the community, Council has developed a set of operational and financial objectives. These objectives have been established both on an overall basis, reflected by the Shire's Community Vision, and for each of its broad activities/programs.

PROGRAM NAME	OBJECTIVE	ACTIVITIES
GOVERNANCE	To provide a decision making process for the efficient allocation of scarce resources	Includes the activities of members of Council and the administrative support available to the Council for the provision of governance of the district. Other costs relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific local government 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 and other aspects of public safety including emergency services.
HEALTH	To provide an operational framework for environmental and community health	Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal.
EDUCATION AND WELFARE	To provide services to disadvantaged persons, the elderly, children and youth.	Provision of youth, aged and disability services.
COMMUNITY AMENITIES	To provide services required by the community.	Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.
RECREATION AND CULTURE	To establish and effectively manage infrastructure and resource which will help the social well being of the community.	Maintenance of public halls, civic centres, beaches, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library and other cultural facilities.
TRANSPORT	To provide safe, effective and efficient transport services to the community	Construction and maintenance of roads, streets, footpaths, depots, cycle ways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc.
ECONOMIC SERVICES	To help promote the local government and its economic wellbeing	Tourism and area promotion Provision of rural services including weed control, vermin control and standpipes. Building control.
OTHER PROPERTY AND SERVICES	To monitor and control operating accounts	Private works operation, plant repair and costs.

NOTES TO AND FORMING PART OF THE MONTHLY STATEMENTS
FOR THE PERIOD ENDED 30 NOVEMBER 2023

2 RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2023/2024 Budgeted rate revenue	2023/2024 Budgeted interim rates	2023/2024 Budgeted back rates	2023/2024 Budgeted total revenue	2023/2024 Actual total revenue
	\$		\$	\$	\$	\$	\$	\$
General rate								
Gross rental valuations								
GRV - General	8.8874	1,923	32,487,886	3,032,424	0	0	3,032,424	3,039,760
Unimproved valuations								
UV - General	0.6688	357	453,664,880	3,312,625	0		3,312,625	3,312,319
Sub-Totals		2,280	486,152,766	6,345,048	0	0	6,345,048	6,352,079
Minimum								
Minimum payment								
\$								
Gross rental valuations								
General Minimum s.6.35(3)(a)	1,054	952	5,239,717	1,022,420	0	0	1,022,420	1,019,150
Dandaragan & Badgingarra	796	33	146,660	30,414	0	0	30,414	29,592
Unimproved valuations								
Mining	995	95	2,037,479	55,844	0	0	55,844	54,630
Other UV	765	394	29,385,400	199,703	0	0	199,703	199,703
Sub-Totals		1,474	36,809,256	1,308,381	0	0	1,308,381	1,303,075
		3,754	522,962,022	7,653,429	0	0	7,653,429	7,655,154
Discount							(270,000)	(286,226)
Total amount raised from general rates							7,383,429	7,368,928
Ex Gratia Rates							8,500	7,006
Total rates							7,391,929	7,375,934

**NOTES TO AND FORMING PART OF THE MONTHLY STATEMENTS
AS AT 30 NOVEMBER 2023**

3(a). RATE SETTING STATEMENT INFORMATION

	2023/2024 Budget	2023/2024 Actual
(i) Operating activities excluded from budgeted deficiency		
<p>The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with Financial Management Regulation 32.</p>		
Profit on asset disposals	(837,073)	(16,160)
Loss on asset disposals	7,931	0
Movement in employee provisions	0	0
Movement in deferred rates	0	69,285
Depreciation on assets	8,136,024	3,575,547
Non cash amounts excluded from operating activities	7,306,882	3,628,671
Surplus/(deficit) after imposition of general rates		
<p>The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement in accordance with Financial Management Regulation 32 to agree to the surplus/(deficit) after imposition of general rates.</p>		
(ii) Current Assets and liabilities excluded from budgeted deficiency		
Less: Cash - restricted reserves	(4,736,198)	(4,766,396)
Less: Other financial assets at amortised cost - self support loan	(21,774)	(9,267)
Add: Current liabilities not expected to be cleared at end of year		
- Current portion of borrowings	171,419	85,352
- Current portion of lease liabilities	4,001	16,062
Total adjustments to net current assets	(4,582,551)	(4,674,248)
(iii) Adjusted Net Current Asset / (Deficit) used in Rate Setting Statement		
Total current assets	5,071,778	14,733,821
Less: Total current liabilities	(1,014,878)	(4,683,778)
Net current assets	4,056,900	10,050,042
Less: Total adjustments to net current assets	(4,582,551)	(4,674,248)
Adjusted Net Current Asset / (Deficit) used in Rate Setting Statement	(525,651)	5,375,794

3(b). NET CURRENT ASSETS & FUNDING SURPLUS / (DEFICIT) (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

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. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the 's operational cycle. In the case of liabilities where the does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for sale where it is held as non-current based on the 's intentions to release for sale.

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the prior to the end of the financial year that are unpaid and arise when the Shire of Dandaragan 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.

CONTRACT ASSETS

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

PROVISIONS

Provisions are recognised when the has a 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.

INVENTORIES

General

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.

LEASE LIABILITIES

The present value of future lease payments not paid at the reporting date discounted using the incremental borrowing rate where the implicit interest rate in the lease is not readily determined

SUPERANNUATION

The Shire of Dandaragan contributes to a number of superannuation funds on behalf of employees.

All funds to which the Shire of Dandaragan contributes are defined contribution plans.

TRADE AND OTHER RECEIVABLES

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 uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

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 be controlled by the are recognised as a liability until such time as the satisfies its obligations under the agreement.

EMPLOYEE BENEFITS

Short-term employee benefits

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

**NOTES TO AND FORMING PART OF THE MONTHLY STATEMENTS
AS AT 30 NOVEMBER 2023**

3(c) SIGNIFICANT ACCOUNTING POLICIES - OTHER INFORMATION

GOODS AND SERVICES TAX (GST)

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.

CRITICAL ACCOUNTING ESTIMATES

The preparation of a budget 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.

ROUNDING OFF FIGURES

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

COMPARATIVE FIGURES

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

BUDGET COMPARATIVE FIGURES

Unless otherwise stated, the budget comparative figures shown in the budget relate to the original budget estimate for the relevant item of disclosure.

NOTES TO AND FORMING PART OF THE MONTHLY STATEMENTS
FOR THE PERIOD ENDED 30 NOVEMBER 2023

4 FINANCIALLY BACKED RESERVES

Financially Backed Reserves - Movement

	2023/2024 Actual Opening Balance	2023/2024 Actual Transfer to (to)	2023/2024 Actual Transfer (from)	2023/2024 Change In Use Adjustment	2023/2024 Actual Closing Balance
	\$	\$	\$		\$
Plant Reserve	361,255	981	0	0	362,237
Building Renewal Reserve	598,954	1,627	0	0	600,581
Rubbish Reserve	437,243	1,188	0	0	438,431
Community Centre Reserve	408,087	1,109	0	0	409,196
Television Services Reserve	53,130	144	0	0	53,274
Information Technology Reserve Reserve	57,397	156	0	0	57,552
Caravan Park Reserve	0	0	0	0	0
Land Development Reserve	71,131	193	0	0	71,324
Parking Requirements (Lot 1154 Sandpiper Street) Reserve	11,481	31	0	0	11,512
Parks and Recreation Grounds Development (Seagate) Reserve	151,054	410	0	0	151,465
Sport and Recreation Reserve	96,349	262	0	0	96,611
Landscaping Reserve	2,664	7	0	0	2,672
Aerodrome Reserve	178,400	485	0	0	178,884
Public Open Space Renewal Reserve	212,652	578	0	0	213,230
Infrastructure Renewal Reserve	703,302	1,911	0	0	705,213
Public Open Space Construction Reserve	9,447	26	0	0	9,472
Infrastructure Construction Reserve	146,681	399	0	0	147,080
Building Construction Reserve	26,872	73	0	0	26,945
Leave Reserve	181,467	493	0	0	181,960
Economic Development Initiatives Reserve	648,942	1,763	0	0	650,705
Turquoise Way Path Reserve	52,110	142	0	0	52,251
Cash in lieu of landscaping – Lot 1146 Sandpiper Street Reserve	2,511	7	0	0	2,518
WALGGC Roads Component Overpayment	73,711	200	0	0	73,911
Public Art/Percent for Art	0	0	0	0	0
Cervantes Community Infrastructure Development	268,640	730	0	0	269,370
	4,753,481	12,914	0	0	4,766,396

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE PERIOD ENDED 30 NOVEMBER 2023**

5 FIXED ASSETS

(a) Acquisition of Assets

Asset class	2023/2024 Budget Total	2023/2024 Actual Total
	\$	\$
<i>Property, Plant and Equipment</i>		
Buildings	2,370,456	138,035
Furniture and equipment	135,000	1,000
Plant and equipment	1,062,312	450,591
	<hr/> 3,567,768	<hr/> 589,626
<i>Infrastructure</i>		
Infrastructure - Roads	7,286,180	2,364,431
Infrastructure - Footpaths	0	(45)
Infrastructure - Parks and Reserves	133,800	(2,098)
Infrastructure - Other	816,740	12,029
	<hr/> 8,236,720	<hr/> 2,374,316
<i>Right of use assets</i>		
	<hr/> 0	<hr/> 0
	<hr/> 11,804,488	<hr/> 2,963,942

SIGNIFICANT ACCOUNTING POLICIES

RECOGNITION OF ASSETS

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with Financial Management Regulation 17A (5). These assets are expensed immediately.

**NOTES TO AND FORMING PART OF THE MONTHLY STATEMENTS
FOR THE PERIOD ENDED 30 NOVEMBER 2023**

5(b) DISPOSAL OF ASSETS

The following assets are budgeted to be disposed of during the year.

	2023 / 2024 Actual Net Book Value	2023 / 2024 Actual Sale Proceeds	2023 / 2024 Actual Profit	2023 / 2024 Actual Loss
	\$	\$	\$	\$
By Program				
Governance	56,300	70,000	13,700	0
Community amenities	6,631	9,091	2,460	0
	62,931	79,091	16,160	0
By Class				
Plant and equipment	62,931	79,091	16,160	0
	62,931	79,091	16,160	0

SIGNIFICANT ACCOUNTING POLICIES

GAINS AND LOSSES ON DISPOSAL
Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in profit or loss in the period which they arise.

NOTES TO AND FORMING PART OF THE MONTHLY STATEMENTS
FOR THE PERIOD ENDED 30 NOVEMBER 2023

6 ASSET DEPRECIATION

	2023/2024 Budget	2023/2024 Actual
	\$	\$
By Program		
Governance	189,876	81,587
Law, order, public safety	100,476	48,569
Health	21,216	9,253
Education and welfare	12,168	5,307
Community amenities	282,432	123,489
Recreation and culture	1,238,352	545,841
Transport	5,561,964	2,431,150
Economic services	61,968	27,016
Other property and services	667,572	303,335
	<u>8,136,024</u>	<u>3,575,547</u>
By Class		
Buildings	1,194,504	526,256
Furniture and equipment	143,772	59,611
Plant and equipment	594,732	275,140
Right of use asset	33,852	13,286
Infrastructure - Roads	4,928,988	2,150,853
Infrastructure - Footpaths	311,724	135,946
Infrastructure - Parks and Reserves	156,072	68,239
Infrastructure - Other	772,380	346,216
	<u>8,136,024</u>	<u>3,575,547</u>

SIGNIFICANT ACCOUNTING POLICIES

DEPRECIATION

The depreciable amount of all fixed assets including buildings but excluding freehold land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use.

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

Major depreciation periods used for each class of depreciable asset are:

Asset Class	Useful life
Buildings	25 - 50 years
Furniture and equipment	5 - 20 years
Plant and equipment	2 - 20 years
Infrastructure - Roads	
Formation – All roads	Perpetual life
Pavement – Thin Surfaced Flexible Ru	100 years
Pavement – Thin Surfaced Flexible Ur	100 years
Pavement – Unsealed Rural	50 years
Pavement – Unsealed Urban	50 years
Surface – Asphalt	100 years
Surface – Brick	60 years
Surface – Chip seal	60 years
Surface – Concrete	100 years
Surface – Slurry Seal	100 years
Infrastructure - Footpaths	
Black Asphalt	36 years
Brick Paving	36 years
Concrete Slabs	36 years
Gravel	12 years
In-situ Concrete	48 years
Red Asphalt	36 years
Sand	12 years
Timber	36 years
Other	48 years
Infrastructure - Drainage	60 years
Infrastructure - Other	5 - 80 years
Infrastructure - Parks and reserves	10 - 45 years

NOTES TO AND FORMING PART OF THE MONTHLY STATEMENTS
FOR THE PERIOD ENDED 30 NOVEMBER 2023

7 INFORMATION ON BORROWINGS

Borrowing repayments

Movement in borrowings and interest between the beginning and the end of the current financial year.

Purpose	Budget	2023/2024	2023/2024	2023/2024	2023/2024	Actual	2023/2024	2023/2024	2023/2024	2023/2024
	Principal 1 July 2023	Budget New loans	Budget Principal repayments	Budget Interest repayments	Principal outstanding 30 June 2024	Principal 1 July 2023	Actual New loans	Actual Principal repayments	Actual Interest repayments	Principal outstanding 30 Nov 2023
		\$	\$	\$	\$			\$	\$	\$
Education and welfare										
Loan 136	553,671	0	60,887	9,599	492,784	553,671	0	30,309	3,236	523,363
Recreation and culture										
Loan 137	1,411,603	0	60,796	35,066	1,350,807	1,411,603	0	30,208	11,621	1,381,395
Other property and services										
Loan 138	215,269	0	23,673	3,732	191,596	215,269	0	11,784	1,258	203,485
	2,180,544	0	145,357	48,397	2,035,187	2,180,544	0	72,301	16,115	2,108,243
Self Supporting Loans										
Recreation and culture										
Loan 133	22,489	0	7,312	513	15,176	22,489	0	3,634	48	18,855
Loan 134	12,788	0	3,594	157	9,194	12,788	0	0	(10)	12,788
Loan 135	25,202	0	10,032	147	15,170	25,202	0	5,008	23	20,194
Other property and services										
	60,478	0	20,938	817	39,540	60,478	0	8,641	62	51,837
	2,241,022	0	166,294	49,214	2,074,727	2,241,022	0	80,943	16,177	2,160,079

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.

The self supporting loan(s) repayment will be fully reimbursed.

The self supporting loan(s) repayment will be fully reimbursed.

NOTES TO AND FORMING PART OF THE MONTHLY STATEMENTS
FOR THE PERIOD ENDED 30 NOVEMBER 2023

8 LEASE LIABILITIES

Purpose	FA Number	Institution	Lease Interest Rate	Lease Term	2023/2024	2023/2024	2023/2024	2023/2024	Actual	2023/2024	2023/2024	2023/2024	2023/2024	
					Lease Principal 1 July	Budget New leases	Budget Principal repayments	Budget Interest repayments	Principal outstanding 30 June 2024	Principal 1 July 2023	Actual New leases	Actual Principal repayments	Actual Interest repayments	Principal outstanding 30 Nov 2023
Governance					\$	\$	\$	\$	\$	\$	\$	\$	\$	
Photocopier Lease	FA3190	Ricoh Finance	1.33%	5 yrs	15,584		14,401	381	1,183	15,584		7,263	168	8,321
Water filter lease	FA3235	Waterlogic Aust	0.51%	3 yrs	4,026		3,088	57	938	4,026		1,627	13	2,399
Recreation and culture														
Water filter lease	FA3233	Waterlogic Aust	0.51%	3 yrs	13,896		9,308	169	4,588	13,896		4,904	38	8,992
Transport														
Water filter lease	FA3234	Waterlogic Aust	0.51%	3 yrs	14,933		3,433	62	11,500	14,933		904	14	14,029
Economic services														
Photocopier Lease	FA3236	Ricoh Finance	1.33%	5 years	1,171		1,082	28	89	1,171		575	13	596
					49,610	0	31,312	697	18,298	49,610	0	15,273	245	34,337

**NOTES TO AND FORMING PART OF THE MONTHLY STATEMENTS
FOR THE PERIOD ENDED 30 NOVEMBER 2023**

9 PROGRAM INFORMATION

(a) Fees and Charges Revenue

	2023/2024 Budget	2023/2024 Y-T-D Budget	2023/2024 Actual
	\$		\$
Governance	525	219	0
General purpose funding	28,300	19,375	17,162
Law, order, public safety	380,639	371,656	386,571
Health	19,290	8,038	2,858
Education and welfare	52,000	21,667	16,429
Community amenities	1,178,818	1,067,168	1,064,427
Recreation and culture	648,232	260,399	282,110
Transport	37,000	7,083	14,619
Economic services	249,291	72,643	51,988
Other property and services	34,000	14,458	15,290
	<u>2,628,096</u>	<u>1,842,705</u>	<u>1,851,454</u>

(b) Expenses

	2023/2024 Budget	2023/2024 Y-T-D Budget	2023/2024 Actual
	\$		\$
Governance	(520,229)	(151,689)	(297,660)
General purpose funding	(315,893)	(130,589)	(91,986)
Law, order & public safety	(1,832,449)	(854,430)	(932,909)
Health	(392,792)	(165,456)	(150,306)
Education & welfare	(132,295)	(52,992)	(49,403)
Community amenities	(2,600,459)	(1,154,306)	(1,053,967)
Recreation and culture	(3,980,842)	(1,808,261)	(1,513,205)
Transport	(8,129,013)	(3,425,530)	(3,837,612)
Economic services	(915,764)	(373,932)	(379,065)
Other property and services	(772,952)	(371,530)	(276,315)
	<u>(19,592,690)</u>	<u>(8,488,714)</u>	<u>(8,582,427)</u>

**NOTES TO AND FORMING PART OF THE MONTHLY STATEMENTS
FOR THE PERIOD ENDED 30 NOVEMBER 2023**

10 TRUST FUNDS

Funds held at balance date over which the local government has no control and which are not included in the financial statements are as follows:

Trust Fund

Detail
Cash In Lieu POS - L9000 Valencia

	Balance	Movements		Balance as at 30 June 2023
	30-Jun-22	Inwards	Outwards	
	\$	\$		\$
	200,277			200,277
	200,277	0	0	200,277

NOTES TO AND FORMING PART OF THE MONTHLY STATEMENTS
 FOR THE PERIOD ENDED 30 NOVEMBER 2023

11 BUDGET AMENDMENTS

Description	Council Resolution	Schedule	Classification	Non-Cash Adjustment	Increase in cash available		Decrease in cash available		Amended Budget Running Balance
Budget Adoption									
Permanent Changes									

NOTES TO AND FORMING PART OF THE MONTHLY STATEMENTS
FOR THE PERIOD ENDED 31 JULY 2023

12 GRANTS & CONTRIBUTIONS

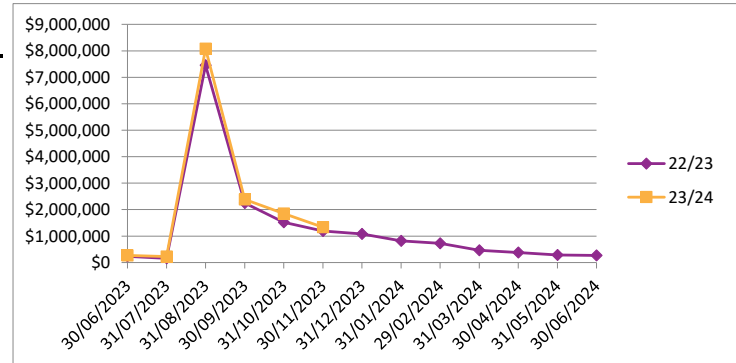
Program / Details	Grant Provider	In Advance payments	Budget 2023/24	Recoup Status				
				2023/24 Budget Amendments	Received	Revenue/ Expenditure	Liability	Not Received
				\$	\$	\$		
Operating								
Other General Purpose Income								
Grants Commission - General	WALGGS					20,862		
Grants Commission - roads	WALGGS					19,086		
Fire Prevention								
ESL Operating Grant	FESA		56,000		28,000	28,000		28000
ESL Operating Grant - BF Insurance	FESA		20,131		4,000	4,000		16131
Mitigation Activity Fund Grant	DEFES		46,940			3,035	43,905	
Mitigation Activity Fund - Instalment 2	DEFES		121,250					121250
Law, Order and Public Safety								
DLGSCI - BEN sign grant	DLGSCI		6,209				6,209	
Other Welfare								
Swimming Areas and Beaches								
Inundation - management plan	CHRMAP		25,000			25,000		
Design of Cervantes North Foreshore			84,293					84293
CHRMAP	CHRMAP		25,000				25,000	
Other Recreation and Sport								
Every Club Grant	GWC		7,322				7,322	
Every Club Grant - Year 2	GWC		7,322					7322
Karda Mountain Bike Trail			20,000			20,000		
Protection of the Environment								
Community Stewardship - State NRM			27,800					27800
Community Stewardship Grant			44,200				44,200	
Libraries								
Technology and Digital Inclusion Grant	State Library WA		4,538			4,538		
Streets Roads Bridges Depots Maint								
MRWA Direct Grant	MRWA		302,750		309,421	309,421		
Street Light Subsidy			3,400					3400
		-	802,155	-	341,421	433,942	126,636	288,196
Non-Operating								
Other Recreation and Sport								
Jurien Irrigation Project	Rural Water Council		66,900					66900
Lotterywest - Playground additions Cervantes Rec	Lotterywest		50,000					50000
Local Roads and Comm Inf - Round 3	LRCI		590,929				590,929	
Streets Roads Bridges Depots Maint								
Regional Road Group	Lotterywest		100000					100000
WSFN	RRG		550,546				550,546	
WSFN - ROS008 & A	WSFN		108,337				108,337	
WSFN - Jurien East Road ROS856	WSFN		329,056				329,056	
WSFN - Jurien East Road ROS856A	WSFN		400,400					400400
WABN - Cervantes	WABN		756,000					756000
DoT RBN Grant - Cervantes Path	DoT		10,000			10,000		
RRG Grant - Cataby Road - RRG001FS	RRG		72,500			72,500		
RRG Grant - Cataby Road - RRG001REC	RRG		75,333					75333
RRG Grant - Dandaragn Road - RRG002FS	RRG		326,667				130,667	196000
RRG Grant - Dandaragn Road - RRG002REC	RRG		68,000					68000
State Commodity Route Grant - Sandy Cape	SCR		420,000				168,000	252000
State Commodity Route Grant - Gillingarra Road	SCR		87,900				87,900	
Local Roads and Comm Inf - Stockyard Road	LRCI		275,000				110,000	165000
Local Roads and Comm Inf - Cantabilling Road	LRCI		125,763					125763
Local Roads and Comm Inf - Harris Road	LRCI		45,794					45794
Local Roads and Comm Inf - Agaton Road	LRCI		67,083					67083
Local Roads and Comm Inf - Bibby Road - RTR326A	LRCI		500,664					500664
Local Roads and Comm Inf - Bibby Road - RTR326B	LRCI		36,619					36619
RTR Grant - Munbinea Road - RTR004A	RTR		155,867					155867
RTR Grant - Munbinea Road - RTR004B	RTR		194,902					194902
RTR Grant - Bibby Road - RTR326A	RTR		184,967					184967
Remote Rural Upgrade Pilot - Agaton Road	RRUP		174,244			1,668,880		174244
Resilience Cyclone Serojia Fund			2,503,320					2503320
			500,000				500,000	
			8,776,791	-	-	1,751,380	2,575,435	6,118,856
			9,578,946	-	341,421	2,185,322	2,702,071	6,407,052.00

**NOTES TO AND FORMING PART OF THE MONTHLY STATEMENTS
FOR THE PERIOD ENDED 30 NOVEMBER 2023**

	Note	2022/23 \$	2023/24 \$
13 CASH, INVESTMENTS & RECEIVABLES			
Cash And Cash Equivalents			
Unrestricted		4,184,111	7,911,522
Restricted	4	4,753,481	4,766,396
		8,937,592	12,677,918
Receivables			
Rates outstanding		273,096	1,332,425
Sundry debtors		2,090,521	680,313
		498,715	2,012,738

Rates Outstanding

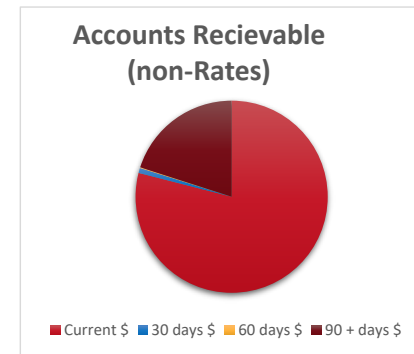
	YTD	30-Jun-23
Opening Arrears Previous Years	342,381	238,005
Levied this Year	8,954,565	8,557,004
Less Collections to date	- 7,964,521 -	- 8,452,629
Equals Current Outstanding	1,332,425	342,381
Net Rates Collectable	1,332,425	342,381
% Collected	86	97



Sundry Debtors

	Current \$	30 days \$	60 days \$	90 + days \$
Receivables General	538,822.58	5,704.40	(911.48)	136,697.25
Total Receivables General Outstanding				680,312.75

Amounts shown above include GST (where applicable)



NOTES TO AND FORMING PART OF THE MONTHLY STATEMENTS
FOR THE PERIOD ENDED 30 NOVEMBER 2023

14 VARIANCES

Reporting Program	Var \$	Var %	Var	Timing / Permanent	Explanation of Variance
Revenue from operating activities (excluding rates)					
Operating grants, subsidies and contributions	(5,510)	99%	▼		
Fees and charges	8,750	100%	▲		
Interest earnings	15,762	180%	▲	Permanent	New interest rate increase
Other revenue	6,144	110%	▲		
Profit on asset disposals	485	100%	▲		
Expenditure from operating activities					
Employee costs	3,822	100%	▲		
Materials and contracts	(40,921)	102%	▼		
Utility charges	1,518	99%	▲		
Depreciation on non-current assets	(36,434)	101%	▼		
Borrowing costs expense	154	99%	▲		
Insurance expenses	(10,028)	102%	▼		
Other expenses	(13,288)	104%	▼		
Loss on asset disposals	3,305	100%	▲		