



SHIRE OF
DOWERIN
TIN DOG TERRITORY

AGENDA

Annual Electors Meeting

To be held at the Dowerin Community Centre
East Street, Dowerin WA 6461
Tuesday 20 December 2022
Commencing 6.30pm



ABN: 35 939 977 194

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

 www.dowerin.wa.gov.au



NOTICE OF MEETING

Dear President and Councillors,

The Annual Electors Meeting of the Shire of Dowerin will be held on Tuesday 20 December 2022 at the Dowerin Community Centre, East Street, Dowerin commencing at 6.30pm.

The purpose of the meeting will be to adopt the 2021/22 Annual Report and any other general business.

Rebecca McCall
Chief Executive Officer
16 December 2022

DISCLAIMER

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

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

It should be noted that the Attachment hyperlinks may not be functional from this document when sourced from the Shire of Dowerin's website. Attachment copies follow on from the end of the Council Agenda and Minutes.

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| 6.1 | Questions of which prior notice has been given and from the floor as accepted by the President |
| 7. | Closure |

Shire of Dowerin
Annual Electors Meeting
6.30pm Tuesday 20 December 2022



1. Official Opening

The President welcomes those in attendance and declares the Meeting open at 6.30pm.

2. Record of Attendance / Apologies / Leave of Absence

Councillors:

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

Staff

| | |
|-----------------|--------------------------------|
| Ms R McCall | Chief Executive Officer |
| Mr A Wooldridge | Deputy Chief Executive Officer |
| Ms L Dreghorn | Executive & Governance Officer |

Members of the Public:

Apologies:

Approved Leave of Absence:

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

3.1 Annual Electors Meeting held on 29 March 2022

Attachment 3.1A

Voting Requirements



Simple Majority



Absolute Majority

Officer's Recommendation - 3.1

That, in accordance with Section 5.32 of the *Local Government Act 1995*, the Minutes of the Annual Electors Meeting held on 29 March 2022, as presented in Attachment 3.1A, be confirmed as a true and correct record of proceedings.

4. OFFICER'S REPORTS – CORPORATE AND COMMUNITY SERVICES

4.1 Receipt of the 2021/22 Annual Report

| | | |
|---|---|--|
| <h1>Corporate & Community Services</h1> | |  SHIRE OF DOWERIN TIN DOG TERRITORY |
| Date: | 6 December 2022 | |
| Location: | Not applicable | |
| Responsible Officer: | Aaron Wooldridge, Deputy Chief Executive Officer | |
| Author: | Linley Dreghorn, Executive & Governance Officer | |
| Legislation: | <i>Local Government Act 1995</i> | |
| SharePoint Reference: | Organisation/Governance/Council Meetings/2022 Annual Electors Meeting | |
| Disclosure of Interest: | Nil | |
| Attachments: | Attachment 4.1A - 2021/22 Annual Report | |

Purpose of Report

Executive Decision

Legislative Requirement

Summary

This Item presents the 2021/22 Annual Report to the Annual Electors Meeting.

Background

The annual financial statements for the year ended 30 June 2022 have been completed, as has the annual audit of those financial statements by Council's auditors, Macri Partners Chartered Accountants (Macri).

The Audit & Risk Committee adopted the 2021/22 Annual Report at its December 2022 meeting (CMRef 0699), with Council also adopting the 2021/22 Annual Report at its December 2022 Meeting.

The 2021/22 Annual Report is provided as an Attachment.

Comment

The 2021/22 Annual Report consists of the following parts:

1. 2021/22 Annual Financial Statements;
2. Independent Auditor's Report;
3. President's Report;
4. CEO's Report; and
5. Statutory Reports.

In addition, reports on the activities and events undertaken by the Shire for the financial year are included.

Consultation

Local Public Notice provided on 6 December 2022
 Council Meeting 20 December 2022
 Audit & Risk Committee Meeting 13 December 2022
 OAG & Macri Partners
 Senior Management Group

Policy Implications

Nil

Strategic Implications

Strategic Community Plan

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

Asset Management Plan

Nil

Long Term Financial Plan

Nil

Statutory Implications

Section 5.27 of the *Local Government Act 1995* states that a general meeting of electors is to be held once every financial year on a day selected by the local government but not more than 56 days after the adoption of the annual report.

Section 5.29 of the *Local Government Act 1995* states that the CEO is to convene an electors' meeting by giving 14 days local public notice.

Regulation 15 of the *Local Government (Administration) Regulations 1996* state that the matters to be discussed at an Annual Electors Meeting are, firstly, the contents of the annual report for the previous financial year and then any other general business.

Risk Implications

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

| | |
|--------------------------------------|--|
| Action (Treatment) | Document Governance Management Framework |
| Risk Rating (after treatment) | Adequate |

Financial Implications

Nil

Voting Requirements



Simple Majority



Absolute Majority

Officer's Recommendation - 4.1

That, pursuant to Section 5.27 of the *Local Government Act 1995* and Regulation 15 of the *Local Government (Administration) Regulations 1996*, the 2021/22 Annual Report, as presented in Attachment 4.1A, be received.

5. General Business

The President will address questions received on prior notice and accept questions from the floor.

At the time of the release of this Agenda no prior notice of questions had been received.

Any questions raised from the floor at the meeting will be addressed in the Minutes.

6. Closure



SHIRE OF
DOWERIN
TIN DOG TERRITORY

MINUTES

Annual Electors Meeting

Held at the Lesser Hall
Anderson Street, Dowerin WA 6461
Tuesday 29 March 2022

UNCONFIRMED

ABN: 35 939 977 194

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

 www.dowerin.wa.gov.au



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| 4.1 | Annual Electors Meeting held on 3 February 2021 |
| 5. | Officer's Reports - Corporate and Community Services |
| 5.1 | Receipt of the 2020/21 Annual Report |
| 6. | General Business |
| 6.1 | Questions of which prior notice has been given and from the floor as accepted by the President |
| 7. | Closure |

UNCONFIRMED

Shire of Dowerin
Annual Electors Meeting
Tuesday 29 March 2022



1. Official Opening

The President welcomed those in attendance and declared the meeting open at 6:00pm, and requested attendees to check in using the QR Code for the Lesser Hall or completing the hard copy Contact Register. The President also reminded attendees of the need to adhere to social distancing requirements.

2. Record of Attendance / Apologies / Leave of Absence

Councillors:

| | |
|----------------|------------------|
| Cr RI Trepp | President |
| Cr BA Ward | Deputy President |
| Cr DP Hudson | |
| Cr PA McMorran | |
| Cr WG Allsopp | |
| Cr JC Sewell | |

Staff

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

Members of the Public: Emma Richards, Russel Sutherland, Lyn Phillips, Ian Phillips, Diane Hudson, Suzy Crippen, Brent Walsh,

Apologies: Cr AJ Metcalf, Cr LG Hagboom,

Approved Leave of Absence: Nil

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

3.1 Annual Electors Meeting held on 3 February 2021

Attachment 3.1A

Voting Requirements

Simple Majority Absolute Majority

Officer's Recommendation/Resolution


Moved: Cr Hudson **Seconded:** Emma Richards

0580 That, in accordance with Section 5.32 of the *Local Government Act 1995*, the Minutes of the Annual Electors Meeting held on 3 February 2021, as presented in Attachment 3.1A, be confirmed as a true and correct record of proceedings.

CARRIED

4. OFFICER'S REPORTS - CORPORATE AND COMMUNITY SERVICES

4.1 Receipt of the 2020/21 Annual Report

| | | |
|---|---|--|
| <h1>Corporate & Community Services</h1> | |  SHIRE OF DOWERIN TIN DOG TERRITORY |
| Date: | 24 March 2022 | |
| Location: | Not applicable | |
| Responsible Officer: | Aaron Wooldridge, Manager Corporate & Community Services | |
| Author: | Linley Dreghorn, Executive & Governance Officer | |
| Legislation: | <i>Local Government Act 1995</i> | |
| SharePoint Reference: | Organisation/Governance/Council Meetings/2022 Annual Electors Meeting | |
| Disclosure of Interest: | Nil | |
| Attachments: | Attachment 4.1A - 2020/21 Annual Report | |

Purpose of Report

Executive Decision
 Legislative Requirement

Summary

This Item presents the 2020/21 Annual Report to the Annual Electors Meeting.

Background

The annual financial statements for the year ended 30 June 2021 have been completed, as has the annual audit of those financial statements by Council's auditors, Macri Partners Chartered Accountants (Macri).

The Audit & Risk Committee adopted the 2020/21 Annual Report at its March 2022 meeting (CMRef 0566), with Council also adopting the 2020/21 Annual Report at its March 2022 Meeting (CMRef 0572).

The 2020/21 Annual Report is provided as an Attachment.

Comment

The 2020/21 Annual Report consists of the following parts:

1. 2020/21 Annual Financial Statements;
2. Independent Auditor's Report;
3. President's Report;
4. CEO's Report; and
5. Statutory Reports.

In addition, reports on the activities and events undertaken by the Shire for the financial year are included.

Consultation

Local Public Notice provided on 17 March 2022
Council Meeting 15 March 2022
Audit & Risk Committee Meeting 8 March 2022
OAG & Macri
Senior Management Group

Policy Implications

Nil

Strategic Implications

Strategic Community Plan

Community Priority: Our Organisation

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

Outcome: 5.3

Reference: 5.3.2

Asset Management Plan

Nil

Long Term Financial Plan

Nil

Statutory Implications

Section 5.27 of the *Local Government Act 1995* states that a general meeting of electors is to be held once every financial year on a day selected by the local government but not more than 56 days after the adoption of the annual report.

Section 5.29 of the *Local Government Act 1995* states that the CEO is to convene an electors' meeting by giving 14 days local public notice.

Regulation 15 of the *Local Government (Administration) Regulations 1996* state that the matters to be discussed at an Annual Electors Meeting are, firstly, the contents of the annual report for the previous financial year and then any other general business.

Risk Implications

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

| | |
|--------------------------------------|----------|
| Risk Rating (after treatment) | Adequate |
|--------------------------------------|----------|

Financial Implications

Nil

Meeting Comment

The President noted that while Comprehensive Income was listed as \$500,000 for this year and may look small in comparison to the previous year's \$32 million, this figure is anomalous due to the asset revaluation that previous year. Amended as per Ordinary Council Meeting resolution CMRef 0584 held on 19 April 2022.

While the 2020/21 Annual Report indicated a negative trend in some ratios, the President explained this was due to the Shire relying heavily on grant funding, being unable to raise the necessary amount from rates. It was also noted the situation was not unique to Dowerin with many smaller local governments in the same situation. Advocacy is being undertaken across the sector to review the methodology in determining the ratios, and the value they provide to the public and organisation.

The President was also pleased to confirm that an Unqualified Audit was achieved from the end of year audit process, thanking and congratulating staff on their efforts to achieve such a result.

Voting Requirements



Simple Majority



Absolute Majority

Resolution

Moved: Cr Allsopp

Seconded: Suzy Crippen

0581 That, pursuant to Section 5.27 of the *Local Government Act 1995* and Regulation 15 of the *Local Government (Administration) Regulations 1996*, the President's Report, as included in Attachment 4.1A, be received.

CARRIED

Officer's Recommendation/Resolution

Moved: Cr Allsopp

Seconded: Brent Walsh

0582 That, pursuant to Section 5.27 of the *Local Government Act 1995* and Regulation 15 of the *Local Government (Administration) Regulations 1996*, the 2020/21 Annual Report, as presented in Attachment 4.1A, be received.

CARRIED

5. General Business

6.1 Previous Business

The President addressed business arising from the previous minutes. Some items still outstanding include:

Back up power supply for Field Days and DCC

Main Street – hand/parking rails and northern end LED lighting

Water Catchment – Field Days site

Community bus - E. Richards requests that Council reconsider this soon. Appreciates that due to current COVID conditions the utilisation of the bus is low, however safety concerns need to be addressed.

The CEO advised that the item was presented to Council and Council resolved not to proceed with the purchase. The Ceo also advised that funding bodies were contacted to ascertain the likelihood of attracting grant funding however the feedback suggests that due to Dowerin's population and the bus' current utilisation rate, the chance of a successful funding application would be very slim to nil. Therefore, the replacement would need to be 100% funded by the community.

6.2 Upgrade Dowerin – Kalannie Road

The question was asked as to how much of these road works is grant funded and how much was the Shires contributions. The MWA advised that the Shire's contribution is 6.5%.

The CEO confirmed this project to be a 4 year project and that we are currently in the first year which is valued at \$1.2 million. The second year is valued at \$1.1 million for 5km.

Mrs Phillips has reviewed the flora report and has been out and marked the rare flora with pink tape.

CEO asked Mrs Phillips if she has been happy with the community consultation process. Mrs Phillips confirmed she has been happy with the consultation.

6.3 Road Construction

New road constructions are already failing. The question was asked if this is due to poor construction or poor material and if cost is a factor. MWA advised that cement stabilisation assists with foundation however there is considerable cost involved with road construction and given the current global factors, material costs are increasing. Subsurface moisture and salinity also are a factor.

R. Sutherland used Toodyay Road to Perth as an example as this was reconstructed only 6 months old and is already showing signs of failures. Northam – Pinthara Road significant failures.

6.4 Shire Vehicle Servicing

The question was asked regarding Shire fleet pre-starts checks. Are these being done and when? CEO responded that we have a comprehensive maintenance schedule. Daily vehicle checks are being undertaken and regular servicing is being carried out by local services.

The CEO was then asked if the Shire is buying locally. CEO acknowledges the reference to a recent incident when due to time constraints tyres were purchased in Northam. It is Shire practice to support local where possible.

6.5 Field Days

It was raised if the Dowerin Field Days will proceed in 2022. The CEO advised that at this stage yes, obviously COVID-19 pending.

6.6 Housing

The issue was raised regarding the serious lack of housing availability in town. It is hard for businesses to put investment into building their businesses when there is no housing to accommodate staff let alone families. What is going to be done to address this?

It was suggested to build another Melrose Place unit block.

It was also raised regarding the lack of local builders available in town. Aged care housing is also an issue we need to address with our aging population.

6.7 Electric Charging Point in Dowerin

The President raised the suggestion to install an EV charging point at the SSA to encourage people to stay overnight in Dowerin. Cr McMorran asked if it would be possible to partner with RAC to establish this. CEO advised that this is on the works through

6.8 Community Engagement

Cr Hudson advised that by bringing the community together some previously old and run down buildings have been resurrected. Shire isn't the be all and end all to getting works around town done. Let's encourage the community to get together and put more effort into building our community.

6.9 Dowerin Triathlon

The Triathlon was held on the 26 March and was a great success with 37 competitors across 7 categories. The event was well run and positive feedback has been received.

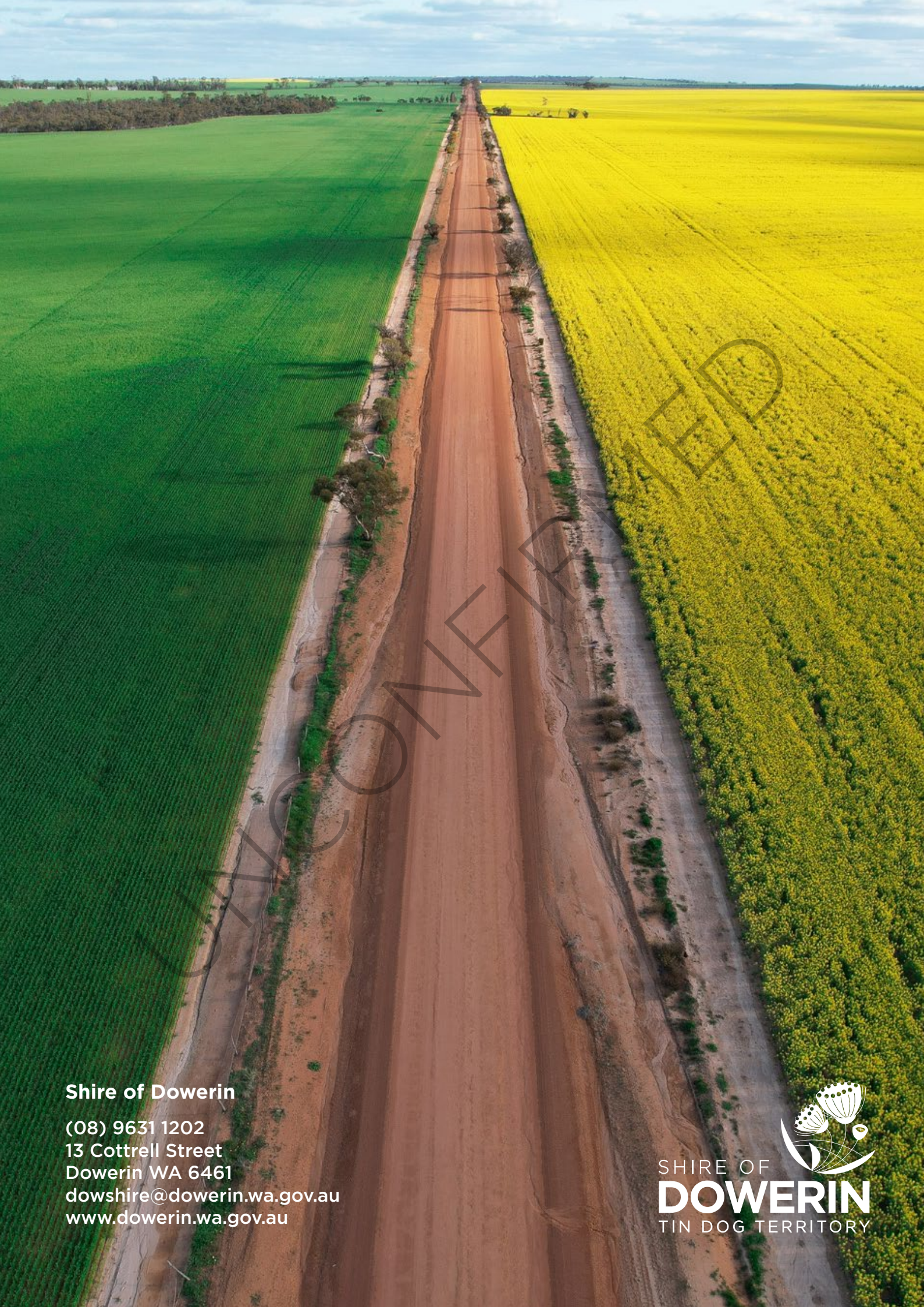
Congratulations to all participants on their achievements.

6. Closure

There being no further business the President thanked those in attendance and declared the meeting closed at 6.52pm.



Annual Report 2021/22



Shire of Dowerin

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



SHIRE OF
DOWERIN
TIN DOG TERRITORY

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Vision Statement

“A thriving and supportive rural community which offers lifestyle choices and opportunities for all”

OUR MISSION - COMMUNITY VISION AND VALUES

Identified during the public engagement process for the development of the Integrated Strategic Plan, the Dowerin community adopted the following Vision Statement:

“A thriving and supportive rural community which offers lifestyle choices and opportunities for all”

In delivering this Vision for the community the Shire of Dowerin recognises our commitment to the community by:



We will be open, fair and impartial in what we do



We will consult and engage with our community



We will encourage, welcome and value feedback



We will encourage and support the volunteers in our community



We will spend local as often as we can



We will treat people with respect



We will value our natural environment and treat it with importance

The Shire's priorities are described by five key result areas below:

| SHIRE PRIORITIES | | | | |
|---|---|--|--|--|
| Our Community We live in a diverse, healthy, safe and connected community | Our Economy We are an attractive location to invest, live, play, visit and work | Our Infrastructure We have functional infrastructure that meets the needs of the community | Our Natural Environment We manage our natural environment appropriately to ensure a sustainable future for our community | Our Organisation We are recognised as a transparent, well governed, and effectively managed Local Government |





PRESIDENT'S MESSAGE

“Building resilience within family, friends, businesses in our country community.”

COVID-19 PANDEMIC

With the last two years throwing our lives into disarray, the pandemic has lost virulence and become endemic. We in Dowerin have fared well as Western Australia has now a stronger protection against serious illness from COVID-19 due to very high vaccination levels, previous infection, access to antivirals, and enhanced medical and public understanding about how to manage COVID-19 transmission risks. We must, however, continue to remain vigilant.

2021 LOCAL GOVERNMENT ELECTIONS

October 2021 saw the local government elections conducted across the state. Dowerin had five positions vacant and at the close of nominations, six nominations had been received.

Consequently, Councillors Hudson, Ward and Hagboom were re-elected, with Nadine McMorran and Wayne Allsopp being newly elected.

In choosing not to re-nominate for Council, I would like to thank Len Holberton for his time and commitment to Council during his term and I would like to welcome the two new councillors, Councillor McMorran and Councillor Allsopp and look forward to

working cohesively together to hold Dowerin in good stead for the future.

Additionally, I would like to thank Councillor Hudson who whilst choosing not to re-nominate for the position of President this year, continues to contribute to the Shire and the community serving as a councillor and regularly providing advice! I would also like to congratulate Councillor Ward who was re-elected unopposed as Deputy President.

NEWROC MEMBERSHIP

Our partnership with NEWROC has borne fruit, with the collaborative efforts of the 'Dowerin This Together Town Team' and artist Paul Deej creating an impressive mural to transform the facade of the Tin Dog General Store where future community fundraising and social activities will be held, as well as the new Dowerin Field Days photomontage.

We look forward to continuing our partnership with NEWROC and the ventures that this will bring to our community. Watch this space!

ROADS/TOWN IMPROVEMENTS

This last year saw the completion of significant flood damage repairs to our road network from the storms of February 2020. A special shout out to Holberton Contracting for

their efforts. Stage 1 of the Dowerin Water Management project was also completed with an underground reticulation network and associated storage tank and chlorination facilities, allowing compliant use of reclaimed wastewater on the town's sporting surfaces.

THANK YOU & ACKNOWLEDGEMENTS

This year has also seen a restructuring of staff, reverting to a flatter management structure to be implemented July 2022. I would like to welcome all the new employees to Dowerin, with a particular welcome to our new Deputy CEO, Aaron Wooldridge.

As President of Council, I take this opportunity to thank my fellow Councillors for their support and dedication to Council and our community.

Our CEO, Rebecca McCall, has renewed for another 5 year term. On behalf of Council, I express sincere appreciation and gratitude for all her commitment and hard work for the Shire and community. Your dedication is recognised and valued.

CONCLUSION

As I write this, we live in an ever more challenging world, with ongoing war in Europe, rampant inflation with associated rising food and energy costs. In times of trouble, let us not forget that by working together we can overcome all obstacles.

Robert Trepp
Shire President





CEO'S MESSAGE

“Despite the ongoing challenges of the COVID-19 pandemic, the Shire has achieved some solid results.”

COMMUNITY ENGAGEMENT

Community engagement is a key part of our commitment to be a transparent and responsive organisation. By bringing the voices of communities and stakeholders into the topics that are important to them, we lead a culture which respects and welcomes community input.

The Shire adopted the Community Engagement Framework, this is centred on the International Association for Public Participation (IAP2) framework which promotes five context dependant levels of engagement:

Inform, Consult, Involve, Collaborate and Empower.

INTEGRATED PLANNING

The Integrated Strategic Planning Framework provides the basis for improving the practice of strategic decision-making.

The Integrated Strategic Plan is supported by informing strategies. Throughout 2021/22, considerable work was undertaken to strengthen our framework with the adoption of the Road Strategy and Public Health Plan. The comprehensive reviews of the Asset Management Plan and Long-Term Financial Plan to ensure the alignment of resources and priorities was also initiated.

GOVERNANCE AND COMPLIANCE

We have responded to the major local government reforms released for public consultation in November 2021. The reforms are based on the findings and recommendations of a number of reports and consultation undertaken in the past five years and represent the most significant package of reforms to local government in WA, since the *Local Government Act WA* introduced in 1995. The reform package is based on six major themes.

The Shire completed the review process for five of its local laws. The review process included community comment on prospective changes.

LOCAL ROAD & COMMUNITY INFRASTRUCTURE PROGRAM

LRCIP funded by the Australian Government, supports local councils to deliver priority local road and community infrastructure projects across Australia. Commencing in 2020/21, funding was provided in 3 phases. Throughout 2021/22 the following projects were successfully completed:

- Automated Irrigation System
- Shire Administration Re-Roofing
- Shire Administration Refurbishment
- Recreation Centre Refurbishment

On behalf of the community, I acknowledge Dowerin Events Managements financial contribution of \$70,000 towards the irrigation and recreation centre refurbishment.

REGIONAL COLLABORATION

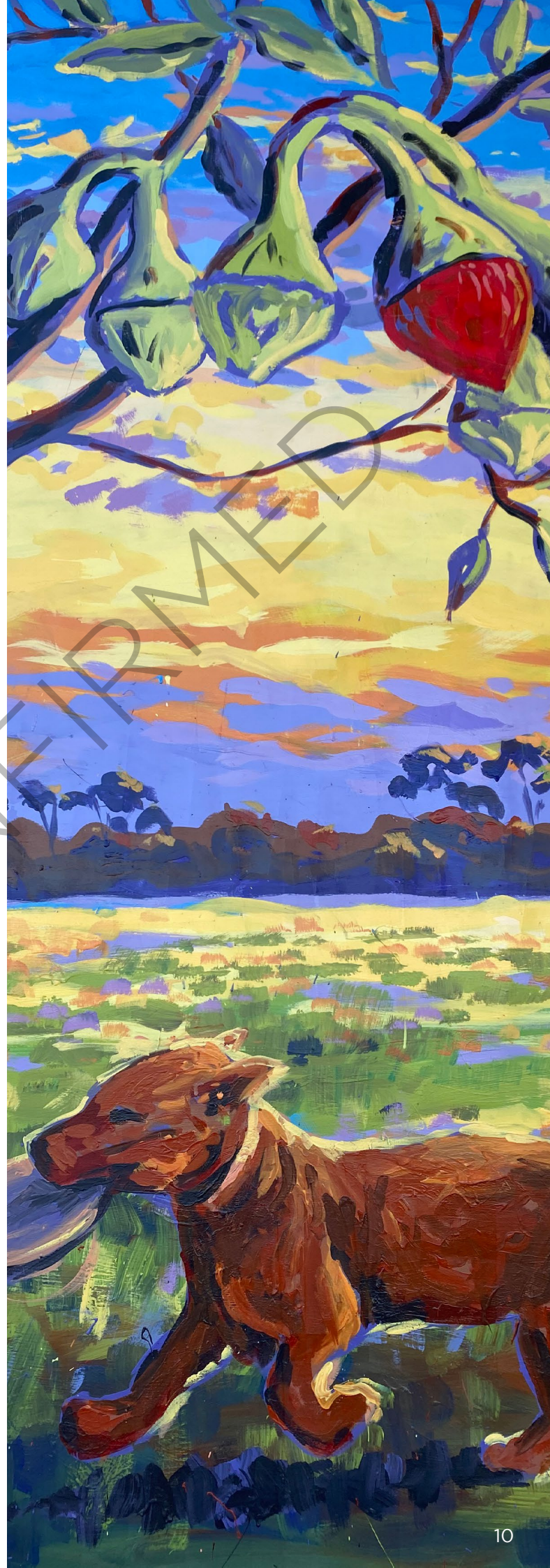
Increased collaboration amongst stakeholders, surrounding local governments and the North Eastern Wheatbelt Organisation of Councils (NEWROC), identified opportunities that improved local and regional service delivery. Services have included development and ranger services as well as town team building.

CLOSING ACKNOWLEDGEMENTS

I extend my appreciation and recognition of all Shire staff for their invaluable contribution. Without the support and dedication of a professional, passionate and community focused workforce we would not have been able to achieve all we have over the past year.

I would like to acknowledge the support of Elected Members and the community in helping to progress towards our Vision - 'A thriving and supportive rural community which offers lifestyle choices and opportunities for all'.

Rebecca McCall
Chief Executive Officer



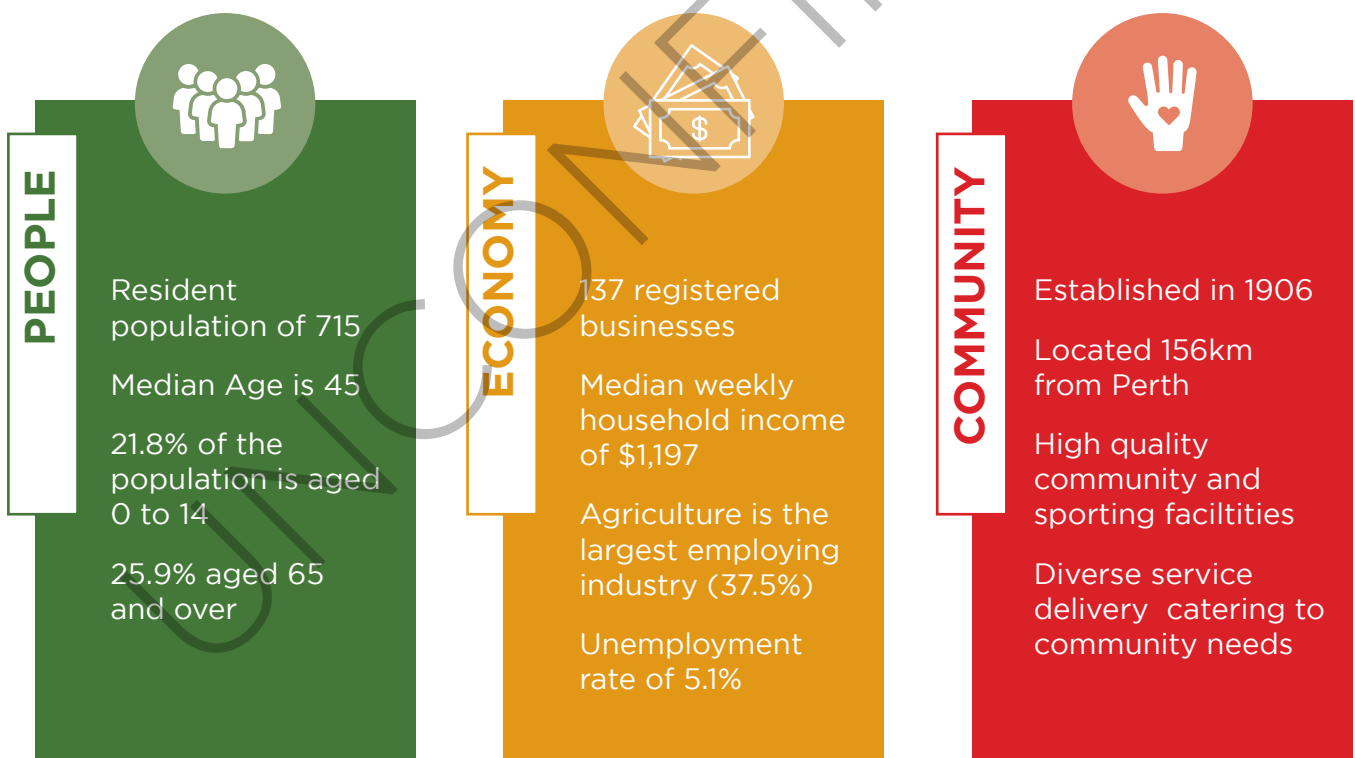
ABOUT DOWERIN

Green in winter, golden in summer, Dowerin is a small Wheatbelt community boasting a vast array of high quality community services and facilities for a town of its size. The annual GWN7 Dowerin Machinery Field Days has cemented Dowerin on the map, attracting over 24,000 people to the town to enjoy one of the largest Machinery Field Days in the Southern Hemisphere over 2 days every August.

Dowerin caters for the needs of its varying demographics with a range of activities, facilities and services. For our seniors this includes Dowerin Home Care (DHC), and a range of independent living units. For families and children, Dowerin is home to Regional Early Education and Development (REED), which has proven to be a vital service to families and local

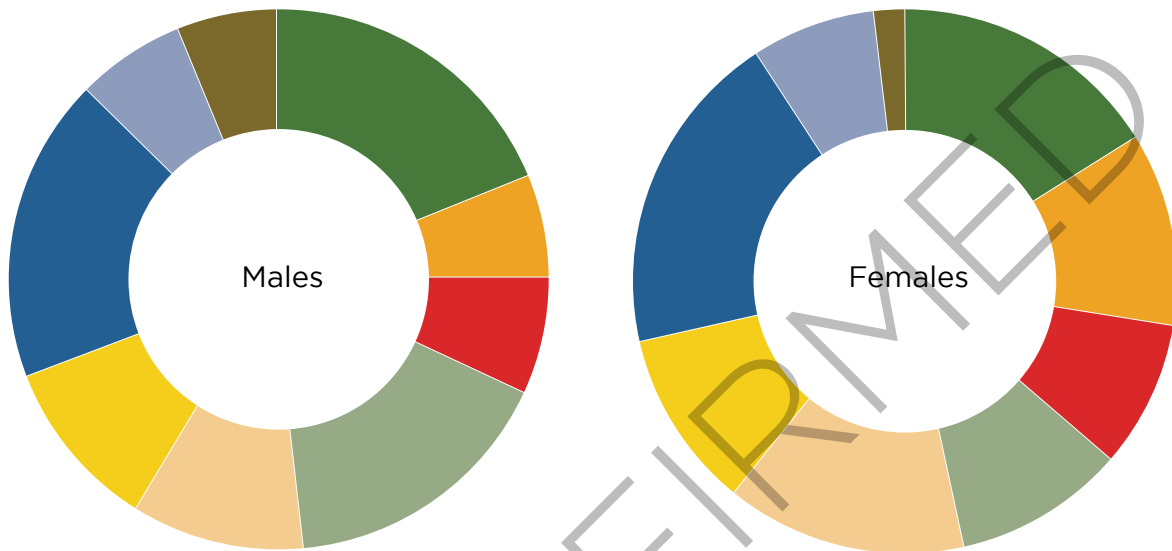
businesses, as well as the highly successful District High School. With the inclusion of the 24/7 gym, Memorial Swimming Pool and Dowerin Community Club, these combine to ensure that Dowerin is a family friendly place to live, play and work.

The district of Dowerin comprises of the town of Dowerin and a number of smaller localities covering a combined area of 1,867sq km. The district consists mostly of agricultural land used primarily for the production of sheep and grain. Other predominant industries in the region include cattle production, agricultural machinery & goods supply, heavy transport, Cooperative Bulk Handling (CBH), retail, accounting and farm advisory services.



Demographics

A significant proportion of the population of Dowerin is aged 0-14 years (154 persons). On the opposite end of the spectrum, Dowerin also has a significant portion of people aged 60 to 74 (164 persons). Young people are underrepresented in Dowerin with just 23 people aged 15-19 and 36 people aged 20-24.



0-9 years 10-19 years 20-29 years 30-39 years 40-49 years 50-59 years 60-69 years 70-79 years 80+ years



YOUR COUNCIL

We would like to thank retiring Councillor Len Holberton for his service and dedication to the community of Dowerin. His wealth of local knowledge will be sorely missed. Enjoy retirement Len.



Cr Rob Trepp
SHIRE PRESIDENT
Term ends 2023



Cr Bev Ward
DEPUTY PRESIDENT
Term ends 2025



Cr Wayne Allsopp
COUNCILLOR
Term ends 2025



Cr Lindsay Hagboom
COUNCILLOR
Term ends 2023



Cr Darrel Hudson
COUNCILLOR
Term ends 2025



Cr Nadine McMorran
COUNCILLOR
Term ends 2025



Cr Adam Metcalf
COUNCILLOR
Term ends 2023



Cr Jason Sewell
COUNCILLOR
Term ends 2023

COUNCILLOR TRAINING & CONTINUED PROFESSIONAL DEVELOPMENT

In accordance with Section 5.127 of the *Local Government Act 1995*, local governments are to report on the training undertaken by Councillors during the financial year. In addition to being provided on the [Shire's website](#) the information is to be included in the Annual Report for that financial year.

| Council Member Essentials | Cr Hudson | Cr Metcalf | Cr Hagboom | Cr Allsop | Cr Sewell | Cr Trepp | Cr Ward | Cr McMorran |
|---|---|------------|------------|-----------|-----------|----------|---------|-------------|
| Elected to Council: | 2021 | 2019 | 2021 | 2021 | 2019 | 2019 | 2021 | 2021 |
| Cost: | Online Subscription \$4,000 per annum for unlimited users | | | | | | | |
| Understanding Local Government Provider: WALGA via e-learning | ✓ | ✓ | X | ✓ | ✓ | ✓ | ✓ | ✓ |
| Serving on Council Provider: WALGA via e-learning | ✓ | N/A | X | ✓ | ✓ | ✓ | ✓ | ✓ |
| Meeting Procedures Provider: WALGA via e-learning | ✓ | ✓ | X | ✓ | ✓ | ✓ | ✓ | ✓ |
| Conflicts of Interest Provider: WALGA via e-learning | ✓ | ✓ | X | ✓ | ✓ | ✓ | ✓ | ✓ |
| Understanding Financial Reports & Budgets. WALGA via e-learning | ✓ | N/A | X | ✓ | ✓ | ✓ | ✓ | ✓ |

Legend:

N/A - Not applicable

In accordance with Section 5.126(1) of the *Local Government Act 1995* and Regulation 10 of the *Local Government (Administration) Regulations 1996*, newly elected or re-elected Councillors must complete the above five courses within twelve months of their election. Councillors who have completed any of the above courses within the period of five years ending immediately before the day on which they were elected/re-elected are exempt from the training course and need only to complete the online assessment.

Other professional development undertaken by Councillors during the 2021/22 financial year is detailed below:

| Other Professional Development | Cr Hudson | Cr Metcalf | Cr Hagboom | Cr Allsop | Cr Sewell | Cr Trepp | Cr Ward | Cr McMorran |
|--|-----------|------------|------------|-----------|-----------|----------|---------|-------------|
| WALGA Annual Conference Cost: \$1295 each When: October 22 | ✓ | N/A | N/A | N/A | N/A | ✓ | ✓ | N/A |
| Councillor Induction (in-house) | N/A | N/A | N/A | ✓ | N/A | N/A | N/A | ✓ |
| CEO Performance Appraisals Cost: \$400 each When: 26 July 21 | ✓ | N/A | N/A | N/A | N/A | N/A | ✓ | N/A |

Legend:

N/A - Not applicable

ATTENDANCE AT COUNCIL MEETINGS

| ATTENDANCE AT ORDINARY MEETINGS OF COUNCIL 2021/22 | | | | | | | | | | | | |
|--|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| COUNCILLOR | JUL | AUG | SEP | OCT | NOV | DEC | JAN | FEB | MAR | APR | MAY | JUN |
| Cr DP Hudson | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| Cr AJ Metcalf | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | A | ✓ | ✓ | ✓ |
| Cr LG Hagboom | ✓ | A | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | A | ✓ | ✓ |
| Cr LH Holberton | ✓ | A | ✓ | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| Cr JC Sewell | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | A | ✓ | ✓ | ✓ |
| Cr RI Trepp | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| Cr BA Ward | A | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| Cr WG Allsopp | N/A | N/A | N/A | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| Cr NP McMorran | N/A | N/A | N/A | ✓ | ✓ | ✓ | LoA | ✓ | ✓ | ✓ | ✓ | ✓ |

Legend:

A - Apology submitted

N/A - Not applicable, not a Councillor at that time or not a Committee Member

LoA - Leave of Absence granted by Council

ATTENDANCE AT COMMITTEE MEETINGS

| COUNCILLOR | Audit & Risk | | Local Emergency Management | | Bush Fire Advisory Committee | | Australia Day Honours | | Road Verge Advisory Committee | |
|-----------------|--------------|-------------------|----------------------------|-------------------|------------------------------|-------------------|-----------------------|-------------------|-------------------------------|-------------------|
| | Meeting Held | Meetings Attended | Meeting Held | Meetings Attended | Meeting Held | Meetings Attended | Meeting Held | Meetings Attended | Meeting Held | Meetings Attended |
| Cr DP Hudson | 1 | 1 | 1 | 1 | N/A | N/A | N/A | N/A | 1 | 1 |
| Cr RI Trepp | 2 | 2 | 1 | 1 | N/A | N/A | N/A | N/A | N/A | N/A |
| Cr BA Ward | 3 | 3 | N/A | N/A | N/A | N/A | 1 | 1 | N/A | N/A |
| Cr NP McMorrان | 2 | 1 | N/A | N/A | N/A | N/A | 1 | 1 | N/A | N/A |
| Cr AJ Metcalf | N/A | N/A | N/A | N/A | 1 | 1 | N/A | N/A | N/A | N/A |
| Cr WG Allsopp | N/A | N/A | N/A | N/A | N/A | N/A | 1 | 1 | N/A | N/A |
| Cr LG Hagboom | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 1 | 1 |
| Cr LH Holberton | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 1 | 1 |
| Cr JC Sewell | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |

Legend:

N/A - Not applicable, not a Councillor at that time or not a Committee Member




YEAR IN REVIEW

In 2021/2022, for every \$100 the Shire of Dowerin spent:



Works & Assets


During 2021/2022 the Shire:



Replaced/refurbished from the Plant Replacement Program
\$75,871



Road construction and maintenance
\$6,914,227



Completed townsite footpath and road maintenance
\$38,173



Completed **8.17km** reseal of roads



Maintenance Buildings & Infrastructure
\$194,303



Maintenance/minor improvements to Parks & Gardens
\$202,895

Development Services


During 2021/2022 the Shire:



Issued **6 building Approvals**



Completed **3 Subdivisions/ Amalgamations**



Completed **0 Demolition Permit**



Reached Registration of **214 Dogs**



Issued **4 Planning Approvals**



Reached Registration of **53 Cats**

Media & Communication Services

During 2021/2022 the Shire:



Published **650 posts** on the **Shire's Facebook** Page



Publication of **25 Council Connect / CEO Connect** Newsletter in the Despatch



Published **38 posts** on the Dowerin Short Stay Accommodation **Facebook** Page

Shire of Dowerin Facebook

Page likes have grown from 938 to 1000 during FY 21/22, an increase of 6.6%

Dowerin Short Stay Accommodation

Facebook page likes have grown from 470 to 530 during FY 21/22

Instagram follows have grown from 279 to 344 during FY 21/22

Community Services

During 2021/2022 the Shire:



Received **2,977 Visitors** to the Short Stay



Reached **77 gym Memberships**



Delivered **286 Meals on Wheels**



Submitted **7 grant Applications**



Organised and held **7 Community events**



Delivered **13 Home Care Packages**



INTEGRATED PLANNING & REPORTING

Integrated Strategic Plan

The Integrated Strategic Plan (ISP) reinforces the commitment to the people who live, work and visit our Shire and to regional co-operation and prosperity. The ISP integrates the Strategic Community Plan and Corporate Business Plan elements of the WA Local Government Integrated Planning and Reporting Framework and is supported by informing and issue specific plans and strategies.

Our Community

Aspiration: We live in a diverse, healthy, and connected community

Our Economy

Aspiration: We are an attractive location to invest, live, play, visit and work

Our Infrastructure

Aspiration: We have functional assets and infrastructure that supports the community

Our Natural Environment

Aspiration: We manage our natural environment appropriately to ensure a sustainable future for our community

Our Organisation

Aspiration: We are recognised as a transparent, well governed, and effectively managed local government

Strategies are outlined in the Integrated Strategic Plan. Actions to achieve the outlined Strategies are identified within this plan. The following tables report on the key directions of the Integrated Strategic Plan.

Status Legend

Not Commenced ●

In Progress ●

Completed ●

Our Community

"We live in a diverse, healthy, and connected community"

| No | Community Priority | No | Actions | 21 22 | Status | Annual Update |
|-----|---|-------|---|----------|--------|--|
| 1.1 | Provide access to programs and services that connect residents and meet the needs of our community | 1.1.1 | Continue to advocate, support and value service delivery to our community | ✓ | ● | No change to current levels of service delivery. |
| | | 1.1.2 | Source funding and co-ordinate delivery on initiatives that support arts, culture, and learning | ✓ | ● | Lotterywest grant application received for 2021/22 community event program; Implementation of Tin Dog Hub project and event program completed. |
| | | 1.1.3 | Actively work with our community to strengthen relations to enhance safety, wellbeing, and a sense of belonging | ✓ | ● | Community stakeholder relations continue. |
| 1.2 | Support and maintain facilities that connect people, and promote an active and healthy community | 1.2.1 | Review and action the Shire Disability Access and Inclusion Plan (DAIP) | ✓ | ● | Reported footpath trip hazards repaired; Installation of pedestrian ramps in Stewart Street. |
| | | 1.2.2 | Establish service levels in line with community expectations, budget, and workforce capacity | ✓ | ● | Preliminary works progressing. |
| 1.3 | Encourage and support volunteers and community groups to strengthen an active volunteer base | 1.3.1 | Partner with community groups to develop and implement viable volunteer models | ✓ | ● | Working group established to lead review of community structure in consultation with community groups. |
| | | 1.3.2 | Advocate and support volunteer networks to expand the volunteer base across the region with a focus on continuous improvement | ✓ | ● | Advocacy and support ongoing. |
| | | 1.3.3 | Continue to share and provide resources to community groups to encourage the capability and capacity of volunteers | ✓ | ● | Support and assistance provided upon request. |
| 1.4 | Boost and continue to support the youth of Dowerin through projects, workshops, funding opportunities and promotion of youth leadership | 1.4.1 | Implement actions from the Youth Plan | ✓ | ● | Planning underway to implement action 3.1.1 |
| | | 1.4.2 | Maintain a strong supportive relationship with the Dowerin District High School to encourage youth development | ✓ | ● | Supportive relationship in place. |

Status Legend

Not Commenced ●

In Progress ●

Completed ●

Our Economy

"We are an attractive location to invest, live, play, visit and work"

| No | Community Priority | No | Actions | 21 22 | Status | Annual Update |
|-----|---|-------|--|----------|--------|--|
| 1.1 | Attract investment, create jobs, and support small business growth | 2.1.1 | Proactively support the Dowerin Business Association and in partnership deliver identified initiatives | ✓ | ● | Continue as silent Administration of DBA and supported the delivery of identified Town Team project. |
| | | 2.1.2 | Identify opportunities and strategies for attracting new businesses and expanding existing businesses | ✓ | ● | Investment opportunities advertised on Shire website. |
| | | 2.1.3 | Identify and implement initiatives to attract and retain population | ✓ | ● | Campaigns to date broadly promotes Dowerin, no population attraction specific promotions have occurred to date. |
| | | 2.1.4 | Implement a Marketing Plan that promotes the lifestyle and opportunities within Dowerin | ✓ | ● | Shire website promotes Dowerin's lifestyle opportunities; No lifestyle specific promotions have occurred to date. |
| 1.2 | Encourage, promote, and deliver activities and events that promote our region | 2.2.1 | Promote and develop tourism and maintain local attractions | ✓ | ● | Refurbishment of Tin Dog Walk & Bird Hide progressing; Worked with CRC to develop Dowerin brand for merchandise and future marketing campaigns; Completed planning of Visitor Servicing refurbishment. |
| | | 2.2.2 | Investigate and implement opportunities to further develop Dowerin Short Stay Accommodation | ✓ | ● | Implementation of SSA marketing plan completed. |
| | | 2.2.3 | Partner with NEWTravel and Pioneer's Pathway to promote the region as a great place to visit | ✓ | ● | Continued liaison & product development with Wheatbelt Way and Pioneers' Pathway to promote region. |

Status Legend

Not Commenced ●

In Progress ●

Completed ●

Our Infrastructure

"We have functional assets and infrastructure that supports the community"

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

Status Legend

Not Commenced ●

In Progress ●

Completed ●

Our Natural Environment:

"We manage our natural environment appropriately to ensure a sustainable future for our community"

| No | Community Priority | No | Actions | 21 22 | Status | Annual Update |
|-----|---|-------|---|----------|--------|------------------------------------|
| 4.1 | Deliver a sustainable and progressive approach to natural resource and waste management | 4.1.1 | Develop and implement a Waste Management Strategy | ✓ | ● | Due diligence progressing |
| | | 4.1.2 | Develop and implement a Shire Water Management Plan | ✓ | ● | Scheduled to complete by June 2023 |
| | | 4.1.3 | Prepare management plans for Shire reserves | | ● | Not due to commence until 22/23 |
| | | 4.1.4 | Develop and implement a Sewage Management Plan | | ● | Not due to commence until 22/23 |

UNCOMPLETED

Status Legend

Not Commenced ●

In Progress ●

Completed ●

Our Organisation:
"We are recognised as a transparent, well governed, and effectively managed Local Government"

| No | Community Priority | No | Actions | 21 22 | Status | Annual Update |
|-----|--|-------|--|----------|--------|---|
| 5.1 | Engage proactively with our community and provide quality community service | 5.1.1 | Review and improve processes and systems to be more responsive to community needs and customer relations | ✓ | ● | Ongoing reviews in place and identified improvements actioned |
| | | 5.1.2 | Continue to uphold our Customer Service Charter | ✓ | ● | Charter upheld. |
| | | 5.1.3 | Undertake a community satisfaction survey every two years | | | Next survey due September 2022 |
| 5.2 | Operate ethically professionally and in a transparent manner to our community and stakeholders | 5.2.1 | Continue to review and develop policy and frameworks that reflects our values and decision-making outcomes | ✓ | ● | Ongoing |
| | | 5.2.2 | Improve communication to inform our community of decision-making criteria | ✓ | ● | Continue to implement Engagement Policy and Framework |
| 5.3 | Ensure planning, reporting, and resourcing is in accordance with compliance and statutory requirements | 5.3.1 | Continue to implement and monitor the Integrated Planning and Reporting milestones | ✓ | ● | Monitoring continues through quarterly reports |
| | | 5.3.2 | Continue to improve compliance with statutory and regulatory requirements | ✓ | ● | Ongoing |
| | | 5.3.3 | Continue to foster a respectful, strong and supportive organisational culture | ✓ | ● | Ongoing |

Status Legend

Not Commenced ●

In Progress ●

Completed ●

Our Organisation:

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

| | | | | | | |
|-----|---|-------|--|---|---|---------|
| 5.4 | Advocate and lobby effectively on behalf of our community | 5.4.1 | Maximise the ability to advocate with members of Great Eastern Country Zone, North Eastern Wheatbelt Regional Organisation of Councils (NEWROC), and the WA Local Government Association | ✓ | ● | Ongoing |
| | | 5.4.2 | Increase collaboration amongst stakeholders and surrounding local governments to identify opportunities that will improve local and regional service delivery | ✓ | ● | Ongoing |

UNCONFERMED

STATUTORY REPORTING

Access & Inclusion Plan

The Shire of Dowerin's Access and Inclusion Plan (AIP) 2018-2023 was formally endorsed by Council in July 2018. The AIP is a key strategic document which outlines the Shire's approach to working towards a more accessible and inclusive community.

The Shire is required by the *Disability Services Act 1993* to:

- Maintain an AIP; and
- Report on its AIP achievements within its Annual Report as well as to the Disability Services Commission.

Activities and actions undertaken during the 2021/22 year include:

- Refurbishment of the Shire Administration Building ablutions to include disability access;
- Emergency access lighting at Dowerin Recreation Centre was replaced; and
- Two pedestrian ramps were installed in Stewart Street (main street) to enable community members and visitors to safely walk from the road onto the pathway

Record Keeping Statement

The Shire of Dowerin is committed to the reliable and systematic management of its records, in accordance with legislative requirements and best practice standards. This report has been published in accordance with the *State Records Act 2000*.

Recordkeeping Plan

The Shire undertook a Recordkeeping Plan Review in early 2019 with the Review Report submitted to the State Records Office on 22 March 2019. The Review Report identified quite substantial changes to the Shire's Recordkeeping Plan. The State Records Office of WA have granted a 2-year timeframe, commencing 1 June 2019, in which to complete the necessary changes to the Recordkeeping Plan and supporting documentation. The submission date for the reviewed Recordkeeping Plan is 1 June 2021. The Shire of Dowerin was granted an extension to complete this plan by 20 April 2022.

With the turnover of staff and the implementation of other priorities, work on implementing the necessary changes to the Recordkeeping Plan and supporting documentation did not commence. Another extension in time until 30 September 2022 was granted by the State Records Office.

Information Management Systems

The Shire continues to use Sharepoint Online, along with other Microsoft Office 365 applications to improve business efficiencies. Aiming for continuous improvement to streamline efficiencies, further development of current systems and supporting applications is progressing.

Training and Awareness

Inductions are held for all new employees upon commencement. This includes their responsibilities and desktop training using Sharepoint. Online employee and contractor inductions are utilised at the Shire of Dowerin. This induction program is implemented in several local governments as a standard minimum requirement. This enables efficiencies with the onboarding of contractors.



Public Interest Disclosure

The *Public Interest Disclosure Act 2003* facilitates the disclosure of public interest information and provides protection for those making such disclosure and those who are the subject of the disclosures. The Act also provides a system for the matters disclosed to be investigated and for appropriate action to be taken.

No disclosures were made during 2021/22 and the Shire declares that all obligations under the *Public Interest Disclosure Act 2003* have been complied with.

Employees Remuneration

In accordance with Regulation 19B of the *Local Government (Administration) Regulations 1996*, the number of Shire employees entitled to an annual salary of \$130,000 or more are:

| Salary range | Number of employees |
|------------------------|---------------------|
| \$130,000 to \$139,999 | 0 |
| \$140,000 to \$149,999 | 0 |
| \$150,000 to \$159,999 | 0 |
| \$160,000 to \$169,999 | 0 |
| \$170,000 to \$179,999 | 1 |
| \$180,000 to \$189,999 | 0 |
| \$190,000 to \$199,999 | 0 |
| \$200,000 to \$209,999 | 0 |
| \$210,000 to \$219,999 | 0 |
| \$220,000 to \$229,999 | 1 |

Official Conduct - Complaints Register

Section 5.121 of the *Local Government Act 1995* requires a local government to maintain a register of complaints that result in an action under Section 5.110(6)(b) or (c). In accordance with Sections 5.53(2) and 5.121 of the *Local Government Act 1995*, the Annual Report is required to disclose the number of complaints of minor breaches received each year.

Zero complaints were received during 2021/22.

Freedom of Information Statement

The *Freedom of Information Act 1992* gives the public a right to apply for access to documents held by the Shire of Dowerin. The Shire aims to make information available whenever possible, outside the freedom of information process.

The Shire received zero valid freedom of information applications in 2021/22.

The Shire of Dowerin's Information Statement, adopted at Council's October 2021 meeting, is available on its website at www.dowerin.wa.gov.au.



COMMUNITY SERVICES & ECONOMIC DEVELOPMENT

Support for Community Events and Organisations

The Shire provided financial support towards several community events and organisations including:

| Community Group | Purpose | Value |
|------------------------------|---|----------------|
| Dowerin District High School | Provision of jumps for athletic carnival | \$795 |
| VacSwim | Access to swimming pool outside of normal hours for the purpose of swimming lessons | \$1400 |
| Companion Club | Hire of the Lesser Hall | \$40 |
| Dowerin District High School | In Term swimming lessons | \$440 |
| Curtin University | 5 x 1 night studio room accommodation at Dowerin SSA - Awards (Deferred due to illness) | \$625 |
| Wheatbelt Workcamp | Provide 5m ³ of yellow sand | \$240 |
| Wheatbelt Workcamp | Provide 5m ³ of 10mm aggregate | \$220 |
| Wheatbelt Workcamp | Provide 2m ³ of yellow sand | \$178 |
| Wheatbelt Workcamp | Provide 3m ³ of 10mm aggregate | \$132 |
| Walk for the Boys | 2 nights' accommodation for Miguel Hulme | \$250 |
| Walk for the Boys | 1 night accommodation for Mark Longman | \$125 |
| Walk for the Boys | 2 x 1 night accommodation for band members for event | \$125 |
| TOTAL | | \$4,570 |

Grants and Funding

The Shire was successful in obtaining a range of grant funds over 2021/22 including:

| Funding Body | Project | Amount | Total Project Value |
|----------------------|---|-----------|---------------------|
| DFES - STAND Program | Installation of NBN satellite-connection device at DCC to provide internet and phone access during an emergency | Unknown | Unknown |
| Lotterywest | Dowerin Festivals 2021/2022 | \$10,450 | \$42,100 |
| WALGA | Installation of 3 new sharp containers and signage | Unknown | Unknown |
| DITRD | Dowerin-Meckering & Hindmarsh Back Road Realignment | \$534,615 | \$801,922 |
| Dept of Health | Improved Payment Administration Transitional Support for Home Care Providers | \$65,000 | \$65,000 |



Patsy Metcalf, Citizen of the Year and Dale Metcalf, Senior Citizen of the Year

Community Services

Community Services continues to work with residents, community-based organisations and service providers to co-ordinate several community events and activities that provide social opportunities, the sharing of skills and knowledge, and the opportunity to participate as families in community events.

Citizen of the Year Award

Patsy Metcalf was awarded Citizen of the Year at the annual Australia Day celebrations, for her tireless and selfless contribution towards the Dowerin community.

Dale Metcalf was awarded Senior Citizen of the Year for his ongoing support and contribution to the Dowerin Community.

| Event | Date |
|--|------------------|
| Dowerin Community Christmas Festival | 17 December 2021 |
| Australia Day Celebrations | 26 January 2022 |
| Welcome to Dowerin | 6 February 2022 |
| Dowerin Triathlon | 26 March 2022 |
| Tin Dog Hub Launch / Faces of the Field Days | 2 April 2022 |
| Bring the Rain | 8 April 2022 |
| ANZAC Day | 25 April 2022 |

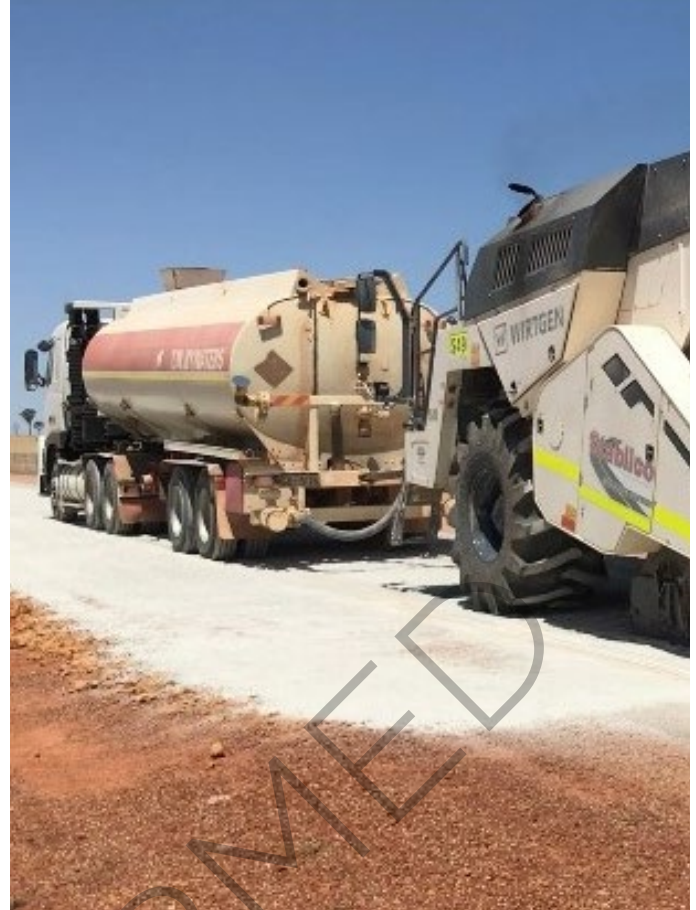


ANZAC Day 2022

Economic Development

The Shire of Dowerin continues to be involved in regional tourism and participates in regional marketing campaigns. Council is an active member of Pioneers' Pathway and Wheatbelt Way. Examples of campaigns include:

- Australia's Golden Outback Holiday Planner
- Caravan & Camping Trade Show
- Eastern Wheatbelt Holiday Planner
- Pioneers' Pathway Trail
- Western Australia Weekend Features
- Wheatbelt Way App & Instagram
- Wheatbelt Way Drive Trail
- Wheatbelt Way Storytowns Podcast
- Explore the Eastern Wheatbelt - A Visitors Guide



LRCIP Funding Projects

Local Road and Community Infrastructure Program (LRCIP), funded by the Australian Government, supported local councils to deliver priority local road and community infrastructure projects across Australia, supporting jobs and the resilience of local economies to help communities bounce back from the COVID-19 pandemic.

The Shire of Dowerin received two allocations and utilised the funding to improve functionality or upgrade identified facilities, enhance the aesthetics of the township and renew recognised assets.

Phase 1 \$383,746

- Administration Roof - renewed
- Amery Acres Waste Facility Fence - extended
- Archive Room - refurbished
- Dowerin Community Club - constructed an entrance statement
- Dowerin Oval Perimeter Fence - renewed
- Lessor Hall - installed air-conditioning
- Pioneer's Pathway - installed interpretative signage
- Short Stay Accommodation - installed RV friendly caravan bays
- Short Stay Accommodation - constructed an entrance statement

- Stewart Street - enhanced main street
- Stewart Street LED Lighting Upgrade Stage 1
- Tin Dog Walk & Bird Hide Stage 1 - refurbished

Phase 2 \$273,469

- Administration Office - refurbishment
- Recreation Centre - refurbishment (to be completed in 2022)
- Irrigation Project - installation (to be completed in 2022)

Community Resource Centre - Visitor Centre Refurbishment

The Shire of Dowerin, in collaboration with the Community Resource Centre, has worked to rejuvenate the Dowerin Visitor Centre Space. The remodel involved the installation of new cabinetry, brochure racking and a wall-mounted TV system to display tourism and promotional material. Wall graphics have been installed highlighting the Wheatbelt Way trail and Pioneers' Pathway, along with a map of the Dowerin townsite depicting local attractions and businesses. The improvements to the Visitors Centre will provide a better experience to people visiting Dowerin by creating a welcoming and engaging space.

EXCITING COMMUNITY ACTIVITIES

Tin Dog Hub Launch & Faces of the Field Days Pictorial

In April 2022, the 'Dowerin This Together Town Team' Movement revealed their Tin Dog Hub project, an impressive update to the front façade of the Tin Dog General Store. In the weeks prior to the launch, members of the 'Dowerin This Together Town Team' worked to paint the pillars and prepare the space for the addition of an incredible mural painted by Paul Deej Art. 'The Dowerin This Together Town Team' group designed the mural, aiming to reflect elements that make up Dowerin's unique DNA.

The Tin Dog Hub Launch also marked the unveiling of the Faces of the Field Days Pictorial, a collaboration project between the Shire of

Dowerin and Dowerin Events Management. The pictorial, located under the arbor at the trough on Stewart Street, displays images of past and present community volunteers that have contributed to making the Dowerin Field Days the monumental event it has become today.

The launch day was a success, activating the new Tin Dog Hub space and Main Street with live entertainment, children's activities, and a sausage sizzle. Community members were invited to watch artist Paul Deej at work and watch the mural come to life.



ASSET & WORKS

| Building Maintenance | |
|--|------------------|
| Community Amenities | \$8,533 |
| Economic Services | \$38,318 |
| Education & Welfare | \$25,870 |
| Halls | \$10,705 |
| Housing | \$73,428 |
| Other Property & Services | \$20,114 |
| Recreation Facilities | \$17,335 |
| Total Cost - Building Maintenance | \$194,303 |

| Road Construction & Maintenance | |
|--|--------------------|
| Road Maintenance | \$858,761 |
| Roads to Recovery - Dowerin-Koorda Intersection | \$50,081 |
| Roads to Recovery - Hindmarsh Road | \$156,774 |
| Roads to Recovery - Sanders Road | \$142,150 |
| Regional Roads Group - Dowerin-Meckering Road SLK 11.36 to 13.44 | \$91,851 |
| Regional Roads Group - Dowerin-Meckering Road SLK 13.82 to 16.13 | \$377,795 |
| Wheatbelt Secondary Freight Network - Dowerin-Kalannie Road Year 1 | \$1,077,503 |
| Disaster Recovery Funding Arrangements - Multiple Projects | \$4,159,312 |
| Total Cost - Road Construction & Maintenance | \$6,914,227 |

| Town Maintenance | |
|--------------------------------------|------------------|
| Community Amenities | \$19,306 |
| Economic Services | \$10,742 |
| Hockey Field & Town Oval | \$52,821 |
| Parks & Gardens | \$120,026 |
| Road & Footpath Maintenance | \$38,173 |
| Total Cost - Town Maintenance | \$241,068 |

| Plant Replacement | Purchase | Trade/Disposal |
|---------------------------------------|-----------------|-----------------------|
| Light Plant - Toyota Prado | \$62,383 | \$60,909 |
| Total Cost - Plant Replacement | \$62,383 | \$60,909 |

| Plant Replacement | Refurbished |
|--|--------------------|
| Light Fleet - Diesel Fuel Bowser (Stage 2) | \$2,710 |
| Light Plant - Mower Digga | \$6,770 |
| Light Plant - Fuel Tank Trailer | \$4,008 |
| Total Cost - Plant Replacement | \$13,488 |

| Capital Projects | |
|---|------------------|
| Administration Office Refurbishment | \$51,753 |
| Dowerin Waste Facility - New Cell Fencing | \$17,611 |
| Recreation Centre Refurbishment | \$72,123 |
| Town Oval Reticulation Project (remaining expenditure in 2023/24) | \$196,604 |
| Total Cost - Capital Projects | \$338,091 |



DOWERIN HOME CARE

The Commonwealth Home Support Programme (CHSP) services are provided through Dowerin Home Care (DHC), jointly funded by the Australian Government's Department of Health and client contributions.

Our Home Care Service provides an invaluable service that assists people to stay in their own home. The service is provided with funding from the Federal Department of Health, CHSP-Commonwealth Home Support Program (low level care) and HCP-Home Care Packages (low to high level care, levels 1-4).

The assistance which can be provided is assessed as required and may include:

- Personal care - showering/grooming/dressing,
- Domestic assistance - household cleaning/grocery shopping/laundry,
- Garden home maintenance,
- Medication support & administration,
- Social support for individuals,
- Group Gentle Gym,
- Respite,
- Transport to local businesses/medical appointments,
- Meals on wheels and meal preparation for approximately 45 clients and carers.

Under the HCP program clients can choose to use their funding for home modifications, equipment, contractor services and for Lite N Easy meals. These are not options under the CHSP program.

COVID-19 has meant staff have had to adapt their delivery methods for these services. Staff still social distance when interacting with clients as far as practicable for tasks such as the signing of documents and ensuring all parties have been vaccinated. All services have resumed as they were prior to the first COVID-19 lockdown but are modified to ensure everyone's safety.

We received numerous client referrals for Commonwealth Home Support Program services in this period as well as for Home Care Packages either from the My Aged Care Portal, RAS (Regional Assessment Service or from ACAT (Aged Care Assessment Team). These referrals and acceptances took the place of some clients who transitioned to full time care. The majority of HCP acceptances were from the client contacting us directly to see if we could assist them. There are still very few providers in regional areas providing a quality service, we are currently assisting people in Dowerin, Wyalkatchem, Koorda and surrounds on a daily and weekly basis.

Active seniors enjoy the Gentle Gym sessions offered on Mondays and Thursdays, These classes are open to both DHC clients and community members for a small contribution.

The Christmas Party this year was held at the Dowerin Hotel, a fantastic 3 course meal was put on by Sheree which was enjoyed by all. A number of the clients travelled from Koorda & Wyalkatchem to attend. It was a great afternoon, and all went home with a full belly.

The staff would like to thank all their clients and carers for their patience and support with the many changes that have occurred, the change in location again back to the Shire building, changes in staff and all the other changes associated with Covid. Thank you to Carolyn Metcalf for her assistance this year, it was a blessing to have and work with her.

If you have any questions regarding accessing assistance, please don't hesitate to call the Shire and leave your details if a staff member is not available. The navigation of the Aged Care System can look very daunting and complex however we are here to assist where we can.



Financial Reports 2021/22



SHIRE OF DOWERIN
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

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The Shire of Dowerin conducts the operations of a local government with the following community vision:

Dowerin will be a thriving and growing rural community which offers lifestyle choice for all generations, is progressive in environmental management and is a preferred location for business development.

Principal place of business:
13 Cottrell Street
DOWERIN WA 6461

**SHIRE OF DOWERIN
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

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

STATEMENT BY CHIEF EXECUTIVE OFFICER

The attached financial report of the Shire of Dowerin for the financial year ended 30 June 2022 is based on proper accounts and records to present fairly the financial position of the Shire of Dowerin at 30 June 2022 and the results of the operations for the financial year then ended in accordance with the Local Government Act 1995 and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Signed on the 5th day of December 2022



Chief Executive Officer

Rebecca McCall

UNCONFINED

SHIRE OF DOWERIN
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2022

| | NOTE | 2022 Actual | 2022 Budget | 2021 Actual |
|---|------------|------------------|------------------|----------------|
| | | \$ | \$ | \$ |
| Revenue | | | | |
| Rates | 25(a),2(a) | 1,452,239 | 1,447,970 | 1,409,586 |
| Operating grants, subsidies and contributions | 2(a) | 6,802,965 | 6,078,134 | 3,232,273 |
| Fees and charges | 2(a) | 632,335 | 653,628 | 629,022 |
| Interest earnings | 2(a) | 17,340 | 36,078 | 25,745 |
| Other revenue | 2(a) | 105,558 | 99,000 | 186,200 |
| | | 9,010,437 | 8,314,810 | 5,482,826 |
| Expenses | | | | |
| Employee costs | | (1,749,048) | (1,586,612) | (1,683,886) |
| Materials and contracts | | (5,743,873) | (7,219,361) | (2,122,633) |
| Utility charges | | (262,201) | (152,050) | (162,226) |
| Depreciation | 9(a) | (2,098,682) | (1,516,549) | (1,993,364) |
| Finance costs | 2(b) | (36,122) | (39,613) | (40,194) |
| Insurance | | (167,876) | (129,540) | (129,417) |
| Other expenditure | 2(b) | (100,555) | (299,150) | (164,043) |
| | | (10,158,357) | (10,942,875) | (6,295,763) |
| | | (1,147,920) | (2,628,065) | (812,937) |
| Capital grants, subsidies and contributions | 2(a) | 1,795,075 | 1,815,757 | 1,237,358 |
| Profit on asset disposals | 9(b) | 27,442 | 12,381 | 88,072 |
| Loss on asset disposals | 9(b) | 0 | (19,746) | (8,776) |
| Fair value adjustments to financial assets at fair value through profit or loss | | 2,998 | 0 | 2,804 |
| | | 1,825,515 | 1,808,392 | 1,319,458 |
| Net result for the period | 24(b) | 677,595 | (819,673) | 506,521 |
| 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 | 3,476,154 | 0 | 0 |
| Total other comprehensive income for the period | | 3,476,154 | 0 | 0 |
| Total comprehensive income for the period | | 4,153,749 | (819,673) | 506,521 |

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

SHIRE OF DOWERIN
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2022

| | NOTE | 2022 | 2021 |
|--------------------------------------|------|-------------------|-------------------|
| | | \$ | \$ |
| CURRENT ASSETS | | | |
| Cash and cash equivalents | 3 | 1,518,378 | 1,960,401 |
| Trade and other receivables | 5 | 932,194 | 490,896 |
| Other financial assets | 4(a) | 2,000,000 | 2,280,139 |
| Inventories | 6 | 5,266 | 14,603 |
| TOTAL CURRENT ASSETS | | 4,455,838 | 4,746,039 |
| NON-CURRENT ASSETS | | | |
| Trade and other receivables | 5 | 22,865 | 20,477 |
| Other financial assets | 4(b) | 58,353 | 55,355 |
| Property, plant and equipment | 7 | 18,910,412 | 19,524,985 |
| Infrastructure | 8 | 63,408,457 | 58,749,854 |
| TOTAL NON-CURRENT ASSETS | | 82,400,087 | 78,350,671 |
| TOTAL ASSETS | | 86,855,925 | 83,096,710 |
| CURRENT LIABILITIES | | | |
| Trade and other payables | 11 | 427,756 | 392,393 |
| Other liabilities | 12 | 433,769 | 704,013 |
| Borrowings | 13 | 113,970 | 187,197 |
| Employee related provisions | 14 | 202,298 | 171,845 |
| TOTAL CURRENT LIABILITIES | | 1,177,793 | 1,455,448 |
| NON-CURRENT LIABILITIES | | | |
| Borrowings | 13 | 1,186,004 | 1,300,570 |
| Employee related provisions | 14 | 27,319 | 29,632 |
| TOTAL NON-CURRENT LIABILITIES | | 1,213,323 | 1,330,202 |
| TOTAL LIABILITIES | | 2,391,116 | 2,785,650 |
| NET ASSETS | | 84,464,809 | 80,311,060 |
| EQUITY | | | |
| Retained surplus | | 32,174,843 | 31,693,071 |
| Reserve accounts | 28 | 2,475,964 | 2,280,141 |
| Revaluation surplus | 15 | 49,814,002 | 46,337,848 |
| TOTAL EQUITY | | 84,464,809 | 80,311,060 |

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

**SHIRE OF DOWERIN
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2022**

| | NOTE | RETAINED SURPLUS \$ | RESERVE ACCOUNTS \$ | REVALUATION SURPLUS \$ | TOTAL EQUITY \$ |
|---|------|---------------------------|---------------------------|------------------------------|-----------------------|
| Balance as at 1 July 2020 | | 31,615,618 | 1,851,073 | 46,337,848 | 79,804,539 |
| Comprehensive income for the period | | | | | |
| Net result for the period | | 506,521 | 0 | 0 | 506,521 |
| Transfers to reserves | 28 | (429,068) | 429,068 | 0 | 0 |
| Balance as at 30 June 2021 | | 31,693,071 | 2,280,141 | 46,337,848 | 80,311,060 |
| Comprehensive income for the period | | | | | |
| Net result for the period | | 677,595 | 0 | 0 | 677,595 |
| Revaluation movement | 15 | 0 | 0 | 3,476,154 | 3,476,154 |
| Total comprehensive income for the period | | 677,595 | 0 | 3,476,154 | 4,153,749 |
| Transfers from reserves | 28 | 253,605 | (253,605) | 0 | 0 |
| Transfers to reserves | 28 | (449,428) | 449,428 | 0 | 0 |
| Balance as at 30 June 2022 | | 32,174,843 | 2,475,964 | 49,814,002 | 84,464,809 |

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

**SHIRE OF DOWERIN
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2022**

| | NOTE | 2022 Actual \$ | 2022 Budget \$ | 2021 Actual \$ |
|--|-------|----------------------|----------------------|----------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | | |
| Receipts | | | | |
| Rates | | 1,469,503 | 1,447,970 | 1,409,419 |
| Operating grants, subsidies and contributions | | 5,930,287 | 6,178,134 | 3,718,215 |
| Fees and charges | | 632,335 | 653,628 | 590,578 |
| Interest received | | 17,340 | 36,078 | 25,745 |
| Goods and services tax received | | 422,742 | 500,000 | 307,773 |
| Other revenue | | 105,558 | 99,000 | 186,200 |
| | | 8,577,765 | 8,914,810 | 6,237,930 |
| Payments | | | | |
| Employee costs | | (1,737,205) | (1,586,612) | (1,709,474) |
| Materials and contracts | | (5,697,983) | (7,119,361) | (2,162,800) |
| Utility charges | | (262,201) | (152,050) | (162,226) |
| Finance costs | | (36,712) | (39,613) | (40,365) |
| Insurance paid | | (167,876) | (129,540) | (129,417) |
| Goods and services tax paid | | (265,561) | (500,000) | (386,219) |
| Other expenditure | | (100,555) | (299,150) | (164,043) |
| | | (8,268,093) | (9,826,326) | (4,754,544) |
| Net cash provided by (used in) operating activities | 16(b) | 309,672 | (911,516) | 1,483,386 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | |
| Payments for financial assets at amortised cost | | 0 | 0 | (429,066) |
| Payments for purchase of property, plant & equipment | 7(a) | (258,013) | (663,500) | (651,290) |
| Payments for construction of infrastructure | 8(a) | (2,442,012) | (2,345,412) | (1,378,657) |
| Non-operating grants, subsidies and contributions | | 1,795,075 | 1,815,757 | 1,237,358 |
| Proceeds from financial assets at amortised cost | | 280,139 | 46,000 | 0 |
| Proceeds from sale of property, plant & equipment | 9(b) | 60,909 | 161,000 | 324,688 |
| Net cash provided by (used in) investing activities | | (563,902) | (986,155) | (896,967) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | |
| Repayment of borrowings | 27 | (187,793) | (187,187) | (158,425) |
| Proceeds from new borrowings | 27 | 0 | 0 | 320,000 |
| Net cash provided by (used in) financing activities | | (187,793) | (187,187) | 161,575 |
| Net increase (decrease) in cash held | | (442,023) | (2,084,858) | 747,994 |
| Cash at beginning of year | | 1,960,401 | 4,229,066 | 1,212,407 |
| Cash and cash equivalents at the end of the year | 16(a) | 1,518,378 | 2,144,208 | 1,960,401 |

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

**SHIRE OF DOWERIN
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2022**

| | NOTE | 2022 Actual \$ | 2022 Budget \$ | 2021 Actual \$ |
|---|-------|----------------------|----------------------|----------------------|
| NET CURRENT ASSETS - At start of financial year - surplus/(deficit) | 26(b) | 1,275,414 | 2,063,716 | 801,648 |
| OPERATING ACTIVITIES | | | | |
| Revenue from operating activities (excluding general rate) | | | | |
| Rates (excluding general rate) | 25(a) | 47,623 | 45,000 | 46,600 |
| Operating grants, subsidies and contributions | | 6,802,965 | 6,078,134 | 3,232,273 |
| Fees and charges | | 632,335 | 653,628 | 629,022 |
| Interest earnings | | 17,340 | 36,078 | 25,745 |
| Other revenue | | 105,558 | 99,000 | 186,200 |
| Profit on asset disposals | 9(b) | 27,442 | 12,381 | 88,072 |
| Fair value adjustments to financial assets at fair value through profit or loss | | 2,998 | 0 | 2,804 |
| | | 7,636,261 | 6,924,221 | 4,210,716 |
| Expenditure from operating activities | | | | |
| Employee costs | | (1,749,048) | (1,586,612) | (1,683,886) |
| Materials and contracts | | (5,743,873) | (7,219,361) | (2,122,633) |
| Utility charges | | (262,201) | (152,050) | (162,226) |
| Depreciation | 9(a) | (2,098,682) | (1,516,549) | (1,993,364) |
| Finance costs | | (36,122) | (39,613) | (40,194) |
| Insurance | | (167,876) | (129,540) | (129,417) |
| Other expenditure | | (100,555) | (299,150) | (164,043) |
| Loss on asset disposals | 9(b) | 0 | (19,746) | (8,776) |
| | | (10,158,357) | (10,962,621) | (6,304,539) |
| Non-cash amounts excluded from operating activities | 26(a) | 2,083,657 | 1,544,497 | 1,939,997 |
| Amount attributable to operating activities | | (438,439) | (2,493,903) | (153,826) |
| INVESTING ACTIVITIES | | | | |
| Non-operating grants, subsidies and contributions | | 1,795,075 | 1,815,757 | 1,237,358 |
| Proceeds from disposal of assets | 9(b) | 60,909 | 161,000 | 324,688 |
| Purchase of property, plant and equipment | 7(a) | (258,013) | (663,500) | (651,290) |
| Purchase and construction of infrastructure | 8(a) | (2,442,012) | (2,345,412) | (1,378,657) |
| Amount attributable to investing activities | | (844,041) | (1,032,155) | (467,901) |
| FINANCING ACTIVITIES | | | | |
| Repayment of borrowings | 27 | (187,793) | (187,187) | (158,425) |
| Proceeds from borrowings | 27 | 0 | 0 | 320,000 |
| Transfers to reserves (restricted assets) | 28 | (449,428) | (212,962) | (429,068) |
| Transfers from reserves (restricted assets) | 28 | 253,605 | 459,521 | 0 |
| Amount attributable to financing activities | | (383,616) | 59,372 | (267,493) |
| Surplus/(deficit) before imposition of general rates | | (390,682) | (1,402,970) | (87,572) |
| Total amount raised from general rates | 25(a) | 1,404,616 | 1,402,970 | 1,362,986 |
| Surplus/(deficit) after imposition of general rates | 26(b) | 1,013,934 | 0 | 1,275,414 |

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

SHIRE OF DOWERIN
FOR THE YEAR ENDED 30 JUNE 2022
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SHIRE OF DOWERIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

1. BASIS OF PREPARATION

The financial report 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 Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

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

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 uncertainties made in relation to lease accounting

UNCONFIRMED

SHIRE OF DOWERIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

2. REVENUE AND EXPENSES

(a) Revenue

Contracts with customers

Recognition of revenue is dependant 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 |
|---|---|--------------------------------------|--|---|--|
| Rates | General Rates | Over time | Payment dates adopted by Council during the year | None | When rates notice is issued |
| Operating Grants with commitments | 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 as inputs are shared |
| Operating Grants with no contract commitments | General appropriations and contributions with no reciprocal commitment | No obligations | Not applicable | Not applicable | When assets are controlled |
| Non- Operating Grants | Construction or acquisition of recognisable non-financial assets to be controlled by the local government | 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 as inputs are shared |
| Fees & Charges | Sale of general goods & services | Single point in time | Payment in full in advance | None | Output method based on provision of service or completion of works |
| Other Revenue | Reimbursements, Donations, Insurance claims and Other revenue | Single point in time | Payment in arrears for claimable event | None | When assets are controlled |

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

SHIRE OF DOWERIN
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2022

2. REVENUE AND EXPENSES (Continued)

Revenue Recognition

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

For the year ended 30 June 2022

| Nature or type | Contracts with customers | Capital grant/contributions | Statutory Requirements | Other | Total |
|---|--------------------------|-----------------------------|------------------------|---------------|-------------------|
| | \$ | \$ | \$ | \$ | \$ |
| Rates | 0 | 0 | 1,452,239 | 0 | 1,452,239 |
| Operating grants, subsidies and contributions | 6,802,965 | 0 | 0 | 0 | 6,802,965 |
| Fees and charges | 632,335 | 0 | 0 | 0 | 632,335 |
| Interest earnings | 0 | 0 | 0 | 17,340 | 17,340 |
| Other revenue | 105,558 | 0 | 0 | 0 | 105,558 |
| Non-operating grants, subsidies and contributions | 0 | 1,795,075 | 0 | 0 | 1,795,075 |
| Total | 7,540,858 | 1,795,075 | 1,452,239 | 17,340 | 10,805,512 |

For the year ended 30 June 2021

| Nature or type | Contracts with customers | Capital grant/contributions | Statutory Requirements | Other | Total |
|---|--------------------------|-----------------------------|------------------------|---------------|------------------|
| | \$ | \$ | \$ | \$ | \$ |
| Rates | 0 | 0 | 1,409,586 | 0 | 1,409,586 |
| Operating grants, subsidies and contributions | 3,232,273 | 0 | 0 | 0 | 3,232,273 |
| Fees and charges | 629,022 | 0 | 0 | 0 | 629,022 |
| Interest earnings | 0 | 0 | 0 | 25,745 | 25,745 |
| Other revenue | 186,200 | 0 | 0 | 0 | 186,200 |
| Non-operating grants, subsidies and contributions | 0 | 1,237,358 | 0 | 0 | 1,237,358 |
| Total | 4,047,495 | 1,237,358 | 1,409,586 | 25,745 | 6,720,184 |

SHIRE OF DOWERIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

2. REVENUE AND EXPENSES (Continued)

| | Note | 2022 Actual | 2022 Budget | 2021 Actual |
|--|------|----------------|----------------|----------------|
| Interest earnings | | | | |
| Interest on reserve funds | | 3,427 | 17,078 | 11,425 |
| Rates instalment and penalty interest (refer Note 25(e)) | | 12,790 | 14,000 | 13,237 |
| Other interest earnings | | 1,123 | 5,000 | 1,083 |
| | | 17,340 | 36,078 | 25,745 |
| (b) Expenses | | | | |
| Auditors remuneration | | | | |
| - Audit of the Annual Financial Report | | 30,800 | 36,000 | 27,500 |
| | | 30,800 | 36,000 | 27,500 |
| Finance costs | | | | |
| Borrowings | 27 | 36,122 | 38,675 | 40,194 |
| | | 36,122 | 38,675 | 40,194 |
| Other expenditure | | | | |
| Impairment losses on receivables from contracts with customers | | 0 | 5,000 | (7,076) |
| Sundry expenses | | 100,555 | 294,150 | 171,119 |
| | | 100,555 | 299,150 | 164,043 |

UNCONFORMED

SHIRE OF DOWERIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

3. CASH AND CASH EQUIVALENTS

Cash at bank and on hand
Total cash and cash equivalents

Held as
 - Unrestricted cash and cash equivalents
 - Restricted cash and cash equivalents

| Note | 2022 | 2021 |
|-------|-----------|-----------|
| | \$ | \$ |
| 16(a) | 1,518,378 | 1,960,401 |
| | 1,518,378 | 1,960,401 |
| 16(a) | 1,042,414 | 1,960,401 |
| | 475,964 | 0 |
| | 1,518,378 | 1,960,401 |

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 reserves, 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.

Details of restrictions on financial assets can be found at Note 16.

4. OTHER FINANCIAL ASSETS

(a) Current assets

Financial assets at amortised cost

Financial assets at amortised cost

Term deposits

Held as
 - Restricted other financial assets at amortised cost

| | 2022 | 2021 |
|-------|-----------|-----------|
| | \$ | \$ |
| | 2,000,000 | 2,280,139 |
| | 2,000,000 | 2,280,139 |
| 16(a) | 2,000,000 | 2,280,139 |
| | 58,353 | 55,355 |

(b) Non-current assets

Financial assets at fair values through other comprehensive income - Units in Local Government House Trust

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 23 (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 and loss

The Shire classifies the following financial assets at fair value through profit and 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 not elected to recognise fair value gains and losses through other comprehensive income.

Impairment and risk

Information regarding impairment and exposure to risk can be found at Note 21.

SHIRE OF DOWERIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

5. TRADE AND OTHER RECEIVABLES

Current

| | Note | 2022 \$ | 2021 \$ |
|--|-------|------------|------------|
| Rates receivable | | 119,592 | 133,185 |
| Trade and other receivables | | 847,930 | 245,496 |
| GST receivable | | 0 | 140,767 |
| Allowance for credit losses of trade and other receivables | 21(b) | (138) | (138) |
| Allowance for credit losses of rates receivables | 21(b) | (59,782) | (59,782) |
| Accrued Income | | 24,592 | 31,368 |
| | | 932,194 | 490,896 |
| Non-current | | | |
| Pensioner's rates and ESL deferred | | 22,865 | 20,477 |
| | | 22,865 | 20,477 |

SIGNIFICANT ACCOUNTING POLICIES

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 grants, contributions, reimbursements, and goods sold and services performed in the ordinary course of business.

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

Impairment and risk exposure

Information about the impairment of trade receivables and their exposure to credit risk and interest rate risk can be found in Note 21.

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 value is considered immaterial.

6. INVENTORIES

Current

| | Note | 2022 \$ | 2021 \$ |
|--------------------|------|------------|------------|
| Fuel and materials | | 5,266 | 14,603 |
| | | 5,266 | 14,603 |

The following movements in inventories occurred during the year:

| | | | |
|--------------------------------------|--|----------|----------|
| Balance at beginning of year | | 14,603 | 3,051 |
| Inventories expensed during the year | | (97,226) | (90,968) |
| Additions to inventory | | 87,889 | 102,520 |
| Balance at end of year | | 5,266 | 14,603 |

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 DOWERIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

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.

| Note | Land | Buildings - non specialised | Total land and buildings | Furniture and equipment | Plant and Equipment | Total property, plant and equipment |
|--|-----------|-----------------------------|--------------------------|-------------------------|---------------------|-------------------------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Balance at 1 July 2020 | 1,125,000 | 16,252,968 | 17,377,968 | 96,902 | 2,405,811 | 19,880,681 |
| Additions | 0 | 175,820 | 175,820 | 0 | 475,470 | 651,290 |
| Disposals | 0 | (114,142) | (114,142) | 0 | (131,250) | (245,392) |
| Depreciation | | (493,155) | (493,155) | (17,793) | (250,646) | (761,594) |
| Balance at 30 June 2021 | 1,125,000 | 15,821,491 | 16,946,491 | 79,109 | 2,499,385 | 19,524,985 |
| Comprises: | | | | | | |
| Gross balance amount at 30 June 2021 | 1,125,000 | 17,276,573 | 18,401,573 | 151,133 | 2,978,650 | 21,531,356 |
| Accumulated depreciation at 30 June 2021 | 0 | (1,455,082) | (1,455,082) | (72,024) | (479,265) | (2,006,371) |
| Balance at 30 June 2021 | 1,125,000 | 15,821,491 | 16,946,491 | 79,109 | 2,499,385 | 19,524,985 |
| Additions | 0 | 186,150 | 186,150 | 0 | 71,863 | 258,013 |
| Disposals | 0 | 0 | 0 | 0 | (33,467) | (33,467) |
| Depreciation | | (501,360) | (501,360) | (15,120) | (308,120) | (824,600) |
| Transfers | 0 | (14,519) | (14,519) | 0 | 0 | (14,519) |
| Balance at 30 June 2022 | 1,125,000 | 15,491,762 | 16,616,762 | 63,989 | 2,229,661 | 18,910,412 |
| Comprises: | | | | | | |
| Gross balance amount at 30 June 2022 | 1,125,000 | 17,443,365 | 18,568,365 | 151,132 | 2,991,558 | 21,711,055 |
| Accumulated depreciation at 30 June 2022 | 0 | (1,951,603) | (1,951,603) | (87,143) | (761,897) | (2,800,643) |
| Balance at 30 June 2022 | 1,125,000 | 15,491,762 | 16,616,762 | 63,989 | 2,229,661 | 18,910,412 |

SHIRE OF DOWERIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

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 or estimated observable market data for similar items (Net revaluation method) | Independent Valuation | 2018 | Price per hectare/market borrowing rate |
| | 3 | Cost approach using recent or estimated observable market data for similar properties with adjustments to reflect the existing use or zoning of the land | Independent Valuation | 2018 | Price per hectare/market borrowing rate |
| Buildings - non-specialised | 2 | Market approach using recent or estimated observable market data for similar items | Independent Valuation | 2018 | Improvements to buildings using construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs. |
| | 3 | Cost approach using current replacement cost (Net Revaluation Method) | Independent Valuation | 2018 | Improvements to buildings using construction costs and current condition, residual values and remaining useful life assessments inputs. |
| <p>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.</p> <p>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.</p> | | | | | |
| (ii) Cost | | | | | |
| Furniture and equipment | N/A | Cost | Not Applicable | | N/A |
| Plant and equipment | N/A | Cost | Not Applicable | | N/A |

SHIRE OF DOWERIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

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.

| Note | Infrastructure - roads | Other infrastructure - drainage | Other infrastructure - footpaths | Other infrastructure - parks and ovals | Other infrastructure - sewerage | Other infrastructure - other | Total Infrastructure |
|--|------------------------|---------------------------------|----------------------------------|--|---------------------------------|------------------------------|----------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Balance at 1 July 2020 | 51,157,045 | 4,044,845 | 726,412 | 1,116,456 | 946,369 | 611,841 | 58,602,968 |
| Additions | 1,056,909 | 0 | 53,629 | 0 | 0 | 268,118 | 1,378,656 |
| Depreciation | (913,272) | (80,447) | (28,769) | (78,395) | (55,669) | (75,218) | (1,231,770) |
| Balance at 30 June 2021 | 51,300,682 | 3,964,398 | 751,272 | 1,038,061 | 890,700 | 804,741 | 58,749,854 |
| Comprises: | | | | | | | |
| Gross balance at 30 June 2021 | 78,208,118 | 7,933,610 | 1,427,520 | 1,351,642 | 1,113,375 | 1,084,606 | 91,118,871 |
| Accumulated depreciation at 30 June 2021 | (26,907,436) | (3,969,212) | (676,248) | (313,581) | (222,675) | (279,865) | (32,369,017) |
| Balance at 30 June 2021 | 51,300,682 | 3,964,398 | 751,272 | 1,038,061 | 890,700 | 804,741 | 58,749,854 |
| Additions | 1,943,873 | 0 | 0 | 0 | 229,330 | 268,809 | 2,442,012 |
| Revaluation increments / (decrements) transferred to revaluation surplus | 0 | 0 | 0 | 343,034 | 1,349,803 | 1,783,317 | 3,476,154 |
| Depreciation | (939,187) | (80,447) | (29,892) | (78,395) | (55,668) | (90,493) | (1,274,082) |
| Transfers | 0 | 0 | 0 | 0 | 0 | 14,519 | 14,519 |
| Balance at 30 June 2022 | 52,305,368 | 3,883,951 | 721,380 | 1,302,700 | 2,414,165 | 2,780,893 | 63,408,457 |
| Comprises: | | | | | | | |
| Gross balance at 30 June 2022 | 80,151,991 | 7,933,609 | 1,427,520 | 1,853,000 | 3,259,019 | 4,892,593 | 99,517,732 |
| Accumulated depreciation at 30 June 2022 | (27,846,623) | (4,049,658) | (706,140) | (550,300) | (844,854) | (2,111,700) | (36,109,275) |
| Balance at 30 June 2022 | 52,305,368 | 3,883,951 | 721,380 | 1,302,700 | 2,414,165 | 2,780,893 | 63,408,457 |

SHIRE OF DOWERIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

8. INFRASTRUCTURE (Continued)

(b) Carrying Value Measurements

| (i) Fair Value | Asset Class | Fair Value Hierarchy | Valuation Technique | Basis of Valuation | Date of Last Valuation | Inputs Used |
|-----------------------|---|-----------------------------|---|---------------------------|-------------------------------|---|
| | Infrastructure - roads | 3 | Cost approach using current replacement cost (Gross revaluation method) | Independent Valuation | 2020 | Construction costs and current condition, residual values and remaining useful life assessments inputs. |
| | Other infrastructure - drainage | 3 | Cost approach using current replacement cost (Gross revaluation method) | Independent Valuation | 2020 | Construction costs and current condition, residual values and remaining useful life assessments inputs. |
| | Other infrastructure - footpaths | 3 | Cost approach using current replacement cost (Gross revaluation method) | Independent Valuation | 2020 | Construction costs and current condition, residual values and remaining useful life assessments inputs. |
| | Other infrastructure - parks and ovals | 3 | Cost approach using current replacement cost (Gross revaluation method) | Independent Valuation | 2022 | Construction costs and current condition, residual values and remaining useful life assessments inputs. |
| | Other infrastructure - sewerage | 3 | Cost approach using current replacement cost (Gross revaluation method) | Independent Valuation | 2022 | Construction costs and current condition, residual values and remaining useful life assessments inputs. |
| | Other infrastructure - other | 3 | Cost approach using current replacement cost (Gross revaluation method) | Independent Valuation | 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 DOWERIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

9. FIXED ASSETS

(a) Depreciation

| | Note | 2022 Actual \$ | 2022 Budget \$ | 2021 Actual \$ |
|--|------|----------------------|----------------------|----------------------|
| Buildings - non specialised | 7(a) | 501,360 | 483,660 | 493,155 |
| Furniture and equipment | 7(a) | 15,120 | 16,350 | 17,793 |
| Plant and Equipment | 7(a) | 308,120 | 211,145 | 250,646 |
| Infrastructure - roads | 8(a) | 939,187 | 629,475 | 913,272 |
| Other infrastructure - drainage | 8(a) | 80,447 | 47,417 | 80,447 |
| Other infrastructure - bridges | 8(a) | 0 | 10,000 | 0 |
| Other infrastructure - footpaths | 8(a) | 29,892 | 66,678 | 28,769 |
| Other infrastructure - parks and ovals | 8(a) | 78,395 | 10,977 | 78,395 |
| Other infrastructure - sewerage | 8(a) | 55,668 | 38,047 | 55,669 |
| Other infrastructure - other | 8(a) | 90,493 | 2,800 | 75,218 |
| | | 2,098,682 | 1,516,549 | 1,993,364 |

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 | 15 to 61 years |
| Furniture and equipment | 4 to 10 years |
| Tools | 10 to 20 years |
| Plant and equipment | 10 to 27 years |
| Roads and streets | |
| - Formation | not depreciated |
| - Pavement | 17 years |
| - Bridges | 50 years |
| - Kerbing | 25 years |
| Footpaths | 25 years |
| Other Infrastructure | 8 - 40 years |
| Parks & Ovals Infrastructure | 17 years |
| Drainage Infrastructure | 50 years |
| Wastewater infrastructure | 20 years |

SHIRE OF DOWERIN
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2022

9. FIXED ASSETS (Continued)

(b) Disposals of assets

| | 2022 Actual Net Book Value | 2022 Actual Sale Proceeds | 2022 Actual Profit | 2022 Actual Loss | 2022 Budget Net Book Value | 2022 Budget Sale Proceeds | 2022 Budget Profit | 2022 Budget Loss | 2021 Actual Net Book Value | 2021 Actual Sale Proceeds | 2021 Actual Profit | 2021 Actual Loss |
|-----------------------------|-------------------------------------|------------------------------------|--------------------------|------------------------|-------------------------------------|------------------------------------|--------------------------|------------------------|-------------------------------------|------------------------------------|--------------------------|------------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Buildings - non specialised | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 114,142 | 190,500 | 76,358 | 0 |
| Plant and Equipment | 33,467 | 60,909 | 27,442 | 0 | 168,365 | 161,000 | 12,381 | (19,746) | 131,250 | 134,188 | 11,714 | (8,776) |
| | 33,467 | 60,909 | 27,442 | 0 | 168,365 | 161,000 | 12,381 | (19,746) | 245,392 | 324,688 | 88,072 | (8,776) |

The following assets were disposed of during the year.

| | 2022 Actual Net Book Value | 2022 Actual Sale Proceeds | 2022 Actual Profit | 2022 Actual Loss |
|------------------------------------|-------------------------------------|------------------------------------|--------------------------|------------------------|
| Plant and Equipment | | | | |
| Other property and services | | | | |
| Passenger vehicle | 33,467 | 60,909 | 27,442 | 0 |
| | 33,467 | 60,909 | 27,442 | 0 |

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, where applicable, 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.

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

Individual assets that are land, buildings and infrastructure acquired between scheduled revaluation dates of the asset class in accordance with the mandatory measurement framework, 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 in accordance with the mandatory measurement framework.

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. This process is considered to be in accordance with *Local Government (Financial Management) Regulation 17A (2)* which requires land, buildings, infrastructure, and vested improvements to be shown at fair value.

Revaluation (continued)

Increases in the carrying amount arising on revaluation of assets 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.

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.

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 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.

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 one of the following ways:

- (i) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset. For example, the gross carrying amount may be restated by reference to observable market data or it may be restated proportionately to the change in the carrying amount. The accumulated depreciation at the date of the revaluation is adjusted to equal the difference between the gross carrying amount and the carrying amount of the asset after taking into account accumulated impairment losses; or
- (ii) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

SHIRE OF DOWERIN
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10. LEASES

(a) Right-of-Use Assets

The Shire has no reportable lease or right of use assets

UNCONFIRMED

SHIRE OF DOWERIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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11. TRADE AND OTHER PAYABLES

Current

| | 2022 | 2021 |
|-----------------------------|---------|---------|
| | \$ | \$ |
| Sundry creditors | 319,614 | 78,380 |
| Prepaid rates | 3,593 | 4,310 |
| Accrued payroll liabilities | 39,590 | 36,396 |
| PAYG Liabilities | 26,682 | 49,298 |
| Other creditors | 0 | 198,864 |
| Bonds and deposits held | 11,369 | 0 |
| Licensing | 0 | 5,165 |
| Payroll creditors | 0 | 7,075 |
| Accrued Interest on loans | 7,141 | 7,731 |
| FBT Liabilities | 3,353 | 5,174 |
| GST Payable | 16,414 | 0 |
| | 427,756 | 392,393 |

SIGNIFICANT ACCOUNTING POLICIES

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 revenue for the prepaid rates that have not been refunded.

SHIRE OF DOWERIN
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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

The Shire expects to satisfy the performance obligations from contracts with customers unsatisfied at the end of the reporting period to be satisfied within the next 12 months.

Reconciliation of changes in capital grant/contribution liabilities

Opening balance
 Additions
 Revenue from capital grant/contributions held as a liability at the start of the period

Expected satisfaction of capital grant/contribution liabilities

Less than 1 year

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.

| | 2022 | 2021 |
|---|----------------|----------------|
| | \$ | \$ |
| Contract liabilities | 14,600 | 542,502 |
| Capital grant/contributions liabilities | 419,169 | 161,511 |
| | 433,769 | 704,013 |
| Opening balance | 542,502 | 0 |
| Additions | 14,600 | 542,502 |
| Revenue from contracts with customers included as a contract liability at the start of the period | (542,502) | 0 |
| | 14,600 | 542,502 |
| Opening balance | 161,511 | 0 |
| Additions | 419,169 | 161,511 |
| Revenue from capital grant/contributions held as a liability at the start of the period | (161,511) | 0 |
| | 419,169 | 161,511 |
| Less than 1 year | 419,169 | 161,511 |

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 the Shire which are yet to be satisfied. Capital grant/contribution liabilities are recognised as revenue when the obligations in the contract are satisfied.

Non-current capital grant/contribution liabilities fair values 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 23(i)) due to the unobservable inputs, including own credit risk.

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13. BORROWINGS

| | Note | 2022 | | | 2021 | | |
|---------------------------------|------|---------|-------------|-----------|---------|-------------|-----------|
| | | Current | Non-current | Total | Current | Non-current | Total |
| Secured | | \$ | \$ | \$ | \$ | \$ | \$ |
| Debentures | | 113,970 | 1,186,004 | 1,299,974 | 187,197 | 1,300,570 | 1,487,767 |
| Total secured borrowings | 27 | 113,970 | 1,186,004 | 1,299,974 | 187,197 | 1,300,570 | 1,487,767 |

The Shire of Dowerin has complied with the financial covenants of its borrowing facilities during the 2022 and 2021 years.

SIGNIFICANT ACCOUNTING POLICIES

Borrowing costs

Borrowing costs are recognised 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 23(i)) due to the unobservable inputs, including own credit risk.

Risk

Information regarding exposure to risk can be found at Note 21.

Details of individual borrowings required by regulations are provided at Note 27.



SHIRE OF DOWERIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

14. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions

Current provisions

Employee benefit provisions

Annual Leave

Long Service Leave

Non-current provisions

Long Service Leave

| | 2022 | 2021 |
|--------------------|----------------|----------------|
| | \$ | \$ |
| Annual Leave | 135,872 | 124,616 |
| Long Service Leave | 66,426 | 47,229 |
| | <u>202,298</u> | <u>171,845</u> |
| Long Service Leave | 27,319 | 29,632 |
| | <u>27,319</u> | <u>29,632</u> |
| | <u>229,617</u> | <u>201,477</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. Assessments indicate that actual settlement of the liabilities is expected to occur as follows:

Amounts are expected to be settled on the following basis:

Less than 12 months after the reporting date

More than 12 months from reporting date

Expected reimbursements from other WA local government

| Note | 2022 | 2021 |
|--|----------------|----------------|
| | \$ | \$ |
| Less than 12 months after the reporting date | 118,033 | 66,007 |
| More than 12 months from reporting date | 98,549 | 104,890 |
| Expected reimbursements from other WA local government | 13,035 | 30,580 |
| | <u>229,617</u> | <u>201,477</u> |

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 DOWERIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

15. REVALUATION SURPLUS

| | 2022 Opening Balance | 2022 Revaluation Increment | 2022 Revaluation (Decrement) | Total Movement on Revaluation | 2022 Closing Balance | 2021 Opening Balance | 2021 Closing Balance |
|--|----------------------------|----------------------------------|------------------------------------|-------------------------------------|----------------------------|----------------------------|----------------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Revaluation surplus - Land - freehold land | 871,768 | 0 | 0 | 0 | 871,768 | 871,768 | 871,768 |
| Revaluation surplus - Buildings - non specialised | 9,061,374 | 0 | 0 | 0 | 9,061,374 | 9,061,374 | 9,061,374 |
| Revaluation surplus - Plant and Equipment | 197,973 | 0 | 0 | 0 | 197,973 | 197,973 | 197,973 |
| Revaluation surplus - Infrastructure - roads | 30,179,485 | 0 | 0 | 0 | 30,179,485 | 30,179,485 | 30,179,485 |
| Revaluation surplus - Other infrastructure - drainage | 4,103,641 | 0 | 0 | 0 | 4,103,641 | 4,103,641 | 4,103,641 |
| Revaluation surplus - Other infrastructure - footpaths | 497,095 | 0 | 0 | 0 | 497,095 | 497,095 | 497,095 |
| Revaluation surplus - Other infrastructure - parks and ovals | 539,161 | 343,034 | 0 | 343,034 | 882,195 | 539,161 | 539,161 |
| Revaluation surplus - Other infrastructure - sewerage | 853,802 | 1,349,803 | 0 | 1,349,803 | 2,203,605 | 853,802 | 853,802 |
| Revaluation surplus - Other infrastructure - other | 33,549 | 1,783,317 | 0 | 1,783,317 | 1,816,866 | 33,549 | 33,549 |
| | 46,337,848 | 3,476,154 | 0 | 3,476,154 | 49,814,002 | 46,337,848 | 46,337,848 |

Movements on revaluation of property, plant and equipment (including infrastructure) are not able to be reliably attributed to a program as the assets were revalued by class as provided for by AASB 116 Aus 40.1.

SHIRE OF DOWERIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

16. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the Statement of Financial Position as follows:

| | Note | 2022 Actual \$ | 2022 Budget \$ | 2021 Actual \$ |
|---------------------------|------|----------------------|----------------------|----------------------|
| Cash and cash equivalents | 3 | 1,518,378 | 2,144,208 | 1,960,401 |

Restrictions

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 | 475,964 | 0 | 0 |
| - Financial assets at amortised cost | 4(a) | 2,000,000 | 2,033,581 | 2,280,139 |
| | | <u>2,475,964</u> | <u>2,033,581</u> | <u>2,280,139</u> |

The restricted financial assets are a result of the following specific purposes to which the assets may be used:

| | | | | |
|--|----|------------------|------------------|------------------|
| Restricted reserve accounts | 28 | 2,475,964 | 2,033,581 | 2,280,139 |
| Total restricted financial assets | | <u>2,475,964</u> | <u>2,033,581</u> | <u>2,280,139</u> |

(b) Reconciliation of Net Result to Net Cash Provided By Operating Activities

| | | | | |
|---|--|----------------|------------------|------------------|
| Net result | | 677,595 | (819,673) | 506,521 |
| Non-cash items: | | | | |
| Adjustments to fair value of financial assets at fair value through profit and loss | | (2,998) | 0 | (2,804) |
| Depreciation/amortisation | | 2,098,682 | 1,516,549 | 1,993,364 |
| (Profit)/loss on sale of asset | | (27,442) | 7,365 | (79,296) |
| Changes in assets and liabilities: | | | | |
| (Increase)/decrease in trade and other receivables | | (443,686) | 290,000 | (208,487) |
| (Increase)/decrease in inventories | | 9,337 | 0 | (11,552) |
| Increase/(decrease) in trade and other payables | | 35,363 | 0 | (28,786) |
| Increase/(decrease) in employee related provisions | | 28,140 | 0 | (25,588) |
| Increase/(decrease) in other liabilities | | (270,244) | (90,000) | 577,372 |
| Non-operating grants, subsidies and contributions | | (1,795,075) | (1,815,757) | (1,237,358) |
| Net cash provided by/(used in) operating activities | | <u>309,672</u> | <u>(911,516)</u> | <u>1,483,386</u> |

(c) Undrawn Borrowing Facilities
Credit Standby Arrangements

| | | | | |
|--------------------------------------|--|---------------|---------------|---------------|
| Bank overdraft limit | | 60,000 | 60,000 | 60,000 |
| Bank overdraft at balance date | | 0 | 0 | 0 |
| Credit card limit | | 18,000 | 16,000 | 18,000 |
| Credit card balance at balance date | | (2,242) | (5,000) | (5,463) |
| Total amount of credit unused | | <u>75,758</u> | <u>71,000</u> | <u>72,537</u> |

Loan facilities

| | | | | |
|--|--|------------------|--|------------------|
| Loan facilities - current | | 113,970 | | 187,197 |
| Loan facilities - non-current | | 1,186,004 | | 1,300,570 |
| Total facilities in use at balance date | | <u>1,299,974</u> | | <u>1,487,767</u> |

Unused loan facilities at balance date

| | | | |
|--|---|--|---|
| | 0 | | 0 |
|--|---|--|---|

SHIRE OF DOWERIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

17. CONTINGENT LIABILITIES

The Shire of Dowerin has identified the following sites, in relation to land owned, vested or leased that is known to be, or suspected of being contaminated.

1. Lot 98 Cottrell Street, Dowerin - Shire Depot - hydrocarbon.

The Shire is aware that contamination exists in the form of vehicle fuel, however the extent of the value and timing of remediation has not been ascertained as at the date of this report.

2. Amery Refuse Site – Pt4 – 13758, Cnr Dowerin/Kalannie Rds., Dowerin - Asbestos

Operated by the Shire as a single landfill which receives kerbside and general waste generated by the community.

This refuse site was registered with the Department of Environmental Protection on 10th November 2003 as a Schedule 2 Putrescible landfill.

The landfill site covers a total area of 8.8472 hectares and is currently at 80% capacity. At the current rate of waste disposal, the site has an estimated remaining life of 5 years.

The Shire is aware that contamination exists in the form of asbestos, however the extent of the contamination has not yet been ascertained. As at the reporting date, the contamination had been reported to the Department of Water and Environmental Regulation in February 2022 as required by the Contaminated Sites Act 2003. The Shire has complied with this reporting requirement for 2021-22.

The Shire will review in the 2022/23 year the scale of the Council's rehabilitation liability and annual allocation to its Waste Management Reserve to fund the liability for a close out plan. The Waste Management Reserve (Note 28) currently has a balance of \$20,015 with a further \$20,000 budgeted to be transferred into this reserve in the financial year ending 30th June 2023.

18. CAPITAL COMMITMENTS

Contracted for:

- capital expenditure projects
- plant & equipment purchases

Payable:

- not later than one year

| | 2022 | 2021 |
|--|--------|--------|
| | \$ | \$ |
| | 13,189 | 39,752 |
| | 61,187 | 0 |
| | 74,376 | 39,752 |
| | 74,376 | 39,752 |

SHIRE OF DOWERIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

19. RELATED PARTY TRANSACTIONS

(a) Elected Member Remuneration

| Note | 2022 Actual \$ | 2022 Budget \$ | 2021 Actual \$ |
|-------------------------------------|----------------------|----------------------|----------------------|
| Councillor Hudson | | | |
| President's annual allowance | 2,500 | 2,500 | 3,200 |
| Meeting attendance fees | 3,625 | 3,750 | 3,240 |
| Other expenses | 0 | 138 | 0 |
| Communications allowance | 0 | 125 | 0 |
| | 6,125 | 6,513 | 6,440 |
| Councillor Ward | | | |
| Deputy President's annual allowance | 1,875 | 1,650 | 667 |
| Meeting attendance fees | 2,900 | 3,750 | 2,200 |
| Other expenses | 54 | 138 | 0 |
| Communications allowance | 154 | 125 | 0 |
| | 4,983 | 5,663 | 2,867 |
| Councillor J Sewell | | | |
| Meeting attendance fees | 2,600 | 3,750 | 1,800 |
| Other expenses | 54 | 138 | 0 |
| Communications allowance | 136 | 125 | 0 |
| | 2,790 | 4,013 | 1,800 |
| Councillor A Metcalf | | | |
| Deputy President's annual allowance | 0 | 0 | 133 |
| Meeting attendance fees | 2,350 | 3,750 | 1,875 |
| Other expenses | 0 | 138 | 0 |
| Communications allowance | 0 | 125 | 0 |
| | 2,350 | 4,013 | 2,008 |
| Councillor L Holberton | | | |
| Meeting attendance fees | 475 | 3,750 | 2,200 |
| Other expenses | 0 | 138 | 0 |
| Communications allowance | 0 | 125 | 0 |
| | 475 | 4,013 | 2,200 |
| Councillor Hagboom | | | |
| Meeting attendance fees | 2,075 | 2,075 | 1,400 |
| Other expenses | 0 | 125 | 0 |
| Communications allowance | 0 | 125 | 0 |
| | 2,075 | 2,325 | 1,400 |
| Councillor Trepp | | | |
| President's annual allowance | 5,000 | 5,000 | 0 |
| Meeting attendance fees | 4,900 | 4,750 | 2,400 |
| Other expenses | 0 | 138 | 0 |
| Communications allowance | 150 | 125 | 0 |
| | 10,050 | 10,013 | 2,400 |
| Councillor Aillsopp | | | |
| Meeting attendance fees | 2,275 | 2,275 | 0 |
| Other expenses | 54 | 138 | 0 |
| Communications allowance | 136 | 125 | 0 |
| | 2,465 | 2,538 | 0 |
| Councillor McMorran | | | |
| Meeting attendance fees | 2,150 | 2,150 | 0 |
| Other expenses | 54 | 138 | 0 |
| Communications allowance | 136 | 125 | 0 |
| | 2,340 | 2,413 | 0 |
| | 33,653 | 41,504 | 19,115 |

SHIRE OF DOWERIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

19. RELATED PARTY TRANSACTIONS

(a) Elected Member Remuneration (Continued)

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

| | 2022 Actual | 2022 Budget | 2021 Actual |
|-------------------------------------|----------------|----------------|----------------|
| | \$ | \$ | \$ |
| President's annual allowance | 7,500 | 7,500 | 3,200 |
| Deputy President's annual allowance | 1,875 | 1,650 | 800 |
| Meeting attendance fees | 23,350 | 30,000 | 15,115 |
| Other expenses | 216 | 1,229 | 0 |
| Communications allowance | 712 | 1,125 | 0 |
| 19(b) | 33,653 | 41,504 | 19,115 |

(b) Key Management Personnel (KMP) Compensation

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

| | 2022 Actual | 2021 Actual |
|-------------------------------------|----------------|----------------|
| | \$ | \$ |
| Short-term employee benefits | 437,726 | 389,345 |
| Post-employment benefits | 48,328 | 48,098 |
| Employee - other long-term benefits | 9,871 | 15,486 |
| Employee - termination benefits | 38,859 | 0 |
| Council member costs | 33,653 | 19,115 |
| 19(a) | 568,437 | 472,044 |

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.

Termination benefits

These amounts represent termination benefits paid to KMP (Note: may or may not be applicable in any given year).

Council member costs

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

SHIRE OF DOWERIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

19. RELATED PARTY TRANSACTIONS

(c) 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:

Purchase of goods and services
 Short term employee benefits - other related parties
 Post employee benefits - other related parties

| | 2022 Actual | 2021 Actual |
|--|----------------|----------------|
| | \$ | \$ |
| | 164,464 | 787,031 |
| | 63,686 | 57,707 |
| | 9,747 | 5,345 |
| Amounts outstanding from related parties: | | |
| Trade and other receivables | 2,449 | 24,684 |

Amounts outstanding from related parties:

Trade and other receivables

(d) 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.

ii. Other Related Parties

An associate person of KMP was employed by the Shire under normal employment terms and conditions.

Any entity that is controlled by or over which KMP, or close family members of KMP, have authority and responsibility for planning, directing and controlling the activity of the entity, directly or indirectly, are considered related parties in relation to the Shire.

iii. Entities subject to significant influence by the Shire

An entity that has the power to participate in the financial and operating policy decisions of an entity, but does not have control over those policies, is an entity which holds significant influence. Significant influence may be gained by share ownership, statute or agreement.

SHIRE OF DOWERIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

20. JOINT ARRANGEMENTS

Share of joint operations

The Shire of Dowerin entered into joint arrangements with the State Housing Commission - Homeswest for construction of:

- 4 x 2 Bedroom Units for small families (Memorial Street Units) in 1996

The Shire has a 19% interest in the joint arrangement.

- 4 x Independent Living Units for Seniors (Lot 27 Goldfields Road - Hilda Street Units) in 2006

The Shire has a 21% interest in the joint arrangement.

Assets associated with the joint venture agreements are included in Council's Property, Plant & Equipment Register.

Statement of Financial Position

Land and Buildings
 Less:accumulated depreciation

Total assets

Statement of Comprehensive Income

Other revenue
 Other expenditure

Profit/(loss) for the period

| | 2022 | 2021 |
|--|------------------|------------------|
| | Actual | Actual |
| | \$ | \$ |
| | 1,155,947 | 1,155,947 |
| | (111,595) | (83,696) |
| | 1,044,352 | 1,072,251 |
| | 17,304 | 17,836 |
| | (56,538) | (56,553) |
| | (39,234) | (38,717) |

SIGNIFICANT ACCOUNTING POLICIES

Joint operations

A joint operation is a joint arrangement where the Shire has joint control with another party to the joint arrangement. All parties to joint arrangements have rights to the assets, and obligations for the liabilities relating to the arrangement.

Assets, liabilities, revenues and expenses relating to the Shire's interest in the joint operation are accounted for in accordance with the relevant Australian Accounting Standard.

SHIRE OF DOWERIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

21. FINANCIAL RISK MANAGEMENT

This note explains the Shire's exposure to financial risks and how these risks could affect the Shire's future financial performance.

| Risk | Exposure arising from | Measurement | Management |
|-------------------------------------|---|-----------------------------------|--|
| Market risk - interest rates | Long term borrowings at variable rates | Sensitivity analysis | Utilise fixed interest rate borrowings |
| Credit risk | Cash and cash equivalents, trade receivables, financial assets and debt investments | Aging analysis Credit analysis | Diversification of bank deposits, credit limits. Investment policy |
| Liquidity risk | Borrowings and other liabilities | Rolling cash flow forecasts | Availability of committed credit lines and borrowing facilities |

The Shire does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by the finance area under policies approved by the Council. The finance area identifies, evaluates and manages financial risks in close co-operation with the operating divisions. Council have approved the overall risk management policy and provide policies on specific areas such as investment policy.

(a) Interest rate risk

Cash and cash equivalents

The Shire's main interest rate risk arises from cash and cash equivalents with variable interest rates, which exposes the Shire to cash flow interest rate risk. Short term overdraft facilities also have variable interest rates however these are repaid within 12 months, reducing the risk level to minimal.

Excess cash and cash equivalents are invested in fixed interest rate term deposits which do not expose the Shire to cash flow interest rate risk. Cash and cash equivalents required for working capital are held in variable interest rate accounts and non-interest bearing accounts. Carrying amounts of cash and cash equivalents at the 30 June and the weighted average interest rate across all cash and cash equivalents, term deposits, and Treasury bonds held disclosed as financial assets at amortised cost are reflected in the table below.

| | Weighted Average Interest Rate | Carrying Amounts | Fixed Interest Rate | Variable Interest Rate | Non Interest Bearing |
|--|---------------------------------------|-------------------------|----------------------------|-------------------------------|-----------------------------|
| | % | \$ | \$ | \$ | \$ |
| 2022 | | | | | |
| Cash and cash equivalents | 0.05% | 1,518,378 | 0 | 1,518,378 | 0 |
| Financial assets at amortised cost - term deposits | 1.56% | 2,000,000 | 2,000,000 | 0 | 0 |
| 2021 | | | | | |
| Cash and cash equivalents | 0.05% | 1,960,401 | 0 | 1,960,401 | 0 |
| Financial assets at amortised cost - term deposits | 0.25% | 2,280,139 | 2,280,139 | 0 | 0 |

Sensitivity

Profit or loss is sensitive to higher/lower interest income from cash and cash equivalents as a result of changes in interest rates.

| | 2022 | 2021 |
|--|-------------|-------------|
| | \$ | \$ |
| Impact of a 1% movement in interest rates on profit and loss and equity* | 15,184 | 19,604 |

* Holding all other variables constant

Borrowings

Borrowings are subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. The Shire manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation. The Shire does not consider there to be any interest rate risk in relation to borrowings. Details of interest rates applicable to each borrowing may be found at Note 27.

SHIRE OF DOWERIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

21. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

Trade and Other Receivables

The Shire's major receivables comprise rates annual charges and user fees and charges. The major risk associated with these receivables is credit risk – the risk that the debts may not be repaid. The Shire manages this risk by monitoring outstanding debt and employing debt recovery policies. It also encourages ratepayers to pay rates by the due date through incentives.

Credit risk on rates and annual charges is minimised by the ability of the Shire to recover these debts as a secured charge over the land, that is, the land can be sold to recover the debt. The Shire is able to charge interest on overdue rates and annual charges at higher than market rates, which further encourages payment.

The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance.

The Shire applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

The expected loss rates are based on the payment profiles of rates and fees and charges over a period of 36 months before 1 July 2021 or 1 July 2022 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors such as the ability of ratepayers and residents to settle the receivables. Housing prices and unemployment rates have been identified as the most relevant factor in repayment rates, and accordingly adjustments are made to the expected credit loss rate based on these factors.

The loss allowance as at 30 June 2022 and 30 June 2021 for rates receivable was determined as follows:

| | Less than 1 year past due | More than 1 year past due | More than 2 years past due | More than 3 years past due | Total | Note |
|-----------------------|------------------------------|------------------------------|-------------------------------|-------------------------------|---------|------|
| 30 June 2022 | | | | | | |
| Rates receivable | | | | | | |
| Expected credit loss | 0.00% | 0.00% | 0.00% | 85.04% | | |
| Gross carrying amount | 156 | 55,438 | 16,564 | 70,299 | 142,457 | |
| Loss allowance | 0 | 0 | 0 | 59,782 | 59,782 | 5 |
| 30 June 2021 | | | | | | |
| Rates receivable | | | | | | |
| Expected credit loss | 0.00% | 0.00% | 0.00% | 62.11% | | |
| Gross carrying amount | 5,495 | 28,925 | 22,987 | 96,255 | 153,662 | |
| Loss allowance | 0 | 0 | 0 | 59,782 | 59,782 | 5 |

The loss allowance as at 30 June 2022 and 30 June 2021 was determined as follows for trade receivables.

| | Less than 1 year past due | More than 30 days past due | More than 60 days past due | More than 90 days past due | Total | Note |
|-----------------------------|------------------------------|-------------------------------|-------------------------------|-------------------------------|---------|------|
| 30 June 2022 | | | | | | |
| Trade and other receivables | | | | | | |
| Expected credit loss | 0.00% | 0.00% | 0.00% | 4.50% | | |
| Gross carrying amount | 842,263 | 2,090 | 510 | 3,067 | 847,930 | |
| Loss allowance | 0 | 0 | 0 | 138 | 138 | 5 |
| 30 June 2021 | | | | | | |
| Trade and other receivables | | | | | | |
| Expected credit loss | 0.04% | 0.00% | 0.00% | 0.44% | | |
| Gross carrying amount | 233,544 | 0 | 984 | 10,968 | 245,496 | |
| Loss allowance | 90 | 0 | 0 | 48 | 138 | 5 |

SHIRE OF DOWERIN
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2022

21. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

The loss allowances for trade receivables and contract assets as at 30 June reconcile to the opening loss allowances as follows:

| | Rates receivable | | Trade and other receivables | | Contract Assets | |
|-------------------------------------|------------------|----------------|-----------------------------|----------------|-----------------|----------------|
| | 2022 Actual | 2021 Actual | 2022 Actual | 2021 Actual | 2022 Actual | 2021 Actual |
| Opening loss allowance as at 1 July | \$ 59,782 | \$ 66,858 | \$ 138 | \$ 138 | \$ 0 | \$ 0 |
| Unused amount reversed | 0 | (7,076) | 0 | 0 | 0 | 0 |
| Closing loss allowance at 30 June | 59,782 | 59,782 | 138 | 138 | 0 | 0 |

Trade receivables and contract assets are written off where there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include, amongst others, the failure of a debtor to engage in a repayment plan with the Shire, and a failure to make contractual payments for a period of greater than 120 days past due.

Impairment losses on trade receivables and contract assets are presented as net impairment losses within operating profit. Subsequent recoveries of amounts previously written off are credited against the same line item.

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SHIRE OF DOWERIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

21. FINANCIAL RISK MANAGEMENT (Continued)

(c) Liquidity risk

Payables and borrowings

Payables and borrowings are both subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. The Shire manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended and overdraft facilities drawn upon if required and disclosed in Note 16(c).

The contractual undiscounted cash flows of the Shire's payables and borrowings are set out in the liquidity table below. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

| | Due within 1 year | Due between 1 & 5 years | Due after 5 years | Total contractual cash flows | Carrying values |
|----------------------------|-------------------------|-------------------------------|-------------------------|------------------------------------|--------------------|
| | \$ | \$ | \$ | \$ | \$ |
| 2022 | | | | | |
| Trade and other payables * | 407,749 | 0 | 0 | 407,749 | 407,749 |
| Borrowings | 146,254 | 570,015 | 837,789 | 1,554,058 | 1,299,974 |
| | 554,003 | 570,015 | 837,789 | 1,961,807 | 1,707,723 |
| 2021 | | | | | |
| Trade and other payables * | 388,083 | 0 | 0 | 388,083 | 388,083 |
| Borrowings | 225,067 | 566,026 | 950,753 | 1,741,846 | 1,487,767 |
| | 613,150 | 566,026 | 950,753 | 2,129,929 | 1,875,850 |

* excludes Prepaid rates and GST payable

22. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

There have been no material events after the reporting period which would affect the financial report of the Shire for the year ended 30th June 2022 or which would require a separate disclosure.

UNCONFIRMED

23. 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 statements 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 earnings

Interest income 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 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 cash generating non-specialised 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) whereby any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

For non-cash generating specialised assets that are measured under the revaluation model, such as roads, drains, public buildings and the like, no annual assessment of impairment is required. Rather AASB 116.31 applies and revaluations need only be made with sufficient regularity to ensure the carrying value does not differ materially from that which would be determined using fair value at the end of the reporting period.

k) Initial application of accounting standards

During the current year, no new or revised Australian Accounting Standards and Interpretations were compiled, became mandatory and were applicable to its operations.

New accounting standards for application in future years

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

- AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current
- AASB 2020-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments
- AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates
- AASB 2021-7 Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections

It is not expected these standards will have an impact on the financial report.

**SHIRE OF DOWERIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

24. FUNCTION AND ACTIVITY

(a) Service objectives and descriptions

Shire operations as disclosed in this financial report encompass the following service orientated functions and activities.

| PROGRAM NAME AND OBJECTIVES | ACTIVITIES |
|---|---|
| <p>GOVERNANCE</p> <p>To provide a decision making process for the efficient allocation of scarce resources.</p> | <p>Includes the activities of members of Council and the administrative support available to the Council for the provision of governance to the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific council services.</p> |
| <p>GENERAL PURPOSE FUNDING</p> <p>To collect revenue to allow for the provision of services.</p> | <p>Rates, general purpose government grants and interest revenue.</p> |
| <p>LAW, ORDER, PUBLIC SAFETY</p> <p>To provide services to help ensure a safer and environmentally conscious community.</p> | <p>Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.</p> |
| <p>HEALTH</p> <p>To provide an operational framework for environmental and community health.</p> | <p>Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.</p> |
| <p>EDUCATION AND WELFARE</p> <p>To provide services to disadvantaged persons, the elderly, children and youth.</p> | <p>Maintenance of child minding centre, playgroup centre, senior citizen centre and aged care centre. Provision and maintenance of home and community care programs and youth services.</p> |
| <p>HOUSING</p> <p>To provide housing to staff.</p> | <p>Staff housing, provision of general rental accomodation when buildings not required by staff.</p> |
| <p>COMMUNITY AMENITIES</p> <p>To provide services required by the community.</p> | <p>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.</p> |
| <p>RECREATION AND CULTURE</p> <p>To establish and effectively manage infrastructure and resources which help the social well being of the community.</p> | <p>Maintenance of public halls, civic centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, museum and other cultural facilities.</p> |
| <p>TRANSPORT</p> <p>To provide safe, effective and efficient transport services to the community.</p> | <p>Construction and maintenance of roads, streets, footpaths, depots, cycleways and parking facilities.</p> |
| <p>ECONOMIC SERVICES</p> <p>To help promote the Shire and its economic wellbeing.</p> | <p>Tourism and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, vermin control and standpipes. Building control.</p> |
| <p>OTHER PROPERTY AND SERVICES</p> <p>To monitor and control Council's overhead operating accounts.</p> | <p>Private works operation, plant repair and operation costs, housing and engineering operation costs.</p> |

SHIRE OF DOWERIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

24. FUNCTION AND ACTIVITY (Continued)

(b) Income and expenses

| | 2022 | 2022 | 2021 |
|---|---------------------|---------------------|--------------------|
| | Actual | Budget | Actual |
| | \$ | \$ | \$ |
| Income excluding grants, subsidies and contributions | | | |
| Governance | 0 | 0 | 27 |
| General purpose funding | 1,509,666 | 1,519,248 | 1,415,841 |
| Law, order, public safety | 3,056 | 5,500 | 4,517 |
| Health | 3,593 | 1,600 | 1,217 |
| Education and welfare | 12,190 | 9,876 | 53,571 |
| Housing | 110,945 | 145,000 | 236,832 |
| Community amenities | 267,108 | 287,152 | 263,825 |
| Recreation and culture | 29,418 | 22,500 | 51,279 |
| Transport | 20,239 | 26,049 | 26,521 |
| Economic services | 217,190 | 177,300 | 173,730 |
| Other property and services | 64,507 | 54,832 | 114,069 |
| | 2,237,912 | 2,249,057 | 2,341,429 |
| Grants, subsidies and contributions | | | |
| Governance | 427 | 8,000 | 0 |
| General purpose funding | 2,092,492 | 884,978 | 1,910,193 |
| Law, order, public safety | 28,883 | 35,200 | 33,252 |
| Education and welfare | 557,397 | 536,782 | 464,619 |
| Housing | 53,057 | 5,000 | 558 |
| Community amenities | 1,500 | 0 | 273 |
| Recreation and culture | 83,115 | 98,450 | 34,710 |
| Transport | 5,737,252 | 6,320,481 | 1,945,585 |
| Economic services | 6,141 | 5,000 | 48,678 |
| Other property and services | 37,776 | 0 | 31,763 |
| | 8,598,040 | 7,893,891 | 4,469,631 |
| Total Income | 10,835,952 | 10,142,948 | 6,811,060 |
| Expenses | | | |
| Governance | (435,358) | (436,496) | (383,266) |
| General purpose funding | (217,538) | (221,485) | (178,249) |
| Law, order, public safety | (157,824) | (131,300) | (137,062) |
| Health | (27,326) | (49,572) | (35,597) |
| Education and welfare | (489,202) | (602,795) | (580,531) |
| Housing | (295,638) | (265,816) | (289,752) |
| Community amenities | (474,251) | (471,723) | (398,139) |
| Recreation and culture | (996,390) | (948,054) | (995,536) |
| Transport | (6,414,069) | (7,312,861) | (2,536,928) |
| Economic services | (551,225) | (514,251) | (483,861) |
| Other property and services | (99,536) | (8,268) | (285,618) |
| Total expenses | (10,158,357) | (10,962,621) | (6,304,539) |
| Net result for the period | 677,595 | (819,673) | 506,521 |

SHIRE OF DOWERIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

24. FUNCTION AND ACTIVITY (Continued)

| | 2022 | 2022 | 2021 |
|---|-------------------|-------------------|----------------|
| | Actual | Budget | Actual |
| (c) Fees and Charges (including Service Charges) | \$ | \$ | \$ |
| General purpose funding | 3,721 | 2,200 | 2,453 |
| Law, order, public safety | 2,913 | 5,500 | 4,108 |
| Health | 3,593 | 1,600 | 1,143 |
| Education and welfare | 9,708 | 8,876 | 8,663 |
| Housing | 110,065 | 145,000 | 149,020 |
| Community amenities | 257,608 | 287,152 | 256,999 |
| Recreation and culture | 19,098 | 22,500 | 24,339 |
| Transport | 409 | 0 | 136 |
| Economic services | 215,687 | 175,300 | 172,337 |
| Other property and services | 9,533 | 5,500 | 9,824 |
| | 632,335 | 653,628 | 629,022 |
| (d) Total Assets | \$ | \$ | |
| Governance | 39,651 | 39,307 | |
| General purpose funding | 2,153,709 | 2,604,896 | |
| Law, order, public safety | 561,693 | 627,437 | |
| Education and welfare | 483,442 | 504,212 | |
| Housing | 4,025,048 | 4,146,880 | |
| Community amenities | 3,796,632 | 2,379,164 | |
| Recreation and culture | 12,187,968 | 10,746,112 | |
| Transport | 57,992,106 | 56,611,795 | |
| Economic services | 3,044,881 | 2,696,958 | |
| Other property and services | 2,552,285 | 2,739,949 | |
| | 86,855,925 | 83,096,710 | |

SHIRE OF DOWERIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

25. RATING INFORMATION

(a) General Rates

| RATE TYPE | | 2021/22 | 2021/22 | 2021/22 | 2021/22 | 2021/22 | 2021/22 | 2021/22 | 2021/22 | 2021/22 | 2021/22 | 2020/21 | |
|--|------------------------|------------|----------------------|-------------------------|---------------------|----------------------|-------------------|----------------------|---------------------|---------------------|------------------|----------------------|----------------------|
| Rate Description | Basis of valuation | Rate in \$ | Number of Properties | Actual Rateable Value * | Actual Rate Revenue | Actual Interim Rates | Actual Back Rates | Actual Total Revenue | Budget Rate Revenue | Budget Interim Rate | Budget Back Rate | Budget Total Revenue | Actual Total Revenue |
| | | \$ | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Residential | Gross rental valuation | 0.10300 | 44 | 1,292,747 | 133,153 | 0 | 0 | 133,153 | 133,153 | 0 | 0 | 133,153 | 133,988 |
| Commercial | Gross rental valuation | 0.10300 | 17 | 256,474 | 26,417 | 0 | 0 | 26,417 | 26,417 | 0 | 0 | 26,417 | 25,850 |
| Town Rural | Gross rental valuation | 0.10300 | 15 | 138,892 | 14,306 | 793 | 0 | 15,099 | 14,305 | 0 | 0 | 14,305 | 13,999 |
| Other Town | Gross rental valuation | 0.10300 | 19 | 33,549 | 3,439 | 0 | 0 | 3,439 | 3,439 | 0 | 0 | 3,439 | 3,365 |
| Rural Farmland | Unimproved valuation | 0.00780 | 95 | 141,076,000 | 1,100,393 | 0 | 0 | 1,100,393 | 1,099,969 | 0 | 0 | 1,099,969 | 1,069,409 |
| Sub-Total | | | 190 | 142,797,662 | 1,277,708 | 793 | 0 | 1,278,501 | 1,277,283 | 0 | 0 | 1,277,283 | 1,246,611 |
| Minimum payment | | \$ | | | | | | | | | | | |
| Residential | Gross rental valuation | 793 | 44 | 0 | 34,892 | 0 | 0 | 34,892 | 34,896 | 0 | 0 | 34,896 | 30,030 |
| Commercial | Gross rental valuation | 793 | 17 | 0 | 13,481 | 0 | 0 | 13,481 | 13,483 | 0 | 0 | 13,483 | 13,090 |
| Town Rural | Gross rental valuation | 793 | 15 | 0 | 11,895 | 0 | 0 | 11,895 | 11,897 | 0 | 0 | 11,897 | 11,550 |
| Other Town | Gross rental valuation | 232 | 19 | 0 | 4,408 | 0 | 0 | 4,408 | 4,404 | 0 | 0 | 4,404 | 4,275 |
| Rural Farmland | Unimproved valuation | 793 | 66 | 0 | 52,338 | (161) | 0 | 52,177 | 52,345 | 0 | 0 | 52,345 | 50,820 |
| Commercial | Unimproved valuation | 793 | 4 | 400 | 3,172 | 0 | 0 | 3,172 | 3,172 | 0 | 0 | 3,172 | 3,080 |
| Town Rural | Unimproved valuation | 793 | 4 | 92,000 | 3,172 | 0 | 0 | 3,172 | 3,172 | 0 | 0 | 3,172 | 3,080 |
| Mining | Unimproved valuation | 232 | 10 | 57,675 | 2,320 | 598 | 0 | 2,918 | 2,318 | 0 | 0 | 2,318 | 450 |
| Sub-Total | | | 179 | 150,075 | 125,678 | 437 | 0 | 126,115 | 125,687 | 0 | 0 | 125,687 | 116,375 |
| | | | 369 | 142,947,737 | 1,403,386 | 1,230 | 0 | 1,404,616 | 1,402,970 | 0 | 0 | 1,402,970 | 1,362,986 |
| Total amount raised from general rates | | | | | | | | 1,404,616 | | | | 1,402,970 | 1,362,986 |
| * Rateable value is based on the value of properties at the time the rate is raised. | | | | | | | | | | | | | |
| Rates (excluding general rates) | | | | | | | | | | | | | |
| Ex-gratia Rates | | | | | | | | | | | | | |
| Ex-gratia Rates | | | | | | | | 47,623 | | | | 45,000 | 46,600 |
| Sub-Total | | | 0 | 0 | 0 | 0 | 0 | 47,623 | 0 | 0 | 0 | 45,000 | 46,600 |
| Total amount raised from rates (excluding general rates) | | | | | | | | 47,623 | | | | 45,000 | 46,600 |
| Total Rates | | | | | | | | 1,452,239 | | | | 1,447,970 | 1,409,586 |

The entire balance of rates revenue has been recognised at a point in time in accordance with AASB 1058 *Income for not-for-profit entities*.

25. RATING INFORMATION (Continued)

(b) Specified Area Rate

The Shire did not levy a specified are rate during the current reporting period

(c) Service Charges

In prior years, sewerage charges have been seperately disclosed. An assessment has been made of the nature of these revenue items and are now included in Fees and Charges.

UNCONFIRMED

SHIRE OF DOWERIN
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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25. RATING INFORMATION (Continued)

(e) Interest Charges & Instalments

| Instalment Options | Date Due | Instalment Plan Admin Charge \$ | Instalment Plan Interest Rate % | Unpaid Rates Interest Rate % |
|---------------------|------------|------------------------------------|------------------------------------|---------------------------------|
| Option One | | | | |
| Single full payment | 23/09/2021 | 0.0 | 0.00% | 7.00% |
| Option Two | | | | |
| First instalment | 23/09/2021 | 5.0 | 5.50% | 7.00% |
| Second instalment | 24/01/2022 | 5.0 | 5.50% | 7.00% |
| Option Three | | | | |
| First instalment | 23/09/2021 | 5.0 | 5.50% | 7.00% |
| Second instalment | 24/11/2021 | 5.0 | 5.50% | 7.00% |
| Third instalment | 24/01/2022 | 5.0 | 5.50% | 7.00% |
| Fourth instalment | 24/03/2022 | 5.0 | 5.50% | 7.00% |

| | 2022 Actual \$ | 2022 Budget \$ | 2021 Actual \$ |
|------------------------------|-------------------|-------------------|-------------------|
| Charges on installment plan | 1,005 | 1,500 | 1,820 |
| Interest on installment plan | 3,538 | 4,000 | 4,032 |
| Interest on unpaid rates | 9,252 | 10,000 | 8,813 |
| Pensioner deferred interest | 242 | 0 | 392 |
| | 14,037 | 15,500 | 15,057 |

SHIRE OF DOWERIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

26. RATE SETTING STATEMENT INFORMATION

| | | 2021/22 Budget | 2020/21 |
|--|--|--------------------------------------|--------------------------------------|
| | 2021/22 (30 June 2022 Carried Forward) | (30 June 2022 Carried Forward) | (30 June 2021 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 Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> . | | | |
| Adjustments to operating activities | | | |
| | Less: Profit on asset disposals | (12,381) | (88,072) |
| 9(b) | (27,442) | | |
| | Less: Movement in employee leave reserve | 20,583 | 20,260 |
| | Less: Fair value adjustments to financial assets at fair value through profit and loss | 0 | (2,804) |
| | (2,998) | | |
| | Movement in pensioner deferred rates (non-current) | 0 | 13,805 |
| | (2,388) | | |
| | Movement in employee benefit provisions (non-current) | 0 | (5,332) |
| | (2,313) | | |
| | Add: Loss on disposal of assets | 19,746 | 8,776 |
| 9(b) | 0 | | |
| | Add: Depreciation | 1,516,549 | 1,993,364 |
| 9(a) | 2,098,682 | | |
| | Non-cash amounts excluded from operating activities | 1,544,497 | 1,939,997 |
| | 2,083,657 | | |
| (b) Surplus/(deficit) after imposition of general rates | | | |
| The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement 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 | (2,033,581) | (2,280,141) |
| 28 | (2,475,964) | | |
| | Add: Current liabilities not expected to be cleared at end of year | 0 | 187,197 |
| | - Current portion of borrowings | 98,350 | 77,767 |
| 13 | 113,970 | | |
| | - Liabilities supported by a reserve | | |
| | 97,883 | | |
| | Total adjustments to net current assets | (1,935,231) | (2,015,177) |
| | (2,264,111) | | |
| Net current assets used in the Rate Setting Statement | | | |
| | Total current assets | 2,311,578 | 4,746,039 |
| | 4,455,838 | | |
| | Less: Total current liabilities | (376,347) | (1,455,448) |
| | (1,177,793) | | |
| | Less: Total adjustments to net current assets | (1,935,231) | (2,015,177) |
| | (2,264,111) | | |
| | Net current assets used in the Rate Setting Statement | 0 | 1,275,414 |
| | 1,013,934 | | |

SHIRE OF DOWERIN
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FOR THE YEAR ENDED 30 JUNE 2022

27. BORROWING AND LEASE LIABILITIES

Borrowings

| Purpose | Note | Actual | | | | | | Budget | | | | |
|---------------------------------------|------|--------------------------|--------------------------|-------------------------------------|---------------------------|--------------------------|-------------------------------------|---------------------------|--------------------------|--------------------------|-------------------------------------|---------------------------|
| | | Principal at 1 July 2020 | New Loans During 2020-21 | Principal Repayments During 2020-21 | Principal at 30 June 2021 | New Loans During 2021-22 | Principal Repayments During 2021-22 | Principal at 30 June 2022 | Principal at 1 July 2021 | New Loans During 2021-22 | Principal Repayments During 2021-22 | Principal at 30 June 2022 |
| | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Dowerin Community Club | 97 | 148,819 | 0 | (72,904) | 75,915 | 0 | (75,915) | 0 | 75,905 | 0 | (75,916) | (11) |
| Multi Tyre Roller | 103 | 0 | 170,000 | (10,297) | 159,703 | 0 | (20,722) | 138,981 | 150,618 | 0 | (20,723) | 129,895 |
| Smooth Drum Tyre Roller | 104 | 0 | 150,000 | (9,085) | 140,915 | 0 | (18,289) | 122,625 | 150,000 | 0 | (18,284) | 131,716 |
| Swimming Pool | 101 | 181,574 | 0 | (18,759) | 162,815 | 0 | (19,099) | 143,716 | 162,815 | 0 | (18,497) | 144,318 |
| Short Term Accommodation Project 2017 | 99 | 680,627 | 0 | (32,048) | 648,579 | 0 | (33,063) | 615,516 | 648,580 | 0 | (33,063) | 615,517 |
| GROH house | 100 | 265,172 | 0 | (10,332) | 254,840 | 0 | (10,704) | 244,136 | 254,839 | 0 | (10,704) | 244,135 |
| Swimming Pool | DEM | 50,000 | 0 | (5,000) | 45,000 | 0 | (10,000) | 35,000 | 45,000 | 0 | (10,000) | 35,000 |
| Total | | 1,326,192 | 320,000 | (158,425) | 1,487,767 | 0 | (187,793) | 1,299,974 | 1,487,757 | 0 | (187,187) | 1,300,570 |

Borrowing Interest Repayments

| Purpose | Note | Function and activity | Loan Number | Institution | Interest Rate | Actual for year ending 30 June 2022 | Budget for year ending 30 June 2022 | Actual for year ending 30 June 2021 |
|---------------------------------------|------|------------------------|-------------|-------------|---------------|-------------------------------------|-------------------------------------|-------------------------------------|
| | | | | | | \$ | \$ | \$ |
| Dowerin Community Club | | Recreation and culture | 97 | WATC * | 4.09% | (2,136) | (2,337) | (5,161) |
| Multi Tyre Roller | | Transport | 103 | WATC * | 1.09% | (1,264) | (1,289) | (897) |
| Smooth Drum Tyre Roller | | Transport | 104 | WATC * | 1.09% | (1,116) | (1,137) | (792) |
| Swimming Pool | | Recreation and culture | 101 | WATC * | 1.91% | (2,839) | (4,801) | (3,179) |
| Short Term Accommodation Project 2017 | | Economic services | 99 | WATC * | 3.25% | (19,858) | (20,108) | (20,880) |
| GROH house | | Housing | 100 | WATC * | 3.75% | (8,909) | (9,003) | (9,285) |
| Swimming Pool | | Recreation and culture | DEM | DEM** | 0.00% | 0 | 0 | 0 |
| Total | | | | | | (36,122) | (38,675) | (40,194) |
| Total Interest Repayments | 2(b) | | | | | (36,122) | (38,675) | (40,194) |

* WA Treasury Corporation

**DEM - Interest Free Loan from Dowerin Events Management

SHIRE OF DOWERIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

28. RESERVE ACCOUNTS

| | 2022 Actual Opening Balance | 2022 Actual Transfer to | 2022 Actual Transfer (from) | 2022 Actual Closing Balance | 2022 Budget Opening Balance | 2022 Budget Transfer to | 2022 Budget Transfer (from) | 2022 Budget Closing Balance | 2021 Actual Opening Balance | 2021 Actual Transfer to | 2021 Actual Closing Balance |
|---|--------------------------------------|-------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|-------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|-------------------------------|--------------------------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Restricted by council | | | | | | | | | | | |
| (a) Employee Entitlement Reserve | 77,767 | 20,116 | 0 | 97,883 | 77,767 | 20,583 | 0 | 98,350 | 57,507 | 20,260 | 77,767 |
| (b) Plant Replacement Reserve | 195,176 | 292,301 | 0 | 487,477 | 195,176 | 51,206 | (120,000) | 126,382 | 141,172 | 54,004 | 195,176 |
| (c) Sewerage Asset Preservation Reserve | 1,069,075 | 86,618 | (243,605) | 912,088 | 1,069,074 | 88,235 | (47,000) | 1,110,309 | 1,011,234 | 57,841 | 1,069,075 |
| (d) Information Technology Reserve | 39,307 | 344 | 0 | 39,651 | 39,307 | 295 | 0 | 39,602 | 29,175 | 10,132 | 39,307 |
| (e) Land & Building Reserve | 346,803 | 3,013 | 0 | 349,816 | 346,803 | 2,578 | (150,000) | 199,381 | 146,075 | 200,728 | 346,803 |
| (f) Emergency Reserve | 10,000 | 0 | (10,000) | 0 | 10,000 | 0 | (10,000) | 0 | 0 | 10,000 | 10,000 |
| (g) Swimming Pool Reserve | 30,294 | 10,267 | 0 | 40,561 | 30,294 | 10,227 | (40,521) | 0 | 20,203 | 10,091 | 30,294 |
| (h) Recreation Reserve | 205,800 | 309 | 0 | 206,109 | 205,800 | 1,544 | (92,000) | 115,344 | 194,920 | 10,880 | 205,800 |
| (i) Community Housing Reserve | 59,915 | 90 | 0 | 60,005 | 59,915 | 449 | 0 | 60,364 | 49,691 | 10,224 | 59,915 |
| (j) Economic Reserve | 66,870 | 101 | 0 | 66,971 | 66,870 | 502 | 0 | 67,372 | 56,614 | 10,256 | 66,870 |
| (k) Bowling Green Reserve | 107,084 | 10,161 | 0 | 117,245 | 107,084 | 10,803 | 0 | 117,887 | 98,639 | 8,445 | 107,084 |
| (l) Tennis Court Reserve | 52,050 | 6,078 | 0 | 58,128 | 52,050 | 6,390 | 0 | 58,440 | 45,843 | 6,207 | 52,050 |
| (m) Depot Reserve | 10,000 | 10,015 | 0 | 20,015 | 10,000 | 10,075 | 0 | 20,075 | 0 | 10,000 | 10,000 |
| (n) Waste Reserve | 10,000 | 10,015 | 0 | 20,015 | 10,000 | 10,075 | 0 | 20,075 | 0 | 10,000 | 10,000 |
| | 2,280,141 | 449,428 | (253,605) | 2,475,964 | 2,280,140 | 212,962 | (459,521) | 2,033,581 | 1,851,073 | 429,068 | 2,280,141 |

All reserves are supported by cash and cash equivalents and financial assets at amortised cost and are restricted within equity as Reserves - cash/financial assets backed.

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 | Anticipated date of use | Purpose of the reserve |
|---|-------------------------|--|
| (a) Employee Entitlement Reserve | Ongoing | -To cash back the cost of Long Service, Annual and Sick Leave where the leave cannot be absorbed within the annual budget. |
| (b) Plant Replacement Reserve | Ongoing | -To ensure the cost of additional new plant and refurbishment or replacement can be met as per the Plant Replacement Program |
| (c) Sewerage Asset Preservation Reserve | Ongoing | -To provide for the replacement and development of sewerage and stormwater infrastructure throughout the Shire. |
| (d) Information Technology Reserve | Ongoing | -To be used for the renewal & upgrade of Shire of Dowerin Information Technology |
| (e) Land & Building Reserve | Ongoing | -To assist with funding the development and purchase of land and building assets. |
| (f) Emergency Reserve | Ongoing | -To be used to reduce immediate cash flow pressure during a declared emergency |
| (g) Swimming Pool Reserve | Ongoing | -To be used for the renewal and/or upgrade and development of the swimming pool. |
| (h) Recreation Reserve | Ongoing | -To fund future maintenance, upgrades and developments of recreation facilities, including the swimming pool. |
| (i) Community Housing Reserve | Ongoing | -To enable participation in community housing projects such as independent living units for seniors |
| (j) Economic Reserve | Ongoing | -To maintain a reserve to fund economic development initiatives |
| (k) Bowling Green Reserve | Ongoing | -To be used for the replacement of the bowling greens. |
| (l) Tennis Court Reserve | Ongoing | -To be used for the replacement of the Tennis Courts |
| (m) Depot Reserve | Ongoing | -To be used for the purpose of construction of a new Shire of Dowerin Works Depot facility |
| (n) Waste Reserve | Ongoing | -To be used for the renewal & development of the Shire of Dowerin Waste Facility |



Our Ref: 8298

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Dear Ms McCall

ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2022

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 Issue

While the result of the audit was generally satisfactory, I would like to draw your attention to the attached matter that was identified during the audit. This matter has 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 matter being reported is limited to the deficiency that has been identified during the audit that is 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 18 August 2022.

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 7542 if you would like to discuss these matters further.

Yours sincerely



Liang Wong
Assistant Director
Financial Audit
6 December 2022

Attach

UNCONFIRMED