

Ordinary Council Meeting Minutes

22 July 2025



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SHIRE OF DALWALLINU

MINUTES of the Ordinary Meeting of Council held at the Council Chambers, Shire Administration Centre, Dalwallinu on Tuesday 22 July 2025.

SHIRE PRESIDENT DECLARATION

In accordance with the Local Government Act, this public meeting is being recorded. The recording will be archived and available on Councils website.

Thank you for your co-operation.

1. OPENING & ANNOUNCEMENT OF VISITORS

The Chairperson (President) opened the meeting at 5.01pm.

2. ANNOUNCEMENTS OF PRESIDING MEMBER

Nil

3. ATTENDANCE RECORD

3.1 Present

Shire President	Cr KL Carter
Deputy Shire President	Cr SC Carter
	Cr JL Counsel
	Cr S Dawson
	Cr MM Harms

Chief Executive Officer	Ms JM Knight	
Manager Planning & Development Services	Mr D Burke	(entered at 5.09pm)

Public

Nil

3.2 Apologies

Nil

3.3 Leave of Absence Previously Granted

Cr DS Cream
Cr JH Cruz

4. DECLARATIONS OF INTEREST

Nil

5. PUBLIC QUESTION TIME

5.1 Response to Previous Public Questions Taken on Notice

Nil

5.2 Public Question Time

Nil



6 MINUTES OF PREVIOUS MEETINGS

6.1 Ordinary Council Meeting – 24 June 2025

MOTION 10434

Moved Cr SC Carter
Seconded Cr S Dawson

That the Minutes of the Ordinary Meeting of Council held 24 June 2025 be confirmed.

CARRIED 5/0

For: President KL Carter, Deputy SC Carter, Cr JL Counsel, Cr DS Dawson, Cr MM Harms
Against: Nil

6.2 Special Council Meeting – 15 July 2025

MOTION 10435

Moved Cr JL Counsel
Seconded Cr MM Harms

That the Minutes of the Special Meeting of Council held 15 July 2025 be confirmed.

CARRIED 5/0

For: President KL Carter, Deputy SC Carter, Cr JL Counsel, Cr DS Dawson, Cr MM Harms
Against: Nil



- 7 PETITIONS/PRESENTATIONS/DEPUTATIONS/DELEGATES/REPORTS/SUBMISSIONS**
- 7.1 Petitions**
Nil
- 7.2 Presentations**
Nil
- 7.3 Deputations**
Nil
- 7.4 Delegates Reports/Submissions**
Nil
- 8 METHOD OF DEALING WITH AGENDA BUSINESS (Show of hands)**
As agreed.



9 REPORTS

9.1 WORKS & SERVICES

9.1.1 Request to Call E-Quotes for New Prime Mover Truck

Report Date	22 July 2025
Applicant	Shire of Dalwallinu
File Ref	PS/2 – Plant & Equipment Purchasing
Previous Meeting Reference	Nil
Prepared by	Marc Bennett, Manager Works and Services
Supervised by	Jean Knight, Chief Executive Officer
Disclosure of interest	Nil
Voting Requirements	Simple Majority
Attachments	Nil

Purpose of Report

Council is requested to authorise the calling of E-Quotes for the Supply and Delivery of a New Prime Mover Truck.

Background

As per Council's plant replacement program, the Nissan Prime Mover (DL9346) is due to be replaced.

Consultation

Chief Executive Officer
Works Supervisor

Legislative Implications

State

Local Government Act 1995 Section 3.57- Provision of goods and services.
Local Government (Functions and General) Regulations 1996

Policy Implications

Local

Council Policy 3.3 Regional Price Preference
Council Policy 3.5 Purchasing

Financial Implications

An allocation of the supply and deliver of a new prime mover truck has been included in the 2025 – 2026 budget.

General Function Implications

Nil

Strategic Implications

Nil

Site Inspection

Site inspection undertaken: Not applicable



Sustainability & Climate Change Implications

Economic implications

There are no known significant economic implications associated with this proposal.

Social implications

There are no known significant social implications associated with this proposal.

Environmental implications

There are no known significant environmental implications associated with this proposal.

Officer Comment

The Officer is seeking authorisation to call for E-Quotes and subject to Council's approval, issue a purchase order for a new Prime Mover Truck to be delivered and paid for in the 2025-2026 financial year and authorisation for the disposal by public tender of the Nissan Prime Mover (DL9346).

The E-Quote is expected to be called on Wednesday 23 July 2025 and close at 2:00pm Thursday 28 August 2025.

The proposed weighting for scoring of the E-quotes is listed below:

Description	Weighting
Warranty period of machine	20%
Parts Support	20%
Price	60%
Total	100%

As Council will enter the 'caretaker' period on 4 September 2025, this item will not be considered until the Ordinary Council Meeting scheduled for 28 October 2025.



Officer Recommendation/Council Resolution

MOTION 10436

Moved Cr MM Harms

Seconded Cr S Dawson

That Council:

1. Authorises the Chief Executive Officer to call for E-Quotes for the Supply and Delivery of a New Prime Mover Truck;
2. Sets the following weighted scoring as follows:
 - (a) Warranty period of machine 20%
 - (b) Parts Support 20%
 - (c) Price 60%
- 3 Authorises the Chief Executive Officer to sell via public auction DL9346 – 2014 UD Nissan Prime Mover.

CARRIED 5/0

For: President KL Carter, Deputy SC Carter, Cr JL Counsel, Cr DS Dawson, Cr MM Harms

Against: Nil



9.2 PLANNING & DEVELOPMENT

There were Nil reports from Planning & Development Services this month.



9.3 CORPORATE SERVICES

9.3.1 Accounts for Payment for June 2025*

Report Date	22 July 2025
Applicant	Shire of Dalwallinu
File Ref	FM/9 Financial Reporting
Previous Meeting Reference	Nil
Prepared by	Hanna Jolly, Manager Corporate Services
Supervised by	Jean Knight, Chief Executive Officer
Disclosure of interest	Nil
Voting Requirements	Simple Majority
Attachments	Summary of Accounts for Payment

Purpose of Report

Council is requested to consider the acceptance and approval of the Schedule of Accounts for Payment.

Background

A list of invoices paid for the month of June 2025 from the Municipal Account to the sum of \$926,971.28 paid by EFT is attached together with a list of bank fees, payroll, direct debit payments, loan payments and transfer to Term Deposits. These payments total \$1,229,340.14. There were no payments from the Trust Account. Total payments from all accounts being \$1,229,340.14 have been listed for Council's ratification.

Consultation

In accordance with the requirements of the *Local Government Act 1995* a list of accounts paid, by approval of the Chief Executive Officer under Council's delegated authority, is to be completed for each month showing:

- The payees names
- The amount of the payments
- Sufficient information to identify the payment
- The date of the payment

The attached list meets the requirements of the Financial Regulations,

In addition to the above statutory requirements, Financial Management Regulation Section 13(4) requires 'the total of the other outstanding accounts be calculated and a statement be presented to Council at the next Council meeting'.

Legislative Implications

State

Local Government Act 1995

Local Government (Financial Management) Regulations 1996

Policy Implications

Nil



Financial Implications

Payments are in accordance with the revised budget for 2024/2025.

General Function Implications

Nil

Strategic Implications

Nil

Site Inspection

Not applicable

Sustainability & Climate Change Implications**Economic implications**

There are no known significant economic implications associated with this proposal.

Social implications

There are no known significant social implications associated with this proposal.

Environmental implications

There are no known significant environmental implications associated with this proposal.

Officer Comment

Accounts for Payments are in accordance with the revised budget for 2024/2025 or authorised by separate resolution.



Officer Recommendation/Council Resolution

MOTION 10437

Moved Cr SC Carter
Seconded Cr JL Counsel

That Council, in accordance with the requirements of sections 13(1), 13(3), and 13(4) of the *Local Government (Financial Management) Regulations 1996* a list of payments made in June 2025 under Chief Executive Officer's delegated authority is endorsed in respect to the following bank accounts:

Municipal Fund Account totalling \$1,229,340.14 consisting of:

EFT Payments (EFT17189-EFT17266)	\$926,971.28
<i>Wex Australia EFT17193</i>	<i>\$2,857.97</i>
EFT Payments (Payroll)	\$145,536.92
Direct Debit – Credit Card (DD18347.1)	\$7,529.40
Direct Debit – Superannuation (DD18314.1 & DD18330.1)	\$27,938.80
Direct Debit – Payments to Department of Transport	\$120,641.50
Bank Fees	\$722.24

CARRIED 5/0

For: President KL Carter, Deputy SC Carter, Cr JL Counsel, Cr DS Dawson, Cr MM Harms
Against: Nil



EFT PAYMENTS FOR THE MONTH OF JUNE 2025

Chq/EFT	Date	Name	Description	Amount
EFT17189	12/06/2025	On Hold On Line	Phone Services	77.00
EFT17190	12/06/2025	Wheatbelt Vet Services Pty Ltd	Cat control services	113.50
EFT17191	12/06/2025	WURTH AUSTRALIA PTY LTD	Parts	130.80
EFT17192	12/06/2025	WATER CORPORATION	Water usage	13,980.42
EFT17193	12/06/2025	Wex Australia Pty Ltd	Fuel	2,857.97
EFT17194	12/06/2025	AUSTRALIA POST - SHIRE	Postage	126.68
EFT17195	12/06/2025	BOC LIMITED	Gas containers	40.03
EFT17196	12/06/2025	Bridgestone Service Centre Dalwallinu	Puncture repair	50.50
EFT17197	12/06/2025	JENNY'S BAKEHOUSE	Event supplies	55.00
EFT17198	12/06/2025	ST JOHN AMBULANCE DALWALLINU	Memberships	192.00
EFT17199	12/06/2025	SYNERGY	Electricity Usage	12,648.56
EFT17200	12/06/2025	DEPARTMENT OF FIRE AND EMERGENCY SERVICES	2024/25 ESL	10,446.74
EFT17201	12/06/2025	Team Global Express Pty Ltd	Freight	578.13
EFT17202	12/06/2025	REFUEL AUSTRALIA	Diesel	14,573.52
EFT17203	12/06/2025	ROWDY'S ELECTRICAL	Electrical repairs	589.23
EFT17204	12/06/2025	AMPAC DEBT RECOVERY	Debt recovery	276.10
EFT17205	12/06/2025	BITUTEK PTY LTD	Road seal	92,108.06
EFT17206	12/06/2025	ALEMLUBE PTY LTD	Service	1,100.00
EFT17207	12/06/2025	DALLCON	Headwalls	7,783.60
EFT17208	12/06/2025	Delta Agribusiness WA Pty Ltd	Assorted goods	5,615.48
EFT17209	12/06/2025	LIBERTY PLUMBING & GAS	Hot water system	4,322.50
EFT17210	12/06/2025	Dalwallinu Toy Library Incorporated	Community Grant 2025, Round 2	708.89
EFT17211	12/06/2025	Totally Workwear Joondalup	Work Uniforms	571.90
EFT17212	12/06/2025	DALWALLINU FOODWORKS	Assorted supplies for Admin, Council and Events	422.65
EFT17213	12/06/2025	E FIRE & SAFETY	Fire indicator panel testing	528.00
EFT17214	12/06/2025	DEPARTMENT OF ENERGY, MINES, INDUSTRY REGULATIONS AND SAFETY	BSL collected	123.30
EFT17215	12/06/2025	RICOH FINANCE	Lease fees photocopiers	390.61
EFT17216	12/06/2025	DOMAIN DIGITAL	IT charges	4,721.20
EFT17217	12/06/2025	TELAIR PTY LTD	NBN service	567.00
EFT17218	12/06/2025	Diamandia Pty Ltd	Rates refund	1,016.10
EFT17219	12/06/2025	Maximum Drainage	Drainage works	36,972.98

Chq/EFT	Date	Name	Description	Amount
EFT17220	12/06/2025	Aaro Group Pty Ltd	Sewerage Upgrade	167,275.71
EFT17221	12/06/2025	B & K Fencing	Fence repairs	1,072.50
EFT17222	12/06/2025	Greta Wallis	Bond refund	34.00
EFT17223	12/06/2025	Gazz's Maintenance Services	Cleaning and maintenance	5,245.00
EFT17224	12/06/2025	Westline Contracting	Linemarking	5,867.40
EFT17225	12/06/2025	Bradford Air (C P & L M Bradford Pty Ltd T/as)	Service cool rooms	1,885.40
EFT17226	12/06/2025	PAYWISE PTY LTD	Lease payment	1,539.89
EFT17227	12/06/2025	BOEKEMAN MACHINERY	Parts	208.59
EFT17228	12/06/2025	LANDGATE	Gross rental valautions chargeable	64.50
EFT17229	26/06/2025	Elders Rural Services Australia Limited	Materials	1,100.00
EFT17230	26/06/2025	Wheatbelt Vet Services Pty Ltd	Cat control services	100.60
EFT17231	26/06/2025	JOHN R WALLIS ENGINEERING	Parts	2,728.57
EFT17232	26/06/2025	RBC - RURAL	Photocopier charges	958.62
EFT17233	26/06/2025	JASON SIGNMAKERS	Materials	814.92
EFT17234	26/06/2025	AVON WASTE	Waste collections	24,870.18
EFT17235	26/06/2025	TELSTRA	Assorted Phones usage	1,607.13
EFT17236	26/06/2025	OFFICEWORKS	June Stationery Order	789.20
EFT17237	26/06/2025	SYNERGY	Electricity Usage	10,696.98
EFT17238	26/06/2025	Team Global Express Pty Ltd	Freight	160.75
EFT17239	26/06/2025	ROWDY'S ELECTRICAL	Split System	6,360.61
EFT17240	26/06/2025	Main Roads Western Australia	Line Marking	360,193.52
EFT17241	26/06/2025	R N R AUTO ELECTRICS	Repairs	590.15
EFT17242	26/06/2025	DALLCON	Materials	2,090.00
EFT17243	26/06/2025	RIVER ENGINEERING	Sewerage Upgrade	6,601.98
EFT17244	26/06/2025	IXOM OPERATIONS PTY LTD	Gas containers	84.57
EFT17245	26/06/2025	LIBERTY PLUMBING & GAS	Assorted plumbing works	400.00
EFT17246	26/06/2025	Totally Workwear Joondalup	Uniforms	105.60
EFT17247	26/06/2025	WA CONTRACT RANGER SERVICES PTY LTD	Ranger services	1,980.00
EFT17248	26/06/2025	Kalannie Sporting & Recreation Club Inc	Hire of meeting room	77.00
EFT17249	26/06/2025	DOMAIN DIGITAL	Warranty payment	5,660.05
EFT17250	26/06/2025	Shire of Kulin	Long Service Leave Liability	14,486.43
EFT17251	26/06/2025	COMMERCIAL LOCKSMITHS PTY LTD ATF THE LUKSA FAMILY TRUST	Annual maintenance	2,101.00
EFT17252	26/06/2025	Kleen West Distributors	Cleaning products	2,513.50

Chq/EFT	Date	Name	Description	Amount
EFT17253	26/06/2025	Three Sons Pty Ltd	Pre placement medical	201.00
EFT17254	26/06/2025	Able Sales Pty Ltd	Generator	1,190.00
EFT17255	26/06/2025	Tree Tech Australia Pty Ltd	Tree services	1,069.20
EFT17256	26/06/2025	Snap Applecross (Silver Springs Holdings P/L t/as)	Office supplies	1,063.00
EFT17257	26/06/2025	JLT RISK SOLUTIONS PTY LTD	Regional Risk Co-Ordinator	8,958.40
EFT17258	26/06/2025	Omnicom Media Group Australia Pty Ltd	Advertising	710.37
EFT17259	26/06/2025	Mariz Olarve	Refund	85.35
EFT17260	26/06/2025	PAYWISE PTY LTD	Lease payment	1,539.89
EFT17261	26/06/2025	Sacha Trethewey	Bond refund	15.00
EFT17262	26/06/2025	Countryside Plumbing Services (AM Hanlon & M Hanlon T/as)	Sewer repairs	6,590.10
EFT17263	26/06/2025	SUPAGAS PTY LTD	Gas containers	1,188.00
EFT17264	26/06/2025	LANDGATE	Subscription renewal	2,609.00
EFT17265	26/06/2025	DALWALLINU COMMUNITY RESOURCE CENTRE	Community Grant 2025, Round 2	857.67
EFT17266	30/06/2025	WEST COAST STABILISERS	Maintenance Grading	56,941.50
				926,971.28

DIRECT DEBITS FOR THE MONTH OF JUNE 2025

Chq/EFT	Date	Name	Description	Amount
DD18314.1	05/06/2025	Precision Administration Services Pty Ltd	Superannuation	14,525.43
DD18330.1	19/06/2025	Precision Administration Services Pty Ltd	Superannuation	13,413.37
				27,938.80

CREDIT CARD PAYMENTS FOR THE MONTH OF JUNE 2025

Chq/EFT	Date	User	Name	Description	Amount
DD18347.1	24/06/2025	Jean Knight	Aussie Broadband	NBN Service	79.00
	23/06/2025	Jean Knight	WALGA Events	Training	67.30
	23/06/2025	Hanna Jolly	Shire of Dalwallinu	Vehicle licensing	300.00
	20/06/2025	Hanna Jolly	Host	Supplies	128.40
	13/06/2025	Jean Knight	Adobe Systems Pty Ltd	Subscription renewal	1055.87
	10/06/2025	Jean Knight	Kosmic Sound	PA System	1119.00
	10/06/2026	Jean Knight	Puma Dalwallinu	Ice	32.00
	09/06/2025	Jean Knight	WA Newspapers Pty Ltd	Subscription renewal	15.00
	06/06/2025	Jean Knight	Dalwallinu Foodworks	Refreshments	92.36
	05/06/2025	Jean Knight	Banner Buzz	Supplies for vermin control	414.66
	04/06/2025	Jean Knight	Chargefox	EV Station management fee	72.29
	02/06/2025	Jean Knight	Woolworths	Refreshments	128.77
	29/05/2025	Jean Knight	Landgate	Lease document fee	105.15
	29/05/2025	Jean Knight	Dept Planning, Lands & Heritage	Deposit	3669.00
	27/05/2025	Hanna Jolly	Geraldton Mower & Repair	Service	250.60
					7,529.40

CHARGE CARDS PAYMENTS FOR THE MONTH OF JUNE 2025

Chq/EFT	Card Name	Card Type	Date	User	Description	Amount
EFT17193	Wex Australia Pty Ltd	Fuel Card	09/05/2025	Megan Pipe	Fuel	76.75
			17/05/2025	Steve Brindley	Fuel	80.60
			20/05/2025	Gareth Barnes	Fuel	326.02
			08/05/2025	Jean Knight	Fuel	191.24
			21/05/2025	Jean Knight	Fuel	199.17
			02/05/2025	Olufemi Onikola	Fuel	62.35
			04/05/2025	Olufemi Onikola	Fuel	66.85
			08/05/2025	Olufemi Onikola	Fuel	52.14
			11/05/2025	Olufemi Onikola	Fuel	68.75
			12/05/2025	Olufemi Onikola	Fuel	50.00
			16/05/2025	Olufemi Onikola	Fuel	56.06
			18/05/2025	Olufemi Onikola	Fuel	76.38
			22/05/2025	Olufemi Onikola	Fuel	87.10
			24/05/2024	Olufemi Onikola	Fuel	101.77
			03/05/2025	Hanna Jolly	Fuel	60.36
			13/05/2025	Hanna Jolly	Fuel	61.58
			17/05/2025	Hanna Jolly	Fuel	88.03
			24/05/2025	Hanna Jolly	Fuel	83.58
			12/05/2025	Rodney Broad	Fuel	178.44
			26/05/2025	Rodney Broad	Fuel	175.34
			01/05/2025	Douglas Burke	Fuel	87.02
			15/05/2025	Douglas Burke	Fuel	56.35
			18/05/2025	Douglas Burke	Fuel	43.15
			29/05/2025	Douglas Burke	Fuel	101.38
			06/05/2025	Damien Thorpe	Fuel	66.25
			14/05/2025	Damien Thorpe	Fuel	44.29
			16/05/2025	Damien Thorpe	Fuel	38.12
			02/05/2025	David Hughes	Fuel	94.46
			16/05/2025	David Hughes	Fuel	79.30
			27/05/2025	David Hughes	Fuel	71.18
			27/05/2025	David Hughes	Fuel	33.96
						2,857.97

9.3.2 Monthly Financial Statements for June 2025*

Report Date	22 July 2025
Applicant	Shire of Dalwallinu
File Ref	FM/9 Financial Reporting
Previous Meeting Reference	Nil
Prepared by	Hanna Jolly, Manager Corporate Services
Supervised by	Jean Knight, Chief Executive Officer
Disclosure of interest	Nil
Voting Requirements	Simple Majority
Attachments	Monthly Statements of Financial Activity, Variance Report, Investments Held and Bank Reconciliations

Purpose of Report

Council is requested to receive and accept the Financial Reports for the month end 30 June 2025.

Background

There is a statutory requirement that Financial Reports be recorded in the Minutes of the meeting to which they are presented. The Financial Reports, as circulated, give an overview of the current financial position of the Shire and the status of capital income and expenditure.

Consultation

Nil

Legislative Implications

State

Local Government Act 1995

Local Government (Financial Management) Regulations 1996 s34(1), s19(1)(2) and s34(2)

Policy Implications

Nil

Financial Implications

Nil

General Function Implications

Nil

Strategic Implications

Nil

Site Inspection

Site inspection undertaken: Not applicable

Sustainability & Climate Change Implications

Economic implications

There are no known significant economic implications associated with this proposal.



Social implications

There are no known significant social implications associated with this proposal.

Environmental implications

There are no known significant environmental implications associated with this proposal.

Officer Comment

Financial Reports as at last day of business of the previous month are appended, for the period ending 30 June 2025. It is to be noted that these financial statements are not the final statements for the 2024-2025 financial year as further adjustments will be required for yearend accruals.

Attached for council's consideration are:

1. Statement of Financial Activity
2. Variance Reports
3. Investments Held
4. Bank Reconciliations

As per Council resolution, all items that have a variance of more than \$10,000 have been noted on the variance reports.

Officer Recommendation/Council Resolution

MOTION 10438

Moved Cr S Dawson
Seconded Cr MM Harms

That the Council accept the Financial Reports as submitted for the month ending 30 June 2025.

CARRIED 5/0

For: President KL Carter, Deputy SC Carter, Cr JL Counsel, Cr DS Dawson, Cr MM Harms
Against: Nil



SHIRE OF DALWALLINU

MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)

For the period ended 30 June 2025

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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SHIRE OF DALWALLINU
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2025

	Supplementary Information	Amended Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.
OPERATING ACTIVITIES							
Revenue from operating activities							
General rates	10	3,708,272	3,708,272	3,705,162	(3,110)	(0.08%)	
Rates excluding general rates		50,268	50,268	50,040	(228)	(0.45%)	
Grants, subsidies and contributions	14	1,376,194	1,376,194	3,647,325	2,271,131	165.03%	▲
Fees and charges		1,458,898	1,458,898	1,496,523	37,625	2.58%	▲
Interest revenue		409,582	409,582	507,331	97,749	23.87%	▲
Other revenue		100	100	11	(89)	(89.00%)	▼
Profit on asset disposals	6	319,995	319,995	242,576	(77,419)	(24.19%)	▼
		7,323,309	7,323,309	9,648,968	2,325,659	31.76%	
Expenditure from operating activities							
Employee costs		(2,822,627)	(2,822,627)	(2,540,619)	282,008	9.99%	▼
Materials and contracts		(2,884,950)	(2,884,950)	(2,533,829)	351,121	12.17%	▼
Utility charges		(445,219)	(445,219)	(477,476)	(32,257)	(7.25%)	▲
Depreciation		(5,640,892)	(5,640,892)	(5,680,776)	(39,884)	(0.71%)	▲
Finance costs		(103,497)	(103,497)	(101,024)	2,473	2.39%	
Insurance		(211,768)	(211,768)	(209,470)	2,298	1.09%	
Other expenditure		(144,259)	(144,259)	(117,153)	27,106	18.79%	▼
Loss on asset disposals	6	(133,902)	(133,902)	(170,650)	(36,748)	(27.44%)	▼
		(12,387,114)	(12,387,114)	(11,830,997)	556,117	4.49%	
Non-cash amounts excluded from operating activities	Note 2(b)	5,447,353	5,447,353	5,623,236	175,883	3.23%	▲
Amount attributable to operating activities		383,548	383,548	3,441,207	3,057,659	797.20%	
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and contributions	15	6,062,355	6,062,355	5,802,345	(260,010)	(4.29%)	▼
Proceeds from disposal of assets	6	865,000	865,000	664,420	(200,580)	(23.19%)	▼
		6,927,355	6,927,355	6,466,765	(460,590)	(6.65%)	
Outflows from investing activities							
Payments for property, plant and equipment	5	(2,458,826)	(2,458,826)	(1,992,054)	466,772	18.98%	▼
Payments for construction of infrastructure	5	(8,820,385)	(8,820,385)	(8,176,808)	643,577	7.30%	▼
Amount attributable to investing activities		(4,351,856)	(4,351,856)	(3,702,098)	649,758	14.93%	
FINANCING ACTIVITIES							
Inflows from financing activities							
Transfer from reserves	4	1,836,200	1,836,200	1,693,621	(142,579)	(7.76%)	▼
		1,836,200	1,836,200	1,693,621	(142,579)	(7.76%)	
Outflows from financing activities							
Repayment of borrowings	11	(317,147)	(317,147)	(317,147)	0	0.00%	
Payments for principal portion of lease liabilities	12	(12,061)	(12,061)	(12,417)	(356)	(2.95%)	
Transfer to reserves	4	(2,338,389)	(2,338,389)	(2,089,998)	248,391	10.62%	▼
		(2,667,597)	(2,667,597)	(2,419,562)	248,035	9.30%	
Amount attributable to financing activities		(831,397)	(831,397)	(725,941)	105,456	12.68%	
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year		4,803,479	4,803,479	4,803,480	1	0.00%	
Amount attributable to operating activities		383,548	383,548	3,441,207	3,057,659	797.20%	▲
Amount attributable to investing activities		(4,351,856)	(4,351,856)	(3,702,098)	649,758	14.93%	▼
Amount attributable to financing activities		(831,397)	(831,397)	(725,941)	105,456	12.68%	▼
Surplus or deficit after imposition of general rates		3,774	3,774	3,816,648	3,812,874	101030.05%	▲

KEY INFORMATION

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

* Refer to Note 3 for an explanation of the reasons for the variance.

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

SHIRE OF DALWALLINU
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 30 JUNE 2025

	Supplementary Information	30 June 2025 \$	30 June 2025 \$
CURRENT ASSETS			
Cash and cash equivalents	3	11,708,133	10,061,350
Trade and other receivables		272,732	438,380
Inventories	8	18,901	9,260
TOTAL CURRENT ASSETS		11,999,766	10,508,990
NON-CURRENT ASSETS			
Trade and other receivables		6,879	4,175
Investment in associate	16	145,549	145,549
Property, plant and equipment		39,351,342	39,521,017
Infrastructure		268,698,988	272,437,322
Right-of-use assets		39,636	27,219
TOTAL NON-CURRENT ASSETS		308,242,394	312,135,282
TOTAL ASSETS		320,242,160	322,644,272
CURRENT LIABILITIES			
Trade and other payables	9	518,744	276,359
Other liabilities	13	715,184	29,293
Lease liabilities	12	12,061	(3)
Borrowings	11	317,147	214,362
Employee related provisions	13	411,621	433,815
TOTAL CURRENT LIABILITIES		1,974,757	953,826
NON-CURRENT LIABILITIES			
Lease liabilities	12	28,609	28,609
Borrowings	11	2,686,946	2,472,584
Employee related provisions		24,211	41,301
Other provisions		260,433	260,433
TOTAL NON-CURRENT LIABILITIES		3,000,199	2,802,927
TOTAL LIABILITIES		4,974,956	3,756,753
NET ASSETS		315,267,204	318,887,519
EQUITY			
Retained surplus		59,739,547	62,963,485
Reserve accounts	4	5,793,205	6,189,582
Revaluation surplus		249,734,452	249,734,452
TOTAL EQUITY		315,267,204	318,887,519

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2025

1 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PREPARATION

This prescribed financial report has 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 Shire to measure any vested improvements at zero cost.

Local Government (Financial Management) Regulations 1996, regulation 34 prescribes contents of the financial report. Supporting information does not form part of the financial report.

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

All monies held in the Trust Fund are excluded from the financial statements.

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 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, infrastructure and investment property
- estimation uncertainties made in relation to lease accounting
- estimated useful life of intangible assets

SIGNIFICANT ACCOUNTING POLICES

Significant accounting policies utilised in the preparation of these statements are as described within the 2023-24 Annual Budget. Please refer to the adopted budget document for details of these policies.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 10 July 2025

SHIRE OF DALWALLINU
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2025

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

		Amended Budget Opening 30 June 2024	Last Year Closing 30 June 2024	Year to Date 30 June 2025
(a) Net current assets used in the Statement of Financial Activity				
Current assets		\$	\$	\$
Cash and cash equivalents	3	11,708,133	11,708,133	10,061,350
Trade and other receivables		269,668	272,732	438,380
Inventories	8	18,901	18,901	9,260
		11,996,702	11,999,766	10,508,990
Less: current liabilities				
Trade and other payables	9	(482,763)	(518,744)	(276,359)
Other liabilities	13	(11,159)	(715,184)	(29,293)
Lease liabilities	12	(12,061)	(12,061)	3
Borrowings	11	(317,147)	(317,147)	(214,362)
Employee related provisions	13	(391,047)	(411,621)	(433,815)
Other provisions	13	(702,925)	0	0
		(1,917,102)	(1,974,757)	(953,826)
Net current assets		10,079,600	10,025,009	9,555,164
Less: Total adjustments to net current assets	Note 2(c)	(5,223,920)	(5,221,529)	(5,738,516)
Closing funding surplus / (deficit)		4,855,680	4,803,480	3,816,648

(b) Non-cash amounts excluded from operating activities

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

		Amended Budget	YTD Budget (a)	YTD Actual (b)
Non-cash amounts excluded from operating activities				
		\$	\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals	6	(319,995)	(319,995)	(242,576)
Add: Loss on asset disposals	6	133,902	133,902	170,650
Add: Depreciation		5,640,892	5,640,892	5,680,776
Movement in current employee provisions associated with restricted cash		(7,446)	(7,446)	
- Pensioner deferred rates				(2,704)
- Employee provisions				17,090
Total non-cash amounts excluded from operating activities		5,447,353	5,447,353	5,623,236

(c) Current assets and liabilities excluded from budgeted deficiency

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

		Amended Budget Opening 30 June 2024	Last Year Closing 30 June 2024	Year to Date 30 June 2025
Adjustments to net current assets				
		\$	\$	\$
Less: Reserve accounts	4	(5,793,205)	(5,793,205)	(6,189,582)
Add: Current liabilities not expected to be cleared at the end of the year:				
- Current portion of borrowings	11	317,147	317,147	214,362
- Current portion of lease liabilities	12	12,061	12,061	(3)
- Current portion of other provisions held in reserve		240,077	242,468	236,707
Total adjustments to net current assets	Note 2(a)	(5,223,920)	(5,221,529)	(5,738,516)

CURRENT AND NON-CURRENT CLASSIFICATION

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

SHIRE OF DALWALLINU
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2025

3 EXPLANATION OF MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date actual materially.

The material variance adopted by Council for the 2024-25 year is \$10,000 or 10.00% whichever is the greater.

Description	Var. \$ \$	Var. % %	
Revenue from operating activities			
Grants, subsidies and contributions	2,271,131	165.03%	▲
Workers compensation reimbursements and fuel rebates more than budgeted (permanent). FAGS Funding for 2025-26 received in advance.	Permanent		
Fees and charges	37,625	2.58%	▲
Various small differences	Permanent		
Interest revenue	97,749	23.87%	▲
Interest rates higher than anticipated. Will be more than budgeted.	Permanent		
Other revenue	(89)	(89.00%)	▼
Various small differences	Permanent		
Profit on asset disposals	(77,419)	(24.19%)	▼
No land sales (McNeill St & Roberts Rd) and Plant & Equipment profit less than budgeted.	Permanent		
Expenditure from operating activities			
Employee costs	282,008	9.99%	▼
Salaries & Wages less than budgeted - Vacant Positions	Permanent		
Materials and contracts	351,121	12.17%	▼
Various small differences less than budgeted (Parks & Gardens, Oval maintenance, Recreation Centre maintenance & sewerage works)	Permanent		
Utility charges	(32,257)	(7.25%)	▲
Aquatic Centre and ovals - water expenses higher than budgeted	Permanent		
Depreciation	(39,884)	(0.71%)	▲
Various small timing differences	Permanent		
Other expenditure	27,106	18.79%	▼
Various small timing differences	Permanent		
Loss on asset disposals	(36,748)	(27.44%)	▼
69 McNeill St disposed (not budgeted). See note 6 for details	Permanent		
Non-cash amounts excluded from operating activities	175,883	3.23%	▲
Various timing differences - depreciation & loss on sale of assets	Permanent		
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	(260,010)	(4.29%)	▼
WSFN grant less than budgeted - Linemarking C/F to 25/26	Permanent		
Proceeds from disposal of assets	(200,580)	(23.19%)	▼
No land sales (McNeill St & Roberts Rd)	Permanent		
Outflows from investing activities			
Payments for property, plant and equipment	466,772	18.98%	▼
See note 5 for details	Permanent		
Payments for construction of infrastructure	643,577	7.30%	▼
See note 5 for details	Permanent		
Inflows from financing activities			
Transfer from reserves	(142,579)	(7.76%)	▼
See note 4 for details	Permanent		
Outflows from financing activities			
Transfer to reserves	248,391	10.62%	▼
See note 4 for details	Permanent		
Surplus or deficit after imposition of general rates	3,812,874	101030.05%	▲
Due to variances described above			

SHIRE OF DALWALLINU
SUPPLEMENTARY INFORMATION

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SHIRE OF DALWALLINU
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 2025

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$4.80 M	\$4.80 M	\$4.80 M	\$0.00 M
Closing	\$0.00 M	\$0.00 M	\$3.82 M	\$3.81 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$10.06 M	% of total
Unrestricted Cash	\$3.87 M	38.5%
Restricted Cash	\$6.19 M	61.5%

Refer to 3 - Cash and Financial Assets

Payables	
	\$0.28 M
Trade Payables	\$0.13 M
0 to 30 Days	95.6%
Over 30 Days	4.4%
Over 90 Days	2.0%

Refer to 9 - Payables

Receivables		
	\$0.40 M	% Collected
Rates Receivable	\$0.04 M	99.1%
Trade Receivable	\$0.40 M	% Outstanding
Over 30 Days		0.5%
Over 90 Days		0.3%

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.38 M	\$0.38 M	\$3.44 M	\$3.06 M

Refer to Statement of Financial Activity

Rates Revenue		
YTD Actual	\$3.71 M	% Variance
YTD Budget	\$3.71 M	(0.1%)

Refer to 10 - Rate Revenue

Grants and Contributions		
YTD Actual	\$3.65 M	% Variance
YTD Budget	\$1.38 M	165.0%

Refer to 14 - Grants and Contributions

Fees and Charges		
YTD Actual	\$1.50 M	% Variance
YTD Budget	\$1.46 M	2.6%

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$4.35 M)	(\$4.35 M)	(\$3.70 M)	\$0.65 M

Refer to Statement of Financial Activity

Proceeds on sale		
YTD Actual	\$0.66 M	%
Amended Budget	\$0.87 M	(23.2%)

Refer to 6 - Disposal of Assets

Asset Acquisition		
YTD Actual	\$8.18 M	% Spent
Amended Budget	\$8.82 M	(7.3%)

Refer to 5 - Capital Acquisitions

Capital Grants		
YTD Actual	\$5.80 M	% Received
Amended Budget	\$6.06 M	(4.3%)

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.83 M)	(\$0.83 M)	(\$0.73 M)	\$0.11 M

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	(\$0.32 M)
Interest expense	(\$0.10 M)
Principal due	\$2.69 M

Refer to 11 - Borrowings

Reserves	
Reserves balance	\$6.19 M
Interest earned	\$0.30 M

Refer to 4 - Cash Reserves

Lease Liability	
Principal repayments	(\$0.01 M)
Interest expense	(\$0.00 M)
Principal due	\$0.03 M

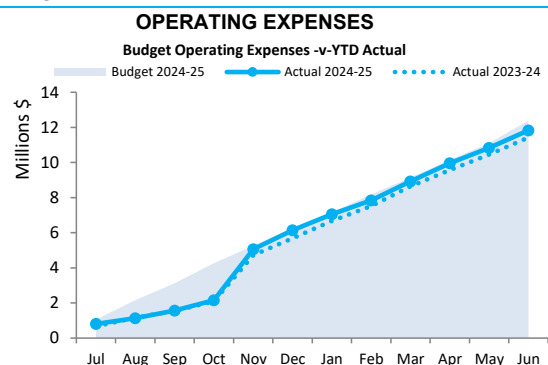
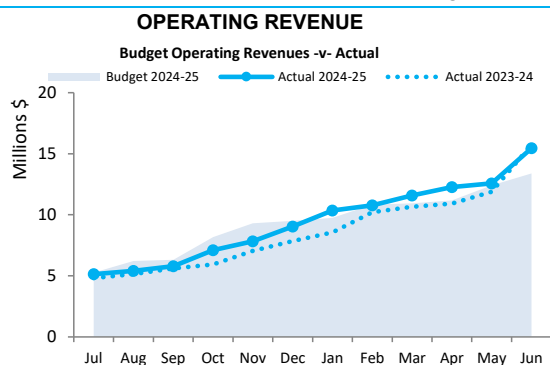
Refer to Note 12 - Lease Liabilities

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

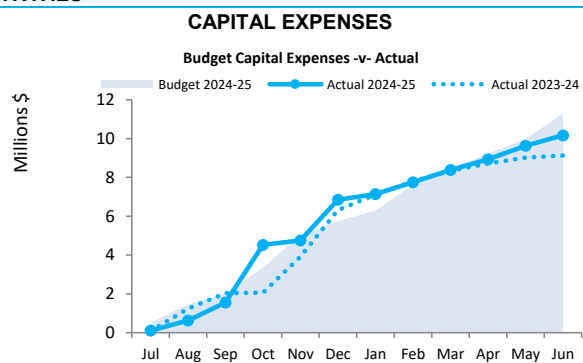
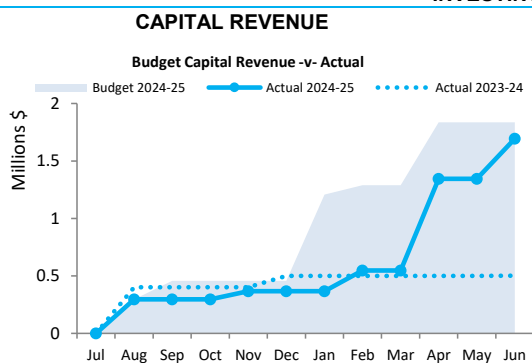
SHIRE OF DALWALLINU
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 2025

2 KEY INFORMATION - GRAPHICAL

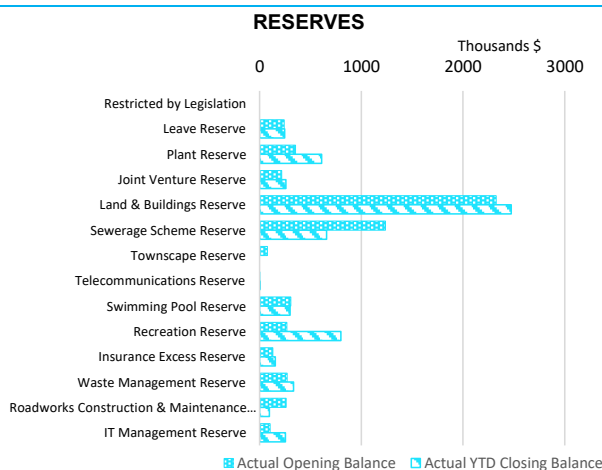
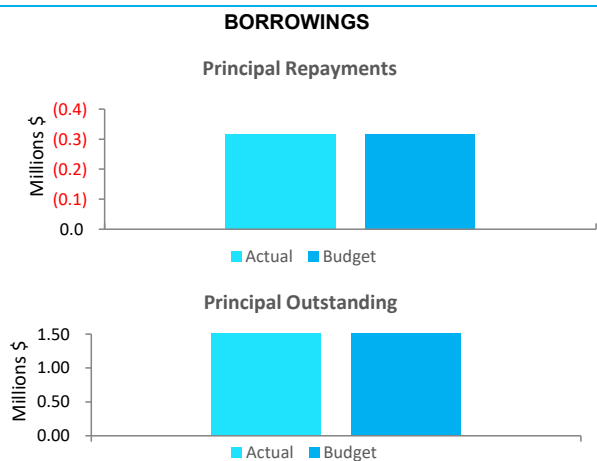
OPERATING ACTIVITIES



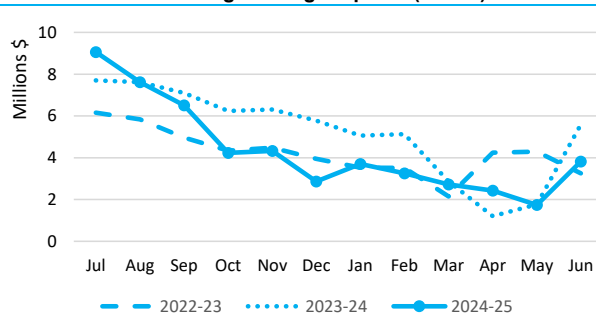
INVESTING ACTIVITIES



FINANCING ACTIVITIES



Closing funding surplus / (deficit)



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

3 CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted \$	Restricted \$	Total Cash \$	Trust \$	Institution	Interest Rate	Maturity Date
Business Online Saver	Cash and cash equivalents	3,783,224		3,783,224		Bank	3.60%	At call
Municipal Account	Cash and cash equivalents	88,294		88,294		Bank	3.50%	At call
Term Deposit - Reserves	Cash and cash equivalents	0	6,189,582	6,189,582		Bank	4.14%	5/08/2025
Floats Held	Cash and cash equivalents	250		250		Shire float	0.00%	At call
Total		3,871,767	6,189,582	10,061,350	0			
Comprising								
Cash and cash equivalents		3,871,767	6,189,582	10,061,350	0			
		3,871,767	6,189,582	10,061,350	0			

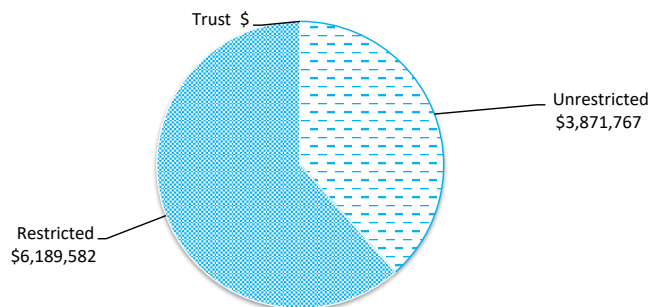
KEY INFORMATION

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments 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 net current assets.

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

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

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



SHIRE OF DALWALLINU
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 2025

4 RESERVE ACCOUNTS

Reserve name	Budget Opening Balance	Budget Interest Earned	Budget Transfers In (+)	Budget Transfers Out (-)	Budget Closing Balance	Actual Opening Balance	Actual Interest Earned	Actual Transfers In (+)	Actual Transfers Out (-)	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Legislation										
Leave Reserve	242,469	8,963	0	(6,895)	244,537	242,469	11,251	0	(6,895)	246,825
Plant Reserve	353,069	13,355	296,599	0	663,023	353,069	21,739	236,599	0	611,407
Joint Venture Reserve	217,384	8,053	63,427	(26,400)	262,464	217,384	10,139	58,593	(26,400)	259,716
Land & Buildings Reserve	2,324,985	86,319	915,426	(664,498)	2,662,232	2,324,985	112,442	645,426	(609,319)	2,473,534
Sewerage Scheme Reserve	1,238,024	46,118	92,349	(731,584)	644,907	1,238,024	58,831	92,349	(731,584)	657,620
Townscape Reserve	76,849	0	0	(76,849)	0	76,849	0	0	(76,849)	0
Telecommunications Reserve	527	17	0	0	544	527	25	0	0	552
Swimming Pool Reserve	307,066	11,513	50,000	(160,000)	208,579	307,066	14,653	50,000	(72,600)	299,119
Recreation Reserve	267,457	11,287	500,406	0	779,150	267,457	32,513	500,406	0	800,376
Insurance Excess Reserve	131,445	4,914	16,000	0	152,359	131,445	6,881	16,000	0	154,326
Waste Management Reserve	269,844	10,134	50,000	0	329,978	269,844	14,804	50,000	0	334,648
Roadworks Construction & Main	260,744	9,295	0	(169,974)	100,065	260,744	6,895	0	(169,974)	97,665
IT Management Reserve	103,342	4,214	140,000	0	247,556	103,342	10,452	140,000	0	253,794
	5,793,205	214,182	2,124,207	(1,836,200)	6,295,394	5,793,205	300,625	1,789,373	(1,693,621)	6,189,582

5 CAPITAL ACQUISITIONS

	Amended Budget	YTD Budget	YTD Actual	YTD Actual Variance
	\$	\$	\$	\$
Capital acquisitions				
Land - freehold land	53,500	53,500	3,669	(49,831)
Buildings - non-specialised	1,580,134	1,580,134	1,100,506	(479,628)
Furniture and equipment	23,326	23,326	23,326	0
Plant and equipment	801,866	801,866	864,553	62,687
Acquisition of property, plant and equipment	2,458,826	2,458,826	1,992,054	(466,772)
Infrastructure - roads	7,155,467	7,155,467	6,888,822	(266,645)
Infrastructure - Other	1,552,478	1,552,478	1,176,292	(376,186)
Infrastructure - Footpaths	112,440	112,440	111,694	(746)
Acquisition of infrastructure	8,820,385	8,820,385	8,176,808	(1,577,120)
Total capital acquisitions	11,279,211	11,279,211	10,168,863	(2,043,891)
Capital Acquisitions Funded By:				
Capital grants and contributions	6,062,355	6,062,355	5,802,345	(260,010)
Other (disposals & C/Fwd)	865,000	865,000	664,420	(200,580)
Reserve accounts				
Leave Reserve	0	6,895	6,895	0
Joint Venture Reserve	26,400	0	26,400	26,400
Land & Buildings Reserve	664,498	81,356	609,319	527,963
Sewerage Scheme Reserve	731,584	0	731,584	731,584
Townscape Reserve	76,849	76,849	76,849	(0)
Swimming Pool Reserve	160,000	0	72,600	72,600
Roadworks Construction & Maintenance Reserve	169,974	131,878	169,974	38,096
Contribution - operations	2,522,551	4,656,704	2,008,478	(2,648,226)
Capital funding total	11,279,211	11,881,037	10,168,863	(1,712,174)

SIGNIFICANT ACCOUNTING POLICIES

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

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.

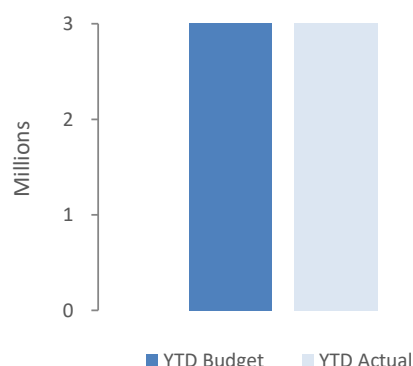
Initial recognition and measurement for assets held at cost

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 recognise at fair value. Assets held at cost are depreciated and assessed for impairment annually.

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

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.

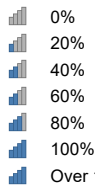
Payments for Capital Acquisitions



5 CAPITAL ACQUISITIONS - DETAILED

Capital expenditure total

Level of completion indicators



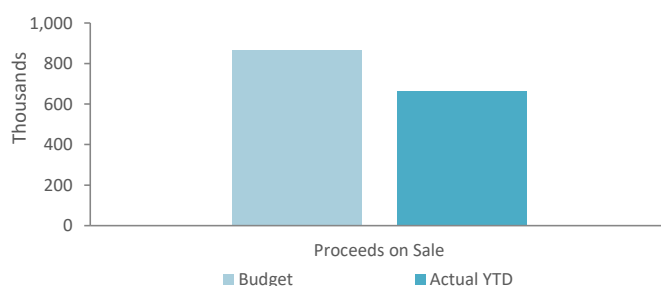
Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

Level of completion indicator, please see table at the end of this note for further detail.

		Amended		YTD Actual	Variance (Under)/Over
Account Description		Budget	YTD Budget		
		\$	\$	\$	\$
LAND					
E111837	PUB HALL - Capital Expenditure - Land	53,500	53,500	3,669	49,831
		0	0	0	0
BUILDINGS					
E053847	OTH LOPS -Capital Expenditure - Buildings Disaster Resilience DI	260,242	260,242	212,883	47,359
K89	Dalwallinu Medical Centre - Capital Upgrade	17,500	17,500	0	17,500
K60	Dalwallinu Early Learning Centre - Capital Upgrade	64,313	64,313	64,313	0
K104	11B Anderson Way,Dalwallinu - DDC Coordinator - Capital Upgr.	27,500	27,500	27,500	0
K122	6A Cousins Rd, Dalwallinu - MRDS - Capital Upgrade	7,000	7,000	6,562	439
K123	6B Cousins Rd, Dalwallinu - WM - Capital Upgrade	26,839	26,839	26,839	0
K151	68A Annetts Road, Dalwallinu (3x2) - Capital Upgrade	465,406	465,406	269,667	195,739
K152	68B Annetts Road (2x1) - Capital Upgrade	370,742	370,742	165,270	205,472
K103	11 A Anderson Way, Dalwallinu - Accountant - Capital Upgrade	27,500	27,500	27,500	0
K97	23 Rayner St, Dalwallinu JV - Capital Upgrade	26,400	26,400	26,400	0
K8	Dalwallinu Town Hall - Capital Upgrade	76,088	76,088	78,009	(1,921)
K85	Kalannie Sports Pavillion - Capital Upgrade	13,100	13,100	13,061	39
C149	Dalwallinu Recreation Centre Gardeners Shed - Capital Upgrade	11,850	11,850	11,850	0
K36	6 Dowie St, Dalwallinu - Cvan Park Caretaker - Capital Upgrade	29,700	29,700	29,700	0
K6	Kalannie Caravan Park - Capital Upgrade	9,080	9,080	9,080	0
K49	Dalwallinu Caravan Park - Capital Upgrade	9,000	9,000	0	9,000
K88	Administration Office - Capital Upgrade	137,874	137,874	131,874	6,000
		0	0	0	0
ROADS					
E121700	ROAD CON - Regional Road Group	864,004	864,004	864,002	2
E121720	ROAD CON - Roads To Recovery	1,524,644	1,524,644	1,477,377	47,267
E121735	ROAD CON - WSNF	3,978,838	3,978,838	3,755,429	223,409
E121730	ROAD CON - Shire Road Program	511,529	511,529	510,509	1,020
E121736	ROAD CON - Commodity Route	276,452	276,452	281,505	(5,053)
OTHER INFRASTRUCTURE					
Z74	Shire Town Entry Statements	78,594	78,594	78,594	0
O36	Sewerage Line Upgrade - Main Line	1,010,769	1,010,769	731,709	279,060
O37	Sewerage Replacement Imhoff Tank	162,232	162,232	162,232	0
O38	Sewerage Storm Water Dam Fence - Annetts Rd	20,238	20,238	20,238	0
O95	Aquatic Centre Other Infrastructure Upgrade	160,000	160,000	72,600	87,400
O32	Shade Structure with Seating - Roche St Kalannie	22,060	22,060	14,409	7,651
O33	Hockey Pavilion Retaining Wall	12,339	12,339	10,961	1,378
O34	Dalwallinu Sports Club Service Area Fence	21,659	21,659	21,648	11
O35	Richardson Park Shade Shelter	53,807	53,807	52,493	1,314
O49	Dalwallinu Caravan Park - Other Infrastructure Upgrade	10,780	10,780	11,409	(629)
		0	0	0	0
FOOTPATH CONSTRUCTION					
F0189	Leahy St Between South & Annetts - Capital Upgrade	25,300	25,300	23,230	2,070
F0185	Johnston St Footpath - Capital Upgrade	27,500	27,500	25,120	2,380
F0216	Rolinson Drive Footpath - Capital Upgrade	35,640	35,640	36,465	(825)
F0142	Locke St Footpath - Capital Upgrade	11,000	11,000	10,100	900
F0201	Leahy St Pithara Footpath - Capital Upgrade	13,000	13,000	16,779	(3,779)
PLANT & EQUIPMENT					
E053848	OTH LOPS -Capital Expenditure - Plant & Equip Disaster Resilenc	39,675	39,675	54,552	(14,877)
E073835	OTH HEALTH - Capital Expenditure - Plant & Equipment	49,031	49,031	49,031	(0)
E113838	OTH REC - Capital Expenditure - Plant & Equipment	31,759	31,759	31,759	(0)
DL515	Purchase of Tipper Truck	130,652	130,652	130,652	0
DL80	Purchase of Prime Mover	258,300	258,300	258,300	0
DL281	Purchase Utility WS	59,022	59,022	59,022	(0)
DL9360	Purchase Utility	38,427	38,427	38,427	0
CP007	Purchase of Side Tipping Trailer	126,000	126,000	125,279	721
CP005	Second Hand Street Sweeper - Capital Upgrade	0	0	50,000	(50,000)
CP008	Purchase of Emulsion Spray Unit	10,000	10,000	9,083	917
CP001	Purchase Sundry Plant	7,000	7,000	6,330	670
E145803	ADMIN - MPDS Vehicle - DL492	52,000	52,000	52,118	(118)
FURNITURE & FIXTURES					
E113883	OTH REC - Capital Expenditure - Furniture & Equipment	23,326	23,326	23,326	0
33		11,279,211	11,279,211	10,168,863	1,110,348

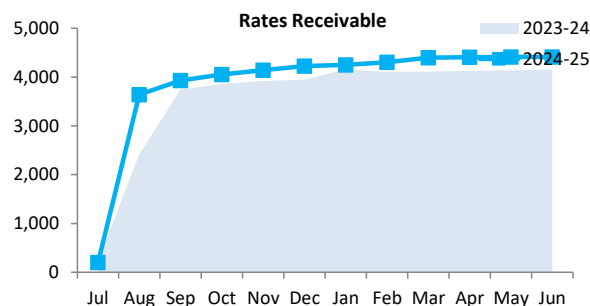
6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Amended Budget				YTD Actual			
		Net Book	Proceeds	Profit	(Loss)	Net Book	Proceeds	Profit	(Loss)
		Value				Value			
		\$	\$	\$	\$	\$	\$	\$	\$
	Land & Buildings								
	Sale of McNeill St lots	75,000	120,000	45,000	0	0	0	0	0
	Sale of Roberts Rd lots	65,000	150,000	85,000	0	0	0	0	0
	Demolition of 68 Annetts Rd	99,448	0	0	(99,448)	99,448	0	0	(99,448)
	Sale of 40 Leahy St	230,732	401,000	170,268	0	230,731	401,000	170,269	0
	Demolition of ELC McNeill St	0	0	0	0	65,522	0	0	(65,522)
	Plant and equipment								
	Sale of DL89	16,994	15,000	0	(1,994)	16,539	14,545	0	(1,994)
	Sale of DL9048	12,713	5,000	0	(7,713)	11,064	7,378	0	(3,686)
	Sale of JD Mower	1,652	3,000	1,348	0	848	2,014	1,166	0
	Sale of DL281	25,000	26,000	1,000	0	25,000	28,182	3,182	0
	Sale of DL515	20,439	25,000	4,561	0	18,912	29,545	10,633	0
	Sale of DL147	84,747	60,000	0	(24,747)	77,248	122,094	44,846	0
	Sale of DL9360	9,182	15,000	5,818	0	9,182	18,182	9,000	0
	Sale of 1TIO129	10,000	10,000	0	0	10,000	12,389	2,389	0
	Sale of DL492	28,000	35,000	7,000	0	28,000	29,091	1,091	0
		678,907	865,000	319,995	(133,902)	592,494	664,420	242,576	(170,650)



7 RECEIVABLES

Rates receivable	30 June 2024	30 Jun 2025
	\$	\$
Opening arrears previous years	46,638	39,759
Levied this year	4,336,786	4,412,178
Less - collections to date	(4,343,665)	(4,412,548)
Gross rates collectable	39,759	39,389
Net rates collectable	39,759	39,389
% Collected	99.1%	99.1%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(1,070)	398,109	765	22	1,164	398,991
Percentage	(0.3%)	99.8%	0.2%	0.0%	0.3%	
Balance per trial balance						
Trade receivables	(1,070)	398,109	765	22	1,164	398,991
Total receivables general outstanding						398,991

Amounts shown above include GST (where applicable)

KEY INFORMATION

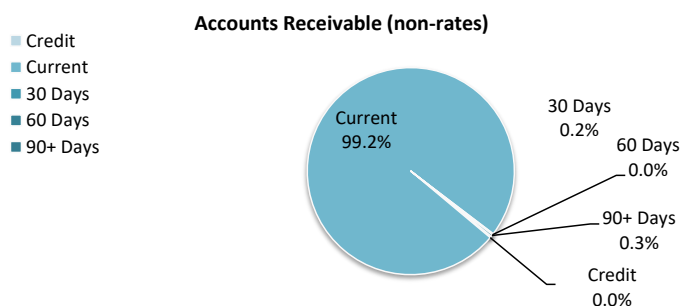
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods and services performed in the ordinary course of business.

Trade receivables are recognised at original invoice amount less any allowances for uncollectable amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

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.



8 OTHER CURRENT ASSETS

	Opening Balance 1 July 2024	Asset Increase	Asset Reduction	Closing Balance 30 June 2025
	\$	\$	\$	\$
Other current assets				
Inventory				
Inventories Fuel & Materials	18,901	220,144	(229,785)	9,260
Total other current assets	18,901	220,144	(229,785)	9,260
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Inventory

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

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

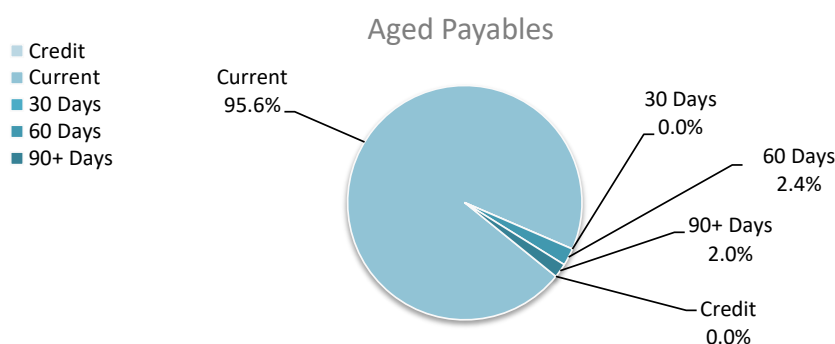
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	125,875	0	3,157	2,570	131,602
Percentage	0.0%	95.6%	0.0%	2.4%	2.0%	
Balance per trial balance						
Sundry creditors	0	122,271	0	3,157	2,570	127,998
Accrued salaries and wages						(4,890)
ATO liabilities						20,233
Other payables						29,570
Accrued interest on loans						50,242
Bonds & Deposits Held						46,164
Rates income received in advance						7,042
Total payables general outstanding						276,359

Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.



10 RATE REVENUE

General rate revenue

RATE TYPE	Rate in	Number of	Rateable	Rate	Budget	Total	Rate	YTD Actual	Total
	\$ (cents)	Properties	Value	Revenue	Interim	Revenue	Revenue	Interim	Revenue
				\$	\$	\$	\$	\$	\$
Gross rental value									
Gross Rental Value	0.080620	396	6,282,470	506,492	0	506,492	506,493	9,082	515,575
Unimproved value									
Unimproved Value	0.010045	352	320,278,000	3,217,193	2,156	3,219,349	3,217,193	(2,009)	3,215,184
Sub-Total		748	326,560,470	3,723,685	2,156	3,725,841	3,723,686	7,073	3,730,759
Minimum payment									
Gross rental value									
GRV - Dalwallinu	643	39	159,686	25,077	0	25,077	25,077	0	25,077
GRV - Kalannie	643	34	182,931	21,862	0	21,862	21,862	0	21,862
GRV - Other Towns	643	74	289,987	47,582	0	47,582	47,582	0	47,582
Unimproved value									
UV - Rural	750	35	922,978	26,250		26,250	26,250	0	26,250
UV - Mining	750	45	486,420	33,750	0	33,750	33,750	(8,028)	25,722
Sub-total		227	2,042,002	154,521	0	154,521	154,521	(8,028)	146,493
Discount						(172,090)			(172,090)
Amount from general rates						3,708,272			3,705,162
Ex-gratia rates						50,268			50,040
Total general rates						3,758,540			3,755,202

11 BORROWINGS

Repayments - borrowings

Information on borrowings		New Loans			Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	Loan No.	1 July 2024	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Dalwallinu Sewerage Scheme	64	25,882	0	0	(25,882)	(25,882)	0	0	(749)	(1,925)
Dalwallinu Discovery Centre	157	335,974	0	0	(64,170)	(64,170)	271,804	271,804	(9,134)	(9,729)
Dalwallinu Recreation Centre	159	2,399,658	0	0	(65,623)	(65,623)	2,334,035	2,334,035	(87,545)	(89,001)
Bell St Subdivision	160	242,578	0	0	(161,471)	(161,472)	81,107	81,106	(2,041)	(1,241)
Total		3,004,092	0	0	(317,147)	(317,147)	2,686,945	2,686,945	(99,468)	(101,896)
Current borrowings		317,147					214,362			
Non-current borrowings		2,686,946					2,472,584			
		3,004,093					2,686,946			

All debenture repayments were financed by general purpose revenue.

KEY INFORMATION

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. Non-current borrowings fair values are based on discounted cash flows using a current borrowing rate.

12 LEASE LIABILITIES

Movement in carrying amounts

Information on leases		Lease No.	1 July 2024	New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars				Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
			\$	\$	\$	\$	\$	\$	\$	\$	\$
Gymnasium Equipment	E6N0162493		26,711	0	0	(8,603)	(8,406)	18,108	18,305	(995)	(995)
Administration Photocopiers	Ricoh		13,959	0	0	(3,813)	(3,655)	10,146	10,304	(561)	(606)
Total			40,670	0	0	(12,417)	(12,061)	28,253	28,609	(1,556)	(1,601)
Current lease liabilities			12,061					(3)			
Non-current lease liabilities			28,609					28,609			
			40,670					28,606			

All lease repayments were financed by general purpose revenue.

KEY INFORMATION

At inception of a contract, the Shire assesses if the contract contains or is a lease. A contract is or contains a lease, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. At the commencement date, a right of use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

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

13 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2024	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 30 June 2025
		\$	\$	\$	\$	\$
Other current liabilities						
Other liabilities						
Contract liabilities		715,184	0	5,133,521	(5,819,412)	29,293
Total other liabilities		715,184	0	5,133,521	(5,819,412)	29,293
Employee Related Provisions						
Provision for annual leave		196,969	0	27,982	0	224,951
Provision for long service leave		214,652	(17,090)	11,302		208,864
Total Provisions		411,621	(17,090)	39,284	0	433,815
Total other current liabilities		1,126,805	(17,090)	5,172,805	(5,819,412)	463,108
Amounts shown above include GST (where applicable)						

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 14

KEY INFORMATION

Provisions

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

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

Employee Related Provisions

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

Contract liabilities

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer.

Capital grant/contribution liabilities

Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

14 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Amended Budget	YTD Budget	YTD Revenue
	1 July 2024		(As revenue)	30 Jun 2025	30 Jun 2025	Revenue		Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies								
General Purpose Grant - WA Government	0	0	0	0	0	368,363	368,363	1,705,907
Untied Roads Grant - WA Government	0	0	0	0	0	141,813	141,813	1,016,129
DFES Operating Grant	0	0	0	0	0	44,401	44,401	44,401
Community Day Grant	0	0	0	0	0	9,659	9,659	9,659
Direct Grant - Main Roads	0	0	0	0	0	429,914	429,914	429,914
	0	0	0	0	0	994,150	994,150	3,206,010
Contributions								
Collection of Legal Costs	0	0	0	0	0	20,000	20,000	20,732
Miscellaneous Reimbursements - GOV	0	0	0	0	0	1,300	1,300	1,301
Miscellaneous Reimbursements - HEALTH	0	0	0	0	0	8,600	8,600	9,414
Miscellaneous Reimbursements - PRE SCHOOL	0	0	0	0	0	11,701	11,701	12,456
Miscellaneous Reimbursements - OTH WELFARE	0	0	0	0	0	200	200	0
Miscellaneous Reimbursements - STAFF HOUSING	0	0	0	0	0	4,670	4,670	8,753
Miscellaneous Reimbursements - OTH HOUSING	0	0	0	0	0	16,436	16,436	10,960
Contributions & Donations - OTH HOUSING	0	0	0	0	0	100,000	100,000	100,000
Miscellaneous Reimbursements - SEW	0	0	0	0	0	0	0	500
Miscellaneous Reimbursements - OTH COM	0	0	0	0	0	1,993	1,993	2,778
Containers Deposit Scheme Income	0	0	0	0	0	2,500	2,500	3,207
Collection Metal Rubbish	0	0	0	0	0	4,050	4,050	4,051
Miscellaneous Reimbursements - REC & CUL	0	0	0	0	0	71,295	71,295	74,700
Miscellaneous Reimbursements - ROAD MAIN	0	0	0	0	0	500	500	972
Street Light Contribution - Main Roads	0	0	0	0	0	5,500	5,500	5,727
Miscellaneous Reimbursements - ECON SERV	0	0	0	0	0	49,580	49,580	53,129
Miscellaneous Reimbursements - OTH PRO & SERV	0	0	0	0	0	38,719	38,719	74,886
Fuel Rebates - ATO	0	0	0	0	0	45,000	45,000	57,749
	0	0	0	0	0	382,044	382,044	441,314
TOTALS	0	0	0	0	0	1,376,194	1,376,194	3,647,325

15 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue		
	Liability 1 July 2024	Increase in Liability	Decrease in Liability (As revenue)	Liability 30 Jun 2025	Current Liability 30 Jun 2025	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies								
DFES LG Resilience Fund Grant	0	0	0	0	0	299,917	299,917	270,624
DoT - Footpaths ROAD CON	0	0	0	0	0	49,720	49,720	49,720
Main Roads - Regional Road Group ROAD CON	0	0	0	0	0	565,335	565,335	565,334
Dept. Infr. - Roads to Recovery ROAD CON	0	0	0	0	0	1,272,619	1,272,619	1,272,619
Main Roads - Wheatbelt Secondary Freight Program ROAD CON	0	0	0	0	0	3,716,506	3,716,506	3,485,791
Main Roads - Commodity Route ROAD CON	0	0	0	0	0	158,258	158,258	158,258
	0	0	0	0	0	6,062,355	6,062,355	5,802,346

16 INVESTMENT IN ASSOCIATES

(a) Investment in associate

Aggregate carrying amount of interests in Local Government House accounted for using the equity method are reflected in the table below.

Carrying amount at 1 July
Carrying amount at 30 June

Amended Budget Revenue		YTD Budget		YTD Revenue Actual
\$		\$		\$
0		0		145,549
0		0		145,549

SIGNIFICANT ACCOUNTING POLICIES

Investments in associates

An associate is an entity over which the Shire has the power to participate in the financial and operating policy decisions of the investee but not control or joint control of those policies.

Investments in associates are accounted for using the equity method. The equity method of accounting, is whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Shire's share of net assets of the associate. In addition, the Shire's share of the profit or loss of the associate is included in the Shire's profit or loss.

SHIRE OF DALWALLINU
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 2025

17 BUDGET AMENDMENTS

Amendments to original budget since budget adoption. Surplus/(Deficit)

Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
			\$	\$	\$	\$
Budget adoption - review	10359					3,774
Purchase of Road Sweeper	10366	Capital expenses	0	0	(60,000)	(56,226)
Transfer from Plant Reserve	10366	Capital revenue	0	60,000	0	3,774
				60,000	(60,000)	0

Shire of Dalwallinu

Bank Reconciliation

as at 30 June 2025

Balance as per General Ledger as at 1 June 2025				
A910000 - Municipal Fund	77,909.30 ✓			
A910001 - Telenet Saver	1,628,524.11 ✓	1,706,433.41		1,706,433.41
Add Cash Receipts				
Daily Receipts		2,615,024.50 ✓		
BPAY Receipts		30,362.17 ✓		
Interest Received		5,049.74 ✓		
Transfers in and out of Reserves Term Deposit		291,139.00 ✓		
Transfer from Muni Excess Funds Term Deposit		452,848.74 ✓		
				3,394,424.15
				5,100,857.56
Less Cash Payments				
EFT Payments - Payroll		145,536.92 ✓		
EFT Payments (EFT17189-EFT17266)		926,971.28 ✓		
Direct Debit - Credit Cards (DD18347.1)		7,529.40 ✓		
Direct Debit - Superannuation Payments		27,938.80 ✓		
Bank Fees		722.24 ✓		
Direct Debit - Payment to DoT		120,641.50 ✓		
				1,229,340.14
Balance as per General Ledger as at 30 June 2025				
A910000 - Municipal Fund	88,293.75 ✓			
A910001 - Telenet Saver	3,783,223.67 ✓			
		3,871,517.42	0.00	3,871,517.42
Add				
Less				
Banking 30/06/25, received on 01/07/25				458.10 ✓
Cheque with incorrect date banked 02/09/2024				
				3,871,059.32
Balance as per Bank Statements as at 30 June 2025				
CBA Muni Cheque Account - xxxx379		87,835.65 ✓		
CBA Business Online Saver - xxxx395		3,783,223.67 ✓	0.00	3,871,059.32

Prepared by

9/7/2025

Reviewed by

9/7/2025

Shire of Dalwallinu

Trust Bank Reconciliation

as at 31 May 2025

Balance as per General Ledger as at 1 May 2025 2T9900000 - Trust Fund /	0.00	0.00		0.00
Add Cash Receipts				0.00
Less Cash Payments				0.00
		0.00		0.00
Balance as per General Ledger as at 31 May 2025 /				
2T9900000 - Trust Fund	0.00	/ 0.00	0.00	0.00
Add				
Less				
Balance as per Bank Statements as at 31 May 2025 /				0.00
2T9900000 - Trust Fund		0.00	/ 0.00	0.00

Prepared by

3/6/2025

Reviewed by

9/6/25

9.4 CHIEF EXECUTIVE OFFICER

9.4.1 Offer to lease Unit 2,18 Huggett Drive, Dalwallinu*

Report Date	22 July 2025
Applicant	Shire of Dalwallinu
File Ref	A6237
Previous Meeting Reference	Nil
Prepared by	Jean Knight, Chief Executive Officer
Supervised by	Jean Knight, Chief Executive Officer
Disclosure of interest	Nil
Voting Requirements	Simple Majority
Attachments	Nil

Purpose of Report

Council is requested to consider an expression of interest received for the lease of Unit 2, 18 Huggett Drive, Dalwallinu.

Background

Units 2 and 3, 18 Huggett Drive are currently leased to Geko Engineering. The current leases expire on 31 July 2025, and the lessee does not wish to renew.

At the closing date for expressions of interest on 2pm, Wednesday 18 June 2025 one (1) offer to lease was received.

At the Ordinary Council Meeting held 24 June 2025, Council resolved the following:

'MOTION 10431

Moved Cr SC Carter
Seconded Cr DS Cream

That Council:

1. Declares that it believes that the valuation for Unit 3, 18 Huggett Drive of \$14,350 (ex GST per annum) undertaken by Independent Valuers WA in February 2017 is a true indication of the value of the proposed disposition;
2. Authorises the Chief Executive Officer to advertise the proposed disposition of Unit 3, 18 Huggett Drive, Dalwallinu to P&J Transport for the amount of \$909.09 (ex GST) per month for a three (3) year period;
3. Subject to not receiving any submissions, accept the offer from P&J Transport of \$909.09 (ex GST) per month for a three year period with the following conditions:
 - a) Lease of \$909.09 (ex GST) per month and payable in advance
 - b) Break lease fee of no more than three (3) month's rent;
 - c) All utilities plus contents insurance (if required) to be paid by the lessee;
 - d) Waste Collection fee to be paid by the lessee;
4. Authorise the Chief Executive Officer to finalise the disposal of Unit 3, 18 Huggett Drive, Dalwallinu as per the requirements of the Local Government Act 1995, section 3.58;
5. Authorise the Shire President and Chief Executive Officer to sign and affix the Common Seal to the lease for Unit 3, 18 Huggett Drive, Dalwallinu.

CARRIED 5/0'



On 4 July 2025, an offer was received from Andrew Peterson (ARRO Enterprises Pty Ltd) with an offer to lease Unit 2, 18 Huggett Drive, Dalwallinu offering to pay the same lease fees as he does for Unit 1, being \$933.56 (ex GST) per month (\$11,202.72 ex GST per annum). A condition of the offer is that it is subject to vacant inspection. This was not an issue in prior leases with ARRO as they have had Unit 1 since new.

Consultation

Nil

Legislative Implications

State

Local Government Act 1995 – section 3.58, 9.49A

Policy Implications

Nil

Financial Implications

Should Council accept the proposal, revenue of \$9,335.64 (ex GST) per annum will be received for ten (10) months lease. This revenue has been included in the 2025-2026 budget.

General Function Implications

Nil

Strategic Implications

Nil

Site Inspection

Site inspection undertaken: Nil

Sustainability & Climate Change Implications

Economic implications

There are no known significant economic implications associated with this proposal.

Social implications

There are no known significant social implications associated with this proposal.

Environmental implications

There are no known significant environmental implications associated with this proposal.

Officer Comment

The applicant proposes to utilise Unit 2 to expand the floor area of his existing business (ARRO Enterprises Pty Ltd) and for the establishment of Wheatbelt Landscaping Supplies. Wheatbelt Landscaping Supplies will be focusing on a market of supplying landscaping blocks initially and may look at expanding the scope of the business to incorporate nursery lines at a later date. Any bulk products such as soil or compost and wet areas associated with plant propagation would be carried out at the applicant's property next door.



The applicant proposes a two (2) year lease period with a 3 month notice period to break the lease if required.

Officer Recommendation/Council Resolution

MOTION 10439

Moved Cr JL Counsel
Seconded Cr MM Harms

That Council:

1. Notes the condition that the offer from ARRO Enterprises Pty Ltd is subject to a vacant inspection and if inspection is satisfactory to the applicant;
2. Declares that it believes that the valuation for Unit 2, 18 Huggett Drive of \$14,350 (ex GST per annum) undertaken by Independent Valuers WA in February 2017 is a true indication of the value of the proposed disposition;
3. Authorises the Chief Executive Officer to advertise the proposed disposition of Unit 2, 18 Huggett Drive, Dalwallinu to ARRO Enterprises Pty Ltd for the amount of \$933.56 (ex GST) per month for a two (2) year period;
4. Subject to not receiving any submissions, accept the offer from ARRO Enterprises Pty Ltd of \$933.56 (ex GST) per month for a two year (2) period with the following conditions:
 - a) Lease of \$933.56 (ex GST) per month and payable in advance;
 - b) A break lease notice period of a minimum of three (3) months;
 - c) All utilities plus contents insurance (if required) to be paid by the lessee;
 - d) Waste Collection fee to be paid by the lessee;
5. Authorise the Chief Executive Officer to finalise the disposal of Unit 2, 18 Huggett Drive, Dalwallinu as per the requirements of the *Local Government Act 1995, section 3.58*;
6. Authorise the Shire President and Chief Executive Officer to sign and affix the Common Seal to the lease for Unit 2, 18 Huggett Drive, Dalwallinu.

CARRIED 5/0

For: President KL Carter, Deputy SC Carter, Cr JL Counsel, Cr DS Dawson, Cr MM Harms
Against: Nil



10 APPLICATIONS FOR LEAVE OF ABSENCE

Nil

11 MOTIONS OF WHICH NOTICE HAS BEEN RECEIVED

Nil

12 QUESTIONS FROM MEMBERS WITHOUT NOTICE

Nil

13 NEW BUSINESS OF AN URGENT NATURE (INTRODUCED BY DECISION OF THE MEETING)

PROCEDURAL MOTION 10440

Moved Cr SC Carter

Seconded Cr JL Counsel

That Council moves to accept the following New Business of an Urgent Nature noted as Confidential Item 14.2:

14.2 Unbudgeted Expenditure – Legal Representation

CARRIED 5/0

For: President KL Carter, Deputy SC Carter, Cr JL Counsel, Cr S Dawson, Cr MM Harm

Against: Nil



14 MEETING CLOSED TO THE PUBLIC – CONFIDENTIAL BUSINESS AS PER LOCAL GOVERNMENT ACT, 1995, SECTION 5.23(2)

PROCEDURAL MOTION 10441

Moved Cr SC Carter

Seconded Cr MM Harms

That Council moves into a confidential session at 5.06pm as per *Local Government Act 1995*, Section 5.23(2)(b)(c)(d)(e)(i)(ii)(iii)(f)(i)

(b) the personal affairs of any person; and

(c) a contract entered into, or which may be entered into, by the local government and which relates to a matter to be discussed at the meeting; and

(d) legal advice obtained, or which may be obtained, by the local government and which relates to a matter to be discussed at the meeting; and

(e) a matter that if disclosed, would reveal —

(i) a trade secret; or

(ii) information that has a commercial value to a person; or

(iii) information about the business, professional, commercial or financial affairs of a person,

where the trade secret or information is held by, or is about, a person other than the local government; and

(f) a matter that if disclosed, could be reasonably expected to —

(i) impair the effectiveness of any lawful method or procedure for preventing, detecting, investigating or dealing with any contravention or possible contravention of the law; or

to discuss:

14.1 Disposal of Lots 42 & 43 Arthur Street, Wubin

14.2 Unbudgeted Expenditure – Legal Representation

CARRIED 5/0

For: President KL Carter, Deputy SC Carter, Cr JL Counsel, Cr S Dawson, Cr MM Harm

Against: Nil



14.1 Disposal of Lots 42 & 43 Arthur Street, Wubin

Report Date	22 July 2025
Applicant	Shire of Dalwallinu
File Ref	A9034
Previous Meeting Reference	OCM 27 May 2025 (M10412)
Prepared by	Jean Knight, Chief Executive Officer
Supervised by	Jean Knight, Chief Executive Officer
Disclosure of interest	Nil
Voting Requirements	Simple Majority
Attachments	Nil

Purpose of Report

Council is requested to consider an offer received for the Sale of Lots 42 & 43 Arthur Street, Wubin (Wubin Town Hall and Supper Room).

Officer Recommendation/Council Resolution

MOTION 10442

Moved Cr SC Carter
Seconded Cr JL Counsel

That Council:

1. Declares that it believes that the valuation for the buildings on Lot 42 and 43 Arthur Street, Wubin of \$220,000 (ex GST) undertaken by Griffin Valuation Advisory in June 2022, and the valuation of the recent purchase of the land from Department Planning Lands & Heritage of \$20,000 (ex GST), is a true indication of the value of the proposed disposition;
2. Subject to the land being transferred into the name of Shire of Dalwallinu, accepts the offer of \$143,000 (inc GST) from Leslie Bell for Lots 42 and 43 Arthur Street, Wubin, subject to the applicant receiving finance approval and an acceptable building inspection report (cost to be borne by Ms Bell);
3. Authorises the Chief Executive Officer to advertise the proposed disposition of Lots 42 and 43 Arthur Street, Wubin as per the requirements of the *Local Government Act 1995 Section 3.58*;
4. Subject to not receiving any submissions during the advertising period, authorise the Chief Executive Officer to finalise the disposal of Lots 42 and 43 Arthur Street, Wubin;
5. Authorise the Shire President and Chief Executive Officer to sign and affix the Common Seal to all documents pertaining to the disposal of Lots 42 and 43 Arthur Street, Wubin;
6. Authorise the Chief Executive Officer to utilise up to \$10,000 of the proceeds to purchase sea containers to be placed at the Shire Depot as an alternative storage option;
7. Authorise the Chief Executive Officer to transfer the net proceeds of the sale to the Land and Buildings Reserve to fund future land or housing developments.

CARRIED 5/0

For: President KL Carter, Deputy SC Carter, Cr JL Counsel, Cr S Dawson, Cr MM Harms
Against: Nil



14.2 Unbudgeted Expenditure – Legal Representation

Report Date	22 July 2025
Applicant	Shire of Dalwallinu
File Ref	GO/22 – Governance - General
Previous Meeting Reference	Nil
Prepared by	Jean Knight, Chief Executive Officer
Supervised by	Jean Knight, Chief Executive Officer
Disclosure of interest	Nil
Voting Requirements	Simple Majority
Attachments	Nil

Purpose of Report

Council is requested to consider approval to engage legal representation to assist with dealing with an environmental health matter.

5.09pm Mr D Burke entered the meeting.

Officer Recommendation/Council Resolution

MOTION 10443

Moved Cr JL Counsel
Seconded Cr MM Harms

That Council authorise the Chief Executive Officer to engage legal representation to assist with dealing with an environmental health matter.

CARRIED 5/0

For: President KL Carter, Deputy SC Carter, Cr JL Counsel, Cr S Dawson, Cr MM Harms
Against: Nil

PROCEDURAL MOTION 10444

Moved Cr MM Harms
Seconded Cr JL Counsel

That the meeting come from behind closed doors at 5.09pm.

CARRIED 5/0

For: President KL Carter, Deputy SC Carter, Cr JL Counsel, Cr S Dawson, Cr MM Harms
Against: Nil



15 SCHEDULING OF MEETING

The next Ordinary Meeting of Council will be held on 26 August 2025 at the Shire of Dalwallinu Council Chambers, Dalwallinu commencing at 5.00pm.

16 CLOSURE

There being no further business, the Chairperson closed the meeting at 5.10pm.

17 CERTIFICATION

I, Keith Leslie Carter, certify that the minutes of the Ordinary Council meeting held on the 22 July 2025, as shown on page numbers 1 to 55 were confirmed as a true record at the meeting held on 26 August 2025.


CHAIRPERSON


DATE

