



Ordinary Council Meeting Agenda

28 October 2025



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Shire of Dalwallinu

NOTICE OF MEETING

NOTICE is hereby given that the next Ordinary Meeting of Council of the Shire of Dalwallinu will be held on Tuesday, 28 October 2025 in the Council Chambers, Dalwallinu commencing at 5.00pm.

Signed:



Jean Knight

23 / 10 / 2025

Date

Chief Executive Officer

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SHIRE OF DALWALLINU

AGENDA for the Ordinary Meeting of Council to be held at the Council Chambers, Shire Administration Centre, Dalwallinu on Tuesday 28 October 2025 commencing at 5.00pm.

PRESIDING OFFICER DECLARATION

In accordance with the Local Government Act, this public meeting is being recorded. The recording will be archived and available on Councils website www.dalwallinu.wa.gov.au. Persons attending this meeting in the public gallery may be recorded.

Persons participating in public question time will be recorded as part of the meeting proceedings. I request all participants maintain a respectful and professional demeanour throughout the proceedings. Any use of profanity, disrespectful language, or disruptive behaviour may result in removal from the meeting.

Thank you for your cooperation.

1. OPENING & ANNOUNCEMENT OF VISITORS

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

2. ANNOUNCEMENTS OF PRESIDING MEMBER

3. ATTENDANCE RECORD

3.1 Present

Councillors

| | |
|------------------|----------------|
| Shire President | Cr KL Carter |
| Deputy President | Cr MM Harms |
| | Cr SC Carter |
| | Cr JL Counsel |
| | Cr DS Cream |
| | Cr S Dawson |
| | Cr S Hickleton |

| | |
|-------------------------|--------------|
| Chief Executive Officer | Ms JM Knight |
|-------------------------|--------------|

Public

3.2 Apologies

3.3 Leave of Absence Previously Granted

Nil

4 DECLARATIONS OF INTEREST

5 PUBLIC QUESTION TIME

5.1 Response to Previous Public Questions Taken on Notice

Nil



5.2 Public Question Time

6 MINUTES OF PREVIOUS MEETINGS

6.1 Ordinary Council Meeting – 30 September 2025

MOTION

Moved Cr
Seconded Cr

That the Minutes of the Ordinary Meeting of Council held 30 September 2025 be confirmed.

0/0

6.2 Special Council Meeting – 21 October 2025

MOTION

Moved Cr
Seconded Cr

That the Minutes of the Special Meeting of Council held 21 October 2025 be confirmed.

0/0

7 PETITIONS/PRESENTATIONS/DEPUTATIONS/DELEGATES/REPORTS/SUBMISSIONS

7.1 Petitions

7.2 Presentations

7.3 Deputations

7.4 Delegates Reports/Submissions

8 METHOD OF DEALING WITH AGENDA BUSINESS (Show of hands)

As agreed.



9 REPORTS

9.1 WORKS & SERVICES

9.1.1 Award of Tender RFT2526-02 (E-Quote VP470120) 6 x 4 Prime Mover

| | |
|-----------------------------------|--|
| Report Date | 28 October 2025 |
| Applicant | Shire of Dalwallinu |
| File Ref | FM/28 – Financial Management - Tendering |
| 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 consider the tenders received for RFT2526-02 (E-Quote VP470120) 6 x 4 Prime Mover.

Background

As per the Plant & Replacement Schedule, the 2014 UD Nissan Prime Mover is due for replacement in the 2025-2026 budget.

At the Ordinary Council Meeting held 22 July 2025, Council resolved the following:

'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'

E-quotes were called via the WALGA portal on 23 July 2025 with the closing date of 2:00pm, 28 August 2025.

Consultation

Chief Executive Officer

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 \$270,000 (ex GST) for the new Prime Mover and \$50,000 (ex GST) for the trade in of the UD Nissan has been included in the 2025-2026 budget.

The cost for the proposed new Prime Mover is within budget.

General Function Implications

Nil

Strategic Implications

Nil

Site Inspection

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

E-Quotes closed at 2:00pm, Thursday 28 August 2025.

Seven (7) quotes were received from:

- CJD Equipment (DAF) and (Kenworth)
- Daimler Trucks (Mercedes Benz)
- WA Hino Sales & Service Trucks Australia (Hino)
- Volvo Truck Australia (Mack) and (UD) and (Volvo)

The tenders were assessed by the Chief Executive Officer, Manager Works & Services and Manager Corporate Services with the following qualitative criteria:

- Parts 20%
- Warranty period of machine 20%
- Price 60%



| QUALITATIVE CRITERIA | | | | | | | | |
|----------------------|-------------|----------------|-------------|----------------|-------------|----------------|--------------|----------|
| Business Name | Price | | Warranty | | Parts | | | Rank |
| | 60% | | 20% | | 20% | | 100% | |
| | Score 0- 5 | Weighted Score | Score 0- 5 | Weighted Score | Score 0- 5 | Weighted Score | TOTAL | |
| MACK | 4.02 | 48.24 | 3.17 | 12.67 | 2.00 | 8.00 | 68.91 | 5 |
| MERCEDES | 4.20 | 50.46 | 2.50 | 10.00 | 3.00 | 12.00 | 72.46 | 2 |
| HINO | 4.82 | 57.90 | 3.00 | 12.00 | 3.00 | 12.00 | 81.90 | 1 |
| UD | 5.00 | 60.00 | 2.67 | 2.67 | 2.00 | 8.00 | 70.67 | 4 |
| VOLVO | 3.92 | 47.01 | 2.83 | 11.33 | 1.67 | 6.67 | 65.01 | 6 |
| DAF | 4.39 | 52.66 | 2.83 | 11.33 | 1.83 | 7.33 | 71.32 | 3 |
| KENWORTH | 3.54 | 42.53 | 0.00 | 0.00 | 1.83 | 7.33 | 49.87 | 7 |

The Evaluation Panel's highest ranked quote was submitted by WA HINO Sales & Service with a score of 81.90. The vehicle that was quoted by WA Hino Sales & Service Trucks Australia is acceptable to the needs of the Shire.

Officer Recommendation

That Council:

1. Award RFT2526-02 to WA HINO Sales & Service for the purchase of One (1) New Hino 700 Series SS2828 6x4 Prime Mover at a cost of \$263,750.00 (ex GST);
2. Authorise the Chief Executive Officer to issue a purchase order as per Point 1 above;
3. Authorise the Chief Executive Officer to dispose of the 2014 UD Nissan Prime Mover via public auction.

Officer Recommendation/Council Resolution

MOTION

Moved Cr
 Seconded Cr

0/0



9.1.2 Award of Tender RFT2526-03 Supply & Lay Asphalt (VP846165)

| | |
|-----------------------------------|--|
| Report Date | 28 October 2025 |
| Applicant | Shire of Dalwallinu |
| File Ref | FM/28 – Financial Management - Tendering |
| 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 | Tender Matrix |

Purpose of Report

Council is requested to consider the E-Quotes received for RFT2526-03 Supply & Lay Asphalt.

Background

A Request for Quote was called in July 2025 for the supply and lay of asphalt for the 2025-2026 capital works program. At the conclusion of the submission period on 8 August 2025, two quotes were received, and both were above the \$250,000 threshold for a request for Quote.

At the Ordinary Council Meeting held on 26 August 2025 Council resolved the following:

'MOTION 10448'

Moved Cr S Dawson
Seconded Cr MM Harms

That Council

1. Authorises the Chief Executive Officer to call for E-Quotes for the Supply and Lay of MRWA 10/75 Asphalt for 2025-2026 road projects;
2. Set the qualitative criteria as follows:

| | |
|---|-----|
| Price | 60% |
| Relevant Experience in Similar Projects | 15% |
| Tenderer's OHS policies and procedures | 5% |
| Tenderer's Resources | 10% |
| Demonstrated Understanding of Project | 10% |

CARRIED 6/0'

The E-Quote was called on Wednesday 27 August 2025 and closed at 2:00pm Thursday 25 September 2025.

Consultation

Nil

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 for asphalt has been included within the road projects in the 2025-2026 budget.

The cost for the proposed works is within budget.

General Function Implications

Nil

Strategic Implications

Nil

Site Inspection

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 E-Quote issued contained the following:

Supply and Lay 30mm MRWA 10/75 Black Asphalt intersection mix

- Kalannie Town Site, Hazlett Street 46m², Stanley Street 67m², Linton Street 54m², Rolinson Drive 60m², Bell Street 62m², Hathway Drive 92m², Dodd Street (40mm) 192m². **Total 573m²**

Supply and Lay 30mm MRWA 10/75 Black Asphalt intersection mix

- Kalannie Netball Court, **661 m²**

Supply and Lay 30mm MRWA 7/75 Red 1% Asphalt intersection mix

- Leahy Street, **1,040 m²**

Supply and Lay 30mm MRWA 10/75 Black Asphalt intersection mix

- McNeill Street, **1,360m²**

Supply and Lay 30mm MRWA 10/75 Black Asphalt intersection mix

- James Street **1,600m²**

Supply and Lay 40mm MRWA 10/75 Black Asphalt intersection mix

- Arthur Street (Wubin) **1,208m²**



Supply and Lay 40mm MRWA 10/75 Black Asphalt intersection mix

- Bell Road, **200m2**

The submission of E-Quotes closed at 2:00pm, Thursday 25 September 2025.

Four (4) quotes were received from:

- Boral Asphalt
- Jackson Asphalt
- Stirling Asphalt
- WCP Civil Pty Ltd

The tenders were assessed by the Chief Executive Officer, Manager Works & Services and Manager Corporate Services with the following qualitative criteria:

| | |
|---|-----|
| • Price | 60% |
| • Relevant Experience in Similar Projects | 15% |
| • Tenderer's OHS policies and procedures | 5% |
| • Tenderer's Resources | 10% |
| • Demonstrated Understanding of Project | 10% |

See tender matrix attached to this report.

The Evaluation Panel's highest ranked tender was submitted by WCP Civil Pty Ltd with a score of 84.83. WCP Civil Pty Ltd is an experienced contractor and has undertaken works for the Shire of Dalwallinu previously.

Officer Recommendation

That Council:

1. Award RFT2526-03 to WCP Civil Pty Ltd for the Supply and Lay Asphalt for 2025-2026 Capital Works program at a cost of \$179,857.06 (ex GST);
2. Authorise the Chief Executive Officer to issue a purchase order as per Point 1 above;

Officer Recommendation/Council Resolution

MOTION

Moved Cr
Seconded Cr

0/0



| Business Name | QUALITATIVE CRITERIA | | | | | | | | | | | Rank |
|------------------|----------------------|----------------|---------------------|----------------|------------|----------------|----------------------|----------------|----------------------------|----------------|--------------|------|
| | Price | | Relevant Experience | | WHS | | Tenderer's Resources | | Demonstrated Understanding | | | |
| | 60% | | 15% | | 5% | | 10% | | 10% | | 100% | |
| | Score 0- 5 | Weighted Score | Score 0- 5 | Weighted Score | Score 0- 5 | Weighted Score | Score 0- 5 | Weighted Score | Score 0- 5 | Weighted Score | TOTAL | |
| Stirling Asphalt | 3.14 | 37.74 | 2.83 | 8.50 | 1.83 | 1.83 | 2.83 | 5.67 | 1.00 | 2.00 | 55.74 | 4 |
| Jackson Asphalt | 2.86 | 34.33 | 3.00 | 9.00 | 2.67 | 2.67 | 2.83 | 5.67 | 2.83 | 5.67 | 57.33 | 3 |
| Boral | 4.20 | 50.45 | 3.33 | 10.00 | 2.83 | 2.83 | 3.50 | 7.00 | 3.17 | 6.33 | 76.62 | 2 |
| WCP Civil | 5.00 | 60.00 | 3.17 | 9.50 | 3.00 | 3.00 | 3.17 | 6.33 | 3.00 | 6.00 | 84.83 | 1 |

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 September 2025*

| | |
|-----------------------------------|---|
| Report Date | 28 October 2025 |
| Applicant | Shire of Dalwallinu |
| File Ref | FM/9 Financial Reporting |
| Previous Meeting Reference | Nil |
| Prepared by | Christie Andrews, Finance Officer |
| Supervised by | Hanna Jolly, Manager Corporate Services |
| 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 September 2025 from the Municipal Account, to the sum of \$1,062,309.98 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 \$5,557,024.11. There were no payments from the Trust Account. Total payments from all accounts being \$5,557,024.11 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 adopted budget for 2025/2026.

General Function Implications

Nil

Strategic Implications

Nil

Site Inspection

Not applicable

Sustainability & Climate Change ImplicationsEconomic 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 adopted budget for 2025/2026 or authorised by separate resolution.

Officer Recommendation

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 September 2025 under Chief Executive Officer's delegated authority is endorsed in respect to the following bank accounts:

Municipal Fund Account totalling \$5,557,024.11 consisting of:

| | |
|---|----------------|
| Bank Fees | \$2,992.75 |
| BPay – Shire Vehicle Registration | \$11,419.65 |
| EFT Payments (EFT17515-EFT17602) | \$1,062,309.98 |
| <i>Bunnings Trade EFT17550 \$804.09</i> | |
| <i>Wex Australia EFT17520 \$3,218.79</i> | |
| EFT Payments (Payroll) | \$142,119.14 |
| Direct Debit – Credit Card (DD18449.1 & DD18476.1) | \$11,777.81 |
| Direct Debit – Housing Bond | \$604.00 |
| Direct Debit – Superannuation (DD18414.1 & DD18428.1) | \$27,533.43 |
| Direct Debit – Payments to Department of Transport | \$148,348.95 |
| Loan 159 – Rec Centre | \$68,562.25 |
| Loan 160 – Bell Street | \$81,356.15 |
| Transfer to Muni Excess Funds Term Deposit | \$4,000,000.00 |



Officer Recommendation/Council Resolution

MOTION

Moved Cr
Seconded Cr

0/0



EFT PAYMENTS FOR THE MONTH OF SEPTEMBER 2025

| Chq/EFT | Date | Name | Description | Amount |
|----------|------------|---|-------------------------|-----------|
| EFT17515 | 10/09/2025 | On Hold On Line | Monthly on-hold message | 77.00 |
| EFT17516 | 10/09/2025 | JOHN R WALLIS ENGINEERING | Assorted supplies | 1,112.65 |
| EFT17517 | 10/09/2025 | CJD EQUIPMENT PTY LTD | Parts | 70.35 |
| EFT17518 | 10/09/2025 | T-quip (Tocojepa Pty Ltd T/as) | Parts | 32.65 |
| EFT17519 | 10/09/2025 | WATER CORPORATION | Service Charges & Usage | 614.11 |
| EFT17520 | 10/09/2025 | Wex Australia Pty Ltd | Fuel | 3,218.79 |
| EFT17521 | 10/09/2025 | AUSTRALIA POST - SHIRE | Postage charges | 118.94 |
| EFT17522 | 10/09/2025 | BOC LIMITED | container rental | 40.03 |
| EFT17523 | 10/09/2025 | Bridgestone Service Centre Dalwallinu | Tyres | 1,320.00 |
| EFT17524 | 10/09/2025 | AVON WASTE | Waste collections | 20,967.36 |
| EFT17525 | 10/09/2025 | THE ROYAL LIFE SAVING SOCIETY OF AUSTRALIA | Qualification renewal | 175.00 |
| EFT17526 | 10/09/2025 | DALWALLINU WHEATLAND MOTEL | Rates refund | 36,122.37 |
| EFT17527 | 10/09/2025 | ST JOHN AMBULANCE DALWALLINU | Memberships | 214.00 |
| EFT17528 | 10/09/2025 | SYNERGY | Electricity Usage | 6,512.23 |
| EFT17529 | 10/09/2025 | Team Global Express Pty Ltd | Freight charges | 144.62 |
| EFT17530 | 10/09/2025 | REFUEL AUSTRALIA | Diesel | 16,996.80 |
| EFT17531 | 10/09/2025 | WOODLANDS DISTRIBUTORS PTY LTD | Planter boxes | 12,674.75 |
| EFT17532 | 10/09/2025 | STATE LIBRARY OF WA | Library Programme | 187.00 |
| EFT17533 | 10/09/2025 | MOORA GLASS SERVICE PTY LTD | Door repairs | 1,270.50 |
| EFT17534 | 10/09/2025 | Teresa Slot | Return of bond | 15.00 |
| EFT17535 | 10/09/2025 | R N R AUTO ELECTRICS | Repairs | 137.50 |
| EFT17536 | 10/09/2025 | AFGRI EQUIPMENT AUSTRALIA PTY LTD | Service & supplies | 1,863.79 |
| EFT17537 | 10/09/2025 | DALLCON | Concrete | 418.00 |
| EFT17538 | 10/09/2025 | Nusteel Patios And Sheds | Shade structure | 14,263.40 |
| EFT17539 | 10/09/2025 | P & J Transport Pty Ltd | Freight charges | 407.00 |
| EFT17540 | 10/09/2025 | IXOM OPERATIONS PTY LTD | Container service fee | 84.57 |
| EFT17541 | 10/09/2025 | Delta Agribusiness WA Pty Ltd | Assorted goods | 1,940.27 |
| EFT17542 | 10/09/2025 | WEST COAST STABILISERS | Grading Services | 36,613.50 |
| EFT17543 | 10/09/2025 | Bronwyn Hyde | Return of bond | 70.00 |
| EFT17544 | 10/09/2025 | E FIRE & SAFETY | Testing | 528.00 |
| EFT17545 | 10/09/2025 | DEPT OF ENERGY, MINES, INDUSTRY REGS & SAFETY | BSL | 736.65 |
| EFT17546 | 10/09/2025 | RICOH AUSTRALIA PTY LTD (RICOH FINANCE) | Lease | 390.61 |

| Chq/EFT | Date | Name | Description | Amount |
|----------|------------|---|-------------------------------------|------------|
| EFT17547 | 10/09/2025 | DOMAIN DIGITAL | Services | 1,100.55 |
| EFT17548 | 10/09/2025 | TELAIR PTY LTD | Service fee | 603.00 |
| EFT17549 | 10/09/2025 | Hall & Wilcox Lawyers | Fees | 4,443.27 |
| EFT17550 | 10/09/2025 | BUNNINGS TRADE | Cleaning/building maintenance Items | 804.09 |
| EFT17551 | 10/09/2025 | Hersey's Safety Pty Ltd | Supplies | 1,277.02 |
| EFT17552 | 10/09/2025 | Martin Grant | Gravel pushing | 55,788.04 |
| EFT17553 | 10/09/2025 | BABA MARDA ROAD SERVICES | Traffic control | 9,225.98 |
| EFT17554 | 10/09/2025 | Tree Tech Australia Pty Ltd | Tree pruning | 19,723.00 |
| EFT17555 | 10/09/2025 | Omnicom Media Group Australia Pty Ltd | Advertising | 652.48 |
| EFT17556 | 10/09/2025 | Gazz's Maintenance Services | Townscape Maintenance & cleaning | 4,330.00 |
| EFT17557 | 10/09/2025 | Environex International Pty Ltd | Chemicals | 8,067.07 |
| EFT17558 | 10/09/2025 | Brody McLaren | Return of bond | 15.00 |
| EFT17559 | 10/09/2025 | PAYWISE PTY LTD | Lease payment | 1,539.89 |
| EFT17560 | 10/09/2025 | NORTHAM CARPET COURT | Flooring | 18,980.00 |
| EFT17561 | 10/09/2025 | ALEXANDER ELLIOT COOMBES | Parts | 3,724.49 |
| EFT17562 | 10/09/2025 | Wubin Trading Co | Stock | 193.00 |
| EFT17563 | 10/09/2025 | DALWALLINU & DISTRICTS AGRICULTURAL SOCIETY | Return of bonds | 770.00 |
| EFT17564 | 17/09/2025 | RBC - RURAL | Meterplan charge | 1,262.83 |
| EFT17565 | 17/09/2025 | WATER CORPORATION | Water Usage & Service charges | 20,913.44 |
| EFT17566 | 17/09/2025 | JENNY'S BAKEHOUSE | Catering | 61.00 |
| EFT17567 | 17/09/2025 | DEPUTY COMMISSIONER OF TAXATION | Business Activity Statement | 142,730.00 |
| EFT17568 | 17/09/2025 | SYNERGY | Electricity | 8,373.83 |
| EFT17569 | 17/09/2025 | FULTON HOGAN INDUSTRIES PTY LTD | Stock | 3,999.60 |
| EFT17570 | 17/09/2025 | ROWDY'S ELECTRICAL | Electrical repairs | 6,158.39 |
| EFT17571 | 17/09/2025 | LGIS WA | Employee assistance program | 3,923.15 |
| EFT17572 | 17/09/2025 | MCLEODS LAWYERS PTY LTD | Legal advise | 8,192.72 |
| EFT17573 | 17/09/2025 | P & J Transport Pty Ltd | Freight charges | 222.20 |
| EFT17574 | 17/09/2025 | LIBERTY PLUMBING & GAS | Oven | 440.00 |
| EFT17575 | 17/09/2025 | DALWALLINU FOODWORKS | Assorted supplies | 245.54 |
| EFT17576 | 17/09/2025 | DOMAIN DIGITAL | It Services | 9,350.00 |
| EFT17577 | 17/09/2025 | ARC CLEAN ENERGY PTY LTD | Split systems | 11,605.00 |
| EFT17578 | 17/09/2025 | Dudawa Haulage Pty Ltd | Cartage | 77,924.00 |
| EFT17579 | 17/09/2025 | Zage Pty Ltd | Parts | 1,615.90 |
| EFT17580 | 17/09/2025 | MC CIVIL CONTRACTORS | Mulching | 84,000.00 |

| Chq/EFT | Date | Name | Description | Amount |
|----------|------------|--|------------------------------------|--------------|
| EFT17581 | 17/09/2025 | BABA MARDA ROAD SERVICES | Traffic Control | 43,012.76 |
| EFT17582 | 17/09/2025 | B & K Fencing | Fencing | 12,345.30 |
| EFT17583 | 17/09/2025 | Environex International Pty Ltd | Chemicals | 61.16 |
| EFT17584 | 17/09/2025 | Countryside Plumbing Services | Pump | 6,229.30 |
| EFT17585 | 17/09/2025 | THYRZA KNOX FALLS | Rates refund | 457.28 |
| EFT17586 | 17/09/2025 | LANDGATE | Valuation charges | 100.16 |
| EFT17587 | 17/09/2025 | Kalannie Community Resource Centre Inc | Refund & Training Course | 154.58 |
| EFT17588 | 17/09/2025 | ARROW BRONZE | Plaques | 1,496.57 |
| EFT17589 | 18/09/2025 | BP AUSTRALIA PTY LTD | Fuel | 146.57 |
| EFT17590 | 18/09/2025 | WATER CORPORATION | Water Usage | 2,749.95 |
| EFT17591 | 18/09/2025 | BURGESS RAWSON (WA) PTY LTD | Water Usage | 72.89 |
| EFT17592 | 18/09/2025 | SYNERGY | Electricity | 16,954.40 |
| EFT17593 | 18/09/2025 | DALWALLINU CREATIVE ARTS INC | Donation | 1,900.00 |
| EFT17594 | 18/09/2025 | SHERMAC AUSTRALIA PTY LTD | Return of bonds | 280.00 |
| EFT17595 | 18/09/2025 | ROWDY'S ELECTRICAL | Electrical repairs | 634.26 |
| EFT17596 | 18/09/2025 | Nusteel Patios And Sheds | Shelter | 6,400.90 |
| EFT17597 | 18/09/2025 | LIBERTY PLUMBING & GAS | Plumbing | 9,218.00 |
| EFT17598 | 18/09/2025 | Rosaleen Ann De Beer | Refund of Bond | 70.00 |
| EFT17599 | 18/09/2025 | SIMPLY DATA SERVICES PTY LTD | Subscription | 148.50 |
| EFT17600 | 18/09/2025 | BABA MARDA ROAD SERVICES | Traffic controllers | 770.00 |
| EFT17601 | 18/09/2025 | FULCHER CONTRACTORS PTY LTD | Rehabilitation Works | 284,115.48 |
| EFT17602 | 18/09/2025 | LOCAL GOVERNMENT PROFESSIONALS AUST WA | Conference attendance x 2 Officers | 3,400.00 |
| | | | | |
| | | | | 1,062,309.98 |
| | | | | |

DIRECT DEBITS FOR THE MONTH OF SEPTEMBER 2025

| Chq/EFT | Date | Name | Description | Amount |
|----------------|-------------|---|--------------------|---------------|
| DD18449.1 | 11/09/2025 | Precision Administration Services Pty Ltd | Superannuation | 14,248.32 |
| DD18467.1 | 16/09/2025 | BOND ADMINISTRATOR | Bond | 604.00 |
| DD18473.1 | 30/09/2025 | DEPARTMENT OF TRANSPORT | Registrations | 11,419.65 |
| DD18476.1 | 25/09/2025 | Precision Administration Services Pty Ltd | Superannuation | 13,285.11 |
| | | | | |
| | | | | 39,557.08 |
| | | | | |

CREDIT CARD PAYMENTS FOR THE MONTH OF SEPTEMBER 2025

| Chq/EFT | Date | User | Name | Description | Amount |
|-----------|------------|-------------|-----------------------|---------------------|-----------|
| DD18456.1 | 29/08/2025 | Jean Knight | Freight Mart | Shipping containers | 8374.33 |
| DD18481.1 | 25/09/2025 | Jean Knight | Foxtrot Unicorn | Refreshments | 58.75 |
| | 25/09/2025 | Jean Knight | Hilton Perth | Accomodation | 826.20 |
| | 25/09/2025 | Hanna Jolly | MaxValu | Stock | 225.00 |
| | 22/09/2025 | Jean Knight | Aussie Broadband | Internet Charges | 79.00 |
| | 18/09/2025 | Jean Knight | ChargeFox | EV Management Fee | 72.29 |
| | 18/09/2025 | Jean Knight | ChargeFox | EV Management Fee | 72.29 |
| | 16/09/2025 | Hanna Jolly | Nitro | Subscription | 84.70 |
| | 11/09/2025 | Hanna Jolly | Oz Toner | Stationary | 138.95 |
| | 04/09/2025 | Hanna Jolly | Partners on Booking | Accommodation | 193.21 |
| | 05/09/2025 | Jean Knight | Harfington | Parts | 21.99 |
| | 04/09/2025 | Hanna Jolly | WA Newspapers Pty Ltd | Advertising | 117.20 |
| | 02/09/2025 | Jean Knight | Benara Nurseries | Plants | 924.00 |
| | 01/09/2025 | Jean Knight | WA Newspapers Pty Ltd | Subscription | 32.00 |
| | 29/08/2025 | Jean Knight | Keeler Hardware | Stock | 108.00 |
| | 29/08/2025 | Jean Knight | Sayka | Cleaning supplies | 449.90 |
| | | | | | |
| | | | | | 11,777.81 |
| | | | | | |

CHARGE CARDS PAYMENTS FOR THE MONTH OF SEPTEMBER 2025

| Chq/EFT | Card Name | Card Type | Date | User | Description | Amount |
|----------|-----------------------|------------|------------|------------------|--------------------|---------|
| EFT17520 | Wex Australia Pty Ltd | Fuel Card | 31/07/2025 | Darren Streets | Fuel | 98.99 |
| | | | 04/08/2025 | Darren Streets | Fuel | 79.00 |
| | | | 05/08/2025 | Darren Streets | Fuel | 42.11 |
| | | | 09/08/2025 | Darren Streets | Fuel | 38.50 |
| | | | 11/08/2025 | Darren Streets | Fuel | 83.00 |
| | | | 18/08/2025 | Darren Streets | Fuel | 122.44 |
| | | | 25/08/2025 | Darren Streets | Fuel | 70.00 |
| | | | 08/08/2025 | Jean Knight | Fuel | 199.09 |
| | | | 27/08/2025 | Jean Knight | Fuel | 145.24 |
| | | | 31/07/2025 | Olufemi Onikola | Fuel | 85.19 |
| | | | 01/08/2025 | Olufemi Onikola | Fuel | 45.51 |
| | | | 03/08/2025 | Olufemi Onikola | Fuel | 42.04 |
| | | | 08/08/2025 | Olufemi Onikola | Fuel | 85.93 |
| | | | 15/08/2025 | Olufemi Onikola | Fuel | 90.25 |
| | | | 21/08/2025 | Olufemi Onikola | Fuel | 109.34 |
| | | | 25/08/2025 | Olufemi Onikola | Fuel | 58.45 |
| | | | 31/07/2025 | Hanna Jolly | Fuel | 39.89 |
| | | | 01/08/2025 | Hanna Jolly | Fuel | 77.41 |
| | | | 03/08/2025 | Hanna Jolly | Fuel | 91.11 |
| | | | 16/08/2025 | Hanna Jolly | Fuel | 84.21 |
| | | | 24/08/2025 | Hanna Jolly | Fuel | 90.70 |
| | | | 16/08/2025 | Rodney Broad | Fuel | 99.87 |
| | | | 18/08/2025 | Rodney Broad | Fuel | 76.21 |
| | | | 22/08/2025 | Rodney Broad | Fuel | 185.51 |
| | | | 27/08/2025 | Rodney Broad | Fuel | 645.62 |
| EFT17550 | Bunnings Trade | Store Card | 18/08/2025 | Sheree Sundstrom | Equipment | 109.75 |
| | | | 18/08/2025 | Sheree Sundstrom | Equipment | 26.44 |
| | | | 18/08/2025 | Sheree Sundstrom | Parts | 58.62 |
| | | | 18/08/2025 | Sheree Sundstrom | Parts | 16.56 |
| | | | 18/08/2025 | Sheree Sundstrom | Parts | 151.98 |
| | | | 22/08/2025 | Sheree Sundstrom | Parts | 98.20 |
| | | | 22/08/2025 | Sheree Sundstrom | Parts | 65.21 |
| | | | 22/08/2025 | Sheree Sundstrom | Taps | 46.49 |
| | | | 30/08/2025 | Sheree Sundstrom | Safety cushion mat | 114.84 |
| | | | 30/08/2025 | Sheree Sundstrom | Tape | 51.40 |
| | | | 30/08/2025 | Sheree Sundstrom | Taps | 64.60 |
| | | | | | | 4022.88 |
| | | | | | | |

Shire of Dalwallinu Municipal Account

Payroll September 2025

| | | |
|------------|-------------------------------------|-----------------------------|
| 11/09/2025 | Payroll fortnight ending 11/09/2025 | \$ 72,760.03 |
| 25/09/2025 | Payroll fortnight ending 25/09/2025 | \$ 69,359.11 |
| | TOTAL | <u><u>\$ 142,119.14</u></u> |

Bank Fees September 2025

| | | |
|------------|-----------------------------|---------------------------|
| 15/09/2025 | Bpay Transaction Fee (Muni) | \$ 658.35 |
| 02/09/2025 | CBA Merchant Fee (Muni) | \$ 2,208.40 |
| 15/09/2025 | CBA Account Service Fee | \$ 126.00 |
| | TOTAL | <u><u>\$ 2,992.75</u></u> |

Direct Debit Payments September 2025

| | | |
|-----------------|--|-------------------------------|
| | Superannuation Payments (Pay endings 11/09/2025 & 25/09/2025) | \$ 27,533.43 |
| 18 & 26/09/2025 | Credit Card Payments | \$ 11,777.81 |
| 30/09/2025 | Loan Payment 159 - Rec Centre | \$ 68,562.25 |
| 16/09/2025 | Loan Payment 160 - Bell Street Subdivision | \$ 81,356.15 |
| 16/09/2025 | Bond Administrator - Housing Bonds | \$ 604.00 |
| 05/09/2025 | Transfer to Muni Excess Funds Term Deposit | \$ 4,000,000.00 |
| 30/09/2025 | Bpay Payment (Dept Transport - Vehicle Registrations) | \$ 11,419.65 |
| 1-30/09/2025 | Payments to Department of Transport Licensing | \$ 148,348.95 |
| | TOTAL | <u><u>\$ 4,349,602.24</u></u> |



053

SHIRE OF DALWALLINU

SHIRE OF DALWALLINU

Facility number XXXX XXXX XXXX XXXX

Statement period 27 Aug 2025 - 25 Sep 2025

Next statement end date 27 Oct 2025

ENQUIRIES 13 1576

24 hours a day, 7 days a week

Account summary

| | |
|-----------------------------|-------------|
| Facility credit limit | \$20,000.00 |
| Total number of accounts | 2 |
| Accounts active this period | 2 |

Your payment

Your AutoPay amount of \$3,403.48 will be deducted from your account XXXXXX-XXXXXXX on 26 Sep 2025.

Transactions

| Date | Transaction details | Total Amount (\$) |
|--------|---------------------------|-------------------|
| 25 Sep | AUTO PAYMENT - THANK YOU | 3,403.48- |
| | Interest on purchases | 17.990% 0.00 |
| | Interest on cash advances | 17.990% 0.00 |

Account details

| Cardholder Name | Account Number | Credit Limit (\$) | Balance (\$) |
|-----------------|---------------------|-------------------|--------------|
| JOLLY,HANNA | XXXX XXXX XXXX XXXX | 5,000.00 | 1,287.96 |
| KNIGHT,JEAN | XXXX XXXX XXXX XXXX | 15,000.00 | 2,115.52 |

----- End of statement -----

9.3.2 Monthly Financial Statements for September 2025*

| | |
|-----------------------------------|--|
| Report Date | 28 October 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 September 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 September 2025. It is to be noted that the opening balances in these financial statements are not finalised as further adjustments for 2024-2025 may 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

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

Officer Recommendation/Council Resolution

MOTION

| | |
|----------|----|
| Moved | Cr |
| Seconded | Cr |

0/0



SHIRE OF DALWALLINU
MONTHLY FINANCIAL REPORT
(Containing the required statement of financial activity and statement of financial position)
For the period ended 30 September 2025

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

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Statements required by regulation

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|--|---|
| Statement of Financial Activity | 2 |
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| Note 1 Basis of Preparation | 4 |
| Note 2 Statement of Financial Activity Information | 5 |
| Note 3 Explanation of Material Variances | 6 |

SHIRE OF DALWALLINU
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 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 | 3,835,036 | 3,835,036 | 3,834,176 | (860) | (0.02%) | |
| Rates excluding general rates | | 50,983 | 50,983 | 50,982 | (1) | (0.00%) | |
| Grants, subsidies and contributions | 14 | 2,736,522 | 1,005,342 | 1,052,048 | 46,706 | 4.65% | |
| Fees and charges | | 1,435,188 | 868,565 | 861,045 | (7,520) | (0.87%) | |
| Interest revenue | | 346,131 | 38,749 | 90,859 | 52,110 | 134.48% | |
| Other revenue | | 100 | 24 | 0 | (24) | (100.00%) | |
| Profit on asset disposals | 6 | 162,727 | 0 | 0 | 0 | 0.00% | |
| | 8,566,687 | 5,798,699 | 5,889,110 | 90,411 | 1.56% | | |
| Expenditure from operating activities | | | | | | | |
| Employee costs | | (2,935,949) | (742,881) | (628,768) | 114,113 | 15.36% | |
| Materials and contracts | | (3,391,739) | (911,591) | (785,256) | 126,335 | 13.86% | |
| Utility charges | | (491,334) | (82,501) | (109,788) | (27,287) | (33.07%) | |
| Depreciation | | (6,108,419) | (1,527,064) | (3,130) | 1,523,934 | 99.80% | |
| Finance costs | | (93,862) | (43,519) | (35,572) | 7,947 | 18.26% | |
| Insurance | | (222,023) | (110,492) | (109,878) | 614 | 0.56% | |
| Other expenditure | | (145,660) | (32,154) | (35,635) | (3,481) | (10.83%) | |
| Loss on asset disposals | 6 | (17,800) | 0 | 0 | 0 | 0.00% | |
| | (13,406,786) | (3,450,202) | (1,708,027) | 1,742,175 | 50.49% | | |
| Non-cash amounts excluded from operating activities | Note 2(b) | 5,956,046 | 1,519,618 | 3,130 | (1,516,488) | (99.79%) | |
| Amount attributable to operating activities | | 1,115,947 | 3,868,115 | 4,184,213 | 316,098 | 8.17% | |
| INVESTING ACTIVITIES | | | | | | | |
| Inflows from investing activities | | | | | | | |
| Proceeds from capital grants, subsidies and contributions | 15 | 6,133,942 | 1,179,356 | 616,976 | (562,380) | (47.69%) | |
| Proceeds from disposal of assets | 6 | 409,727 | 409,727 | 0 | (409,727) | (100.00%) | |
| | 6,543,669 | 1,589,083 | 616,976 | (972,107) | (61.17%) | | |
| Outflows from investing activities | | | | | | | |
| Payments for property, plant and equipment | 5 | (1,791,536) | (539,046) | (289,276) | 249,770 | 46.34% | |
| Payments for construction of infrastructure | 5 | (8,643,278) | (1,770,037) | (1,135,735) | 634,302 | 35.84% | |
| Amount attributable to investing activities | | (3,891,145) | (720,000) | (808,036) | (88,036) | (12.23%) | |
| FINANCING ACTIVITIES | | | | | | | |
| Inflows from financing activities | | | | | | | |
| Transfer from reserves | 4 | 731,039 | 144,173 | 144,173 | 0 | 0.00% | |
| | 731,039 | 144,173 | 144,173 | | 0 | 0.00% | |
| Outflows from financing activities | | | | | | | |
| Repayment of borrowings | 11 | (214,362) | (114,659) | (114,659) | 0 | 0.00% | |
| Payments for principal portion of lease liabilities | 12 | (12,619) | (3,130) | (3,130) | 0 | 0.00% | |
| Transfer to reserves | 4 | (1,448,910) | (1,014,302) | (1,014,302) | (0) | (0.00%) | |
| | (1,675,891) | (1,132,091) | (1,132,091) | | (0) | (0.00%) | |
| Amount attributable to financing activities | | (944,852) | (987,918) | (987,918) | (0) | (0.00%) | |
| MOVEMENT IN SURPLUS OR DEFICIT | | | | | | | |
| Surplus or deficit at the start of the financial year | | | | | | | |
| Amount attributable to operating activities | | 3,720,050 | 3,720,050 | 3,541,147 | (178,903) | (4.81%) | |
| Amount attributable to investing activities | | 1,115,947 | 3,868,115 | 4,184,213 | 316,098 | 8.17% | |
| Amount attributable to financing activities | | (3,891,145) | (720,000) | (808,036) | (88,036) | (12.23%) | |
| Surplus or deficit after imposition of general rates | | 0 | 5,880,247 | 5,929,407 | 49,159 | 0.84% | |

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 SEPTEMBER 2025

| | Supplementary Information | | |
|--------------------------------------|------------------------------|--------------------|--------------------|
| | | 30 June 2025 | 30 September 2025 |
| | | \$ | \$ |
| CURRENT ASSETS | | | |
| Cash and cash equivalents | 3 | 10,061,350 | 14,283,813 |
| Trade and other receivables | | 442,047 | 907,422 |
| Inventories | 8 | 9,260 | 16,649 |
| TOTAL CURRENT ASSETS | | 10,512,657 | 15,207,884 |
| NON-CURRENT ASSETS | | | |
| Trade and other receivables | | 4,175 | 4,175 |
| Investment in associate | 16 | 139,334 | 139,334 |
| Property, plant and equipment | | 39,693,638 | 39,971,953 |
| Infrastructure | | 272,428,263 | 273,574,958 |
| Right-of-use assets | | 27,219 | 24,090 |
| TOTAL NON-CURRENT ASSETS | | 312,292,629 | 313,714,510 |
| TOTAL ASSETS | | 322,805,286 | 328,922,394 |
| CURRENT LIABILITIES | | | |
| Trade and other payables | 9 | 565,646 | 689,413 |
| Other liabilities | 13 | 29,293 | 1,348,116 |
| Lease liabilities | 12 | 12,618 | 9,515 |
| Borrowings | 11 | 214,362 | 99,703 |
| Employee related provisions | 13 | 433,815 | 428,036 |
| TOTAL CURRENT LIABILITIES | | 1,255,734 | 2,574,783 |
| NON-CURRENT LIABILITIES | | | |
| Lease liabilities | 12 | 15,991 | 15,991 |
| Borrowings | 11 | 2,472,584 | 2,472,584 |
| Employee related provisions | | 41,301 | 41,301 |
| Other provisions | | 268,458 | 268,458 |
| TOTAL NON-CURRENT LIABILITIES | | 2,798,334 | 2,798,334 |
| TOTAL LIABILITIES | | 4,054,068 | 5,373,117 |
| NET ASSETS | | 318,751,218 | 323,549,277 |
| EQUITY | | | |
| Retained surplus | | 62,827,184 | 66,755,114 |
| Reserve accounts | 4 | 6,189,582 | 7,059,711 |
| Revaluation surplus | | 249,734,452 | 249,734,452 |
| TOTAL EQUITY | | 318,751,218 | 323,549,277 |

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 30 SEPTEMBER 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 POLICIES

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 09 September 2025

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

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

| (a) Net current assets used in the Statement of Financial Activity | Supplementary Information | Amended | Last | Year |
|--|---------------------------|-------------------|------------------|-------------------|
| | | Budget | Year | to Date |
| | | Opening | Closing | 30 September 2025 |
| Current assets | | | | |
| Cash and cash equivalents | 3 | \$ 11,708,133 | \$ 10,061,350 | \$ 14,283,813 |
| Trade and other receivables | | 269,668 | 442,047 | 907,422 |
| Inventories | 8 | 18,901 | 9,260 | 16,649 |
| | | 11,996,702 | 10,512,657 | 15,207,884 |
| Less: current liabilities | | | | |
| Trade and other payables | 9 | (482,763) | (565,646) | (689,413) |
| Other liabilities | 13 | (11,159) | (29,293) | (1,348,116) |
| Lease liabilities | 12 | (12,061) | (12,618) | (9,515) |
| Borrowings | 11 | (317,147) | (214,362) | (99,703) |
| Employee related provisions | 13 | (391,047) | (433,815) | (428,036) |
| Other provisions | 13 | (702,925) | 0 | 0 |
| | | (1,917,102) | (1,255,734) | (2,574,783) |
| Net current assets | | 10,079,600 | 9,256,923 | 12,633,101 |
| Less: Total adjustments to net current assets | Note 2(c) | (5,620,297) | (5,715,776) | (6,703,694) |
| Closing funding surplus / (deficit) | | 4,459,303 | 3,541,147 | 5,929,407 |

(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*.

| Non-cash amounts excluded from operating activities | Amended | YTD | YTD | |
|---|---------|------------------|------------------|--------------|
| | Budget | Budget | Actual | |
| | \$ | \$ | \$ | |
| Adjustments to operating activities | | | | |
| Less: Profit on asset disposals | 6 | (162,727) | 0 | 0 |
| Add: Loss on asset disposals | 6 | 17,800 | 0 | 0 |
| Add: Depreciation | | 6,108,419 | 1,527,064 | 3,130 |
| Movement in current employee provisions associated with restricted cash | | (7,446) | (7,446) | 0 |
| Total non-cash amounts excluded from operating activities | | 5,956,046 | 1,519,618 | 3,130 |

(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.

| Adjustments to net current assets | Amended | Last | Year | |
|---|-----------|--------------------|--------------------|--------------------|
| | Budget | Year | to Date | |
| | Opening | Closing | 30 September 2025 | |
| | \$ | \$ | \$ | |
| Less: Reserve accounts | 4 | (6,189,582) | (6,189,582) | |
| Add: Current liabilities not expected to be cleared at the end of the year: | | | | |
| - Current portion of borrowings | 11 | 317,147 | 214,362 | 99,703 |
| - Current portion of lease liabilities | 12 | 12,061 | 12,618 | 9,515 |
| - Current portion of other provisions held in reserve | | 240,077 | 246,826 | 246,799 |
| Total adjustments to net current assets | Note 2(a) | (5,620,297) | (5,715,776) | (6,703,694) |

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 SEPTEMBER 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 2025-26 year is \$10,000 or 10.00% whichever is the greater.

| Description | Var. \$ | Var. % | |
|--|-------------|-----------|---|
| | \$ | % | |
| Revenue from operating activities | | | |
| Grants, subsidies and contributions | 46,706 | 4.65% | ▲ |
| Various small timing variances | | Timing | |
| Interest revenue | 52,110 | 134.48% | ▲ |
| Timing variance | | Timing | |
| Other revenue | (24) | (100.00%) | ▼ |
| Timing variance | | Timing | |
| Expenditure from operating activities | | | |
| Employee costs | 114,113 | 15.36% | ▼ |
| Salaries & Wages more than budgeted - Timing | | Timing | |
| Materials and contracts | 126,335 | 13.86% | ▼ |
| Various small timing variances | | Timing | |
| Utility charges | (27,287) | (33.07%) | ▲ |
| Various small timing variances | | Timing | |
| Depreciation | 1,523,934 | 99.80% | ▼ |
| Depreciation not processed for July to September 2025 | | Timing | |
| Finance costs | 7,947 | 18.26% | ▼ |
| Timing variance | | Timing | |
| Other expenditure | (3,481) | (10.83%) | ▲ |
| Various small timing differences | | Timing | |
| Non-cash amounts excluded from operating activities | (1,516,488) | (99.79%) | ▼ |
| Depreciation not processed for July to September 2025 | | Timing | |
| Inflows from investing activities | | | |
| Proceeds from capital grants, subsidies and contributions | (562,380) | (47.69%) | ▼ |
| Timing variance | | Timing | |
| Proceeds from disposal of assets | (409,727) | (100.00%) | ▼ |
| Timing variance | | Timing | |
| Outflows from investing activities | | | |
| Payments for property, plant and equipment | 249,770 | 46.34% | ▼ |
| Timing variance | | Timing | |
| Payments for construction of infrastructure | 634,302 | 35.84% | ▼ |
| Timing variance | | Timing | |
| Surplus or deficit at the start of the financial year | (178,903) | (4.81%) | ▼ |
| Financials statement yet to be audited | | Permanent | |
| Surplus or deficit after imposition of general rates | 49,159 | 0.84% | ▲ |
| Due to variances described above | | | |

SHIRE OF DALWALLINU
SUPPLEMENTARY INFORMATION

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

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)

| | Amended Budget | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) |
|---------|----------------|----------------|----------------|-----------------|
| Opening | \$3.72 M | \$3.72 M | \$3.54 M | (\$0.18 M) |
| Closing | \$0.00 M | \$5.88 M | \$5.93 M | \$0.05 M |

Refer to Statement of Financial Activity

Cash and cash equivalents

| | \$14.28 M | % total |
|-------------------|-----------|---------|
| Unrestricted Cash | \$7.22 M | 50.6% |
| Restricted Cash | \$7.06 M | 49.4% |

Refer to 3 - Cash and Financial Assets

Payables

| | \$0.69 M | % Outstanding |
|----------------|----------|---------------|
| Trade Payables | \$0.61 M | |
| 0 to 30 Days | | 98.5% |
| Over 30 Days | | 1.5% |
| Over 90 Days | | 0.0% |

Refer to 9 - Payables

Receivables

| | \$0.21 M | % Collected |
|------------------|----------|---------------|
| Rates Receivable | \$0.70 M | 85.2% |
| Trade Receivable | \$0.21 M | % Outstanding |
| Over 30 Days | | 3.6% |
| Over 90 Days | | 0.0% |

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities

| Amended Budget | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) |
|----------------|----------------|----------------|-----------------|
| \$1.12 M | \$3.87 M | \$4.18 M | \$0.32 M |

Refer to Statement of Financial Activity

Rates Revenue

| YTD Actual | \$3.83 M | % Variance |
|------------|----------|------------|
| YTD Budget | \$3.84 M | (0.0%) |

Refer to 10 - Rate Revenue

Grants and Contributions

| YTD Actual | \$1.05 M | % Variance |
|------------|----------|------------|
| YTD Budget | \$1.01 M | 4.6% |

Refer to 14 - Grants and Contributions

Fees and Charges

| YTD Actual | \$0.86 M | % Variance |
|------------|----------|------------|
| YTD Budget | \$0.87 M | (0.9%) |

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) |
|----------------|----------------|----------------|-----------------|
| (\$3.89 M) | (\$0.72 M) | (\$0.81 M) | (\$0.09 M) |

Refer to Statement of Financial Activity

Proceeds on sale

| YTD Actual | \$0.00 M | % |
|----------------|----------|----------|
| Amended Budget | \$0.41 M | (100.0%) |

Refer to 6 - Disposal of Assets

Asset Acquisition

| YTD Actual | \$1.14 M | % Spent |
|----------------|----------|---------|
| Amended Budget | \$8.64 M | (86.9%) |

Refer to 5 - Capital Acquisitions

Capital Grants

| YTD Actual | \$0.62 M | % Received |
|----------------|----------|------------|
| Amended Budget | \$6.13 M | (89.9%) |

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities

| Amended Budget | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) |
|----------------|----------------|----------------|-----------------|
| (\$0.94 M) | (\$0.99 M) | (\$0.99 M) | (\$0.00 M) |

Refer to Statement of Financial Activity

Borrowings

| Principal repayments | (\$0.11 M) |
|----------------------|------------|
| Interest expense | (\$0.04 M) |
| Principal due | \$2.57 M |

Refer to 11 - Borrowings

Reserves

| Reserves balance | \$7.06 M |
|------------------|----------|
| Interest earned | \$0.04 M |

Refer to 4 - Cash Reserves

Lease Liability

| Principal repayments | (\$0.00 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 SEPTEMBER 2025

2 KEY INFORMATION - GRAPHICAL



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 SEPTEMBER 2025**

3 CASH AND FINANCIAL ASSETS

| Description | Classification | Unrestricted | Restricted | Total Cash | Trust | Institution | Interest Rate | Maturity Date |
|--------------------------------|---------------------------|------------------|------------------|-------------------|----------|-------------|---------------|---------------|
| | | \$ | \$ | \$ | \$ | | | |
| Business Online Saver | Cash and cash equivalents | 1,154,534 | | 1,154,534 | | Bank | 3.05% | At call |
| Municipal Account | Cash and cash equivalents | 62,841 | | 62,841 | | Bank | 3.00% | At call |
| Term Deposit - Reserves | Cash and cash equivalents | 0 | 7,059,711 | 7,059,711 | | Bank | 4.17% | 3/11/2025 |
| Term Deposit - Municipal Excce | Cash and cash equivalents | 6,006,477 | | 6,006,477 | | Bank | 3.83% | 4/09/2025 |
| Floats Held | Cash and cash equivalents | 250 | | 250 | | Shire float | 0.00% | At call |
| Total | | 7,224,102 | 7,059,711 | 14,283,813 | 0 | | | |
| Comprising | | | | | | | | |
| Cash and cash equivalents | | 7,224,102 | 7,059,711 | 14,283,813 | 0 | | | |
| | | 7,224,102 | 7,059,711 | 14,283,813 | 0 | | | |

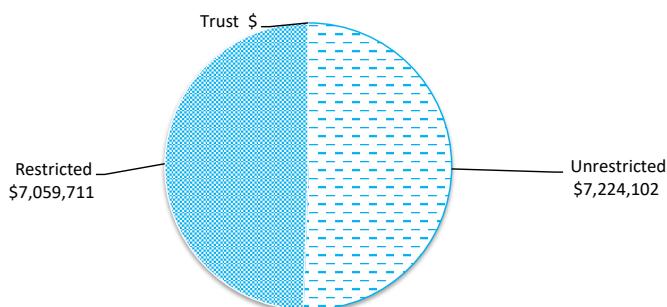
KEY INFORMATION

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 SEPTEMBER 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 | 246,824 | 8,146 | 0 | (39,117) | 215,853 | 246,824 | 1,680 | 0 | (39,117) | 209,387 |
| Plant Reserve | 611,406 | 20,176 | 100,000 | 0 | 731,582 | 611,406 | 4,161 | 100,000 | 0 | 715,567 |
| Joint Venture Reserve | 259,716 | 8,571 | 21,320 | 0 | 289,607 | 259,716 | 1,767 | 21,320 | 0 | 282,803 |
| Land & Buildings Reserve | 2,473,535 | 81,627 | 270,000 | (268,414) | 2,556,748 | 2,473,535 | 16,834 | 0 | (105,056) | 2,385,313 |
| Sewerage Scheme Reserve | 657,620 | 21,701 | 97,433 | 0 | 776,754 | 657,620 | 4,475 | 97,433 | 0 | 759,528 |
| Townscape Reserve | 0 | 2,475 | 75,000 | 0 | 77,475 | 0 | 0 | 75,000 | 0 | 75,000 |
| Telecommunications Reserve | 553 | 18 | 0 | 0 | 571 | 553 | 4 | 0 | 0 | 557 |
| Swimming Pool Reserve | 299,119 | 9,871 | 50,000 | (294,933) | 64,057 | 299,119 | 2,036 | 50,000 | 0 | 351,155 |
| Recreation Reserve | 800,376 | 26,412 | 505,357 | 0 | 1,332,145 | 800,376 | 5,447 | 505,357 | 0 | 1,311,180 |
| Insurance Excess Reserve | 154,326 | 5,093 | 0 | 0 | 159,419 | 154,326 | 1,050 | 0 | 0 | 155,376 |
| Waste Management Reserve | 334,648 | 11,043 | 50,000 | 0 | 395,691 | 334,648 | 2,277 | 50,000 | 0 | 386,925 |
| Roadworks Construction & Main | 97,665 | 3,223 | 73,069 | 0 | 173,957 | 97,665 | 665 | 73,069 | 0 | 171,399 |
| IT Management Reserve | 253,794 | 8,375 | 0 | (128,575) | 133,594 | 253,794 | 1,727 | 0 | 0 | 255,521 |
| | 6,189,582 | 206,731 | 1,242,179 | (731,039) | 6,907,453 | 6,189,582 | 42,123 | 972,179 | (144,173) | 7,059,711 |

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

INVESTING ACTIVITIES

5 CAPITAL ACQUISITIONS

| Capital acquisitions | Amended | | | |
|---|-------------------|------------------|------------------|---------------------|
| | Budget | YTD Budget | YTD Actual | YTD Actual Variance |
| | \$ | \$ | \$ | \$ |
| Land - freehold land | 86,858 | 0 | 23,552 | 23,552 |
| Buildings - non-specialised | 1,085,916 | 415,136 | 238,767 | (176,369) |
| Furniture and equipment | 55,426 | 28,410 | 0 | (28,410) |
| Plant and equipment | 563,336 | 95,500 | 26,957 | (68,543) |
| Acquisition of property, plant and equipment | 1,791,536 | 539,046 | 289,276 | (249,770) |
| Infrastructure - roads | 6,913,048 | 1,675,212 | 1,078,360 | (596,852) |
| Infrastructure - Other | 1,662,785 | 94,825 | 57,375 | (37,450) |
| Infrastructure - Footpaths | 67,445 | 0 | 0 | 0 |
| Acquisition of infrastructure | 8,643,278 | 1,770,037 | 1,135,735 | (1,133,841) |
| Total capital acquisitions | 10,434,814 | 2,309,083 | 1,425,012 | (1,383,611) |
| Capital Acquisitions Funded By: | | | | |
| Capital grants and contributions | 6,133,942 | 1,179,356 | 616,976 | (562,380) |
| Other (disposals & C/Fwd) | 409,727 | 409,727 | 0 | (409,727) |
| Reserve accounts | | | | |
| Leave Reserve | 0 | 6,895 | 39,117 | 32,222 |
| Land & Buildings Reserve | 268,414 | 81,356 | 105,056 | 23,700 |
| Townscape Reserve | 0 | 76,849 | 0 | (76,849) |
| Swimming Pool Reserve | 294,933 | 0 | 0 | 0 |
| Roadworks Construction & Maintenance Reserve | 0 | 131,878 | 0 | (131,878) |
| IT Management Reserve | 128,575 | 0 | 0 | 0 |
| Contribution - operations | 3,199,223 | 1,024,848 | 663,862 | (360,986) |
| Capital funding total | 10,434,814 | 2,910,909 | 1,425,012 | (1,485,897) |

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

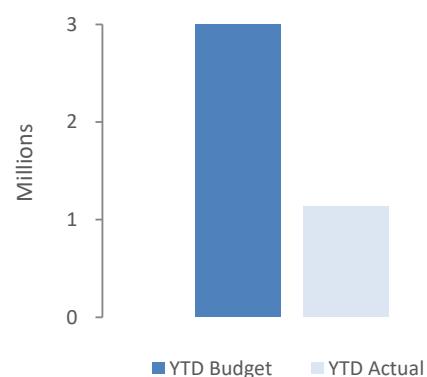
Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost the asset is initially recognise at fair value. Assets held at cost are depreciated and assessed for impairment annually.

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.

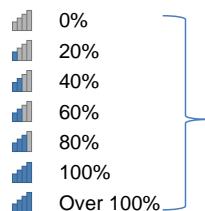
Payments for Capital Acquisitions



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.

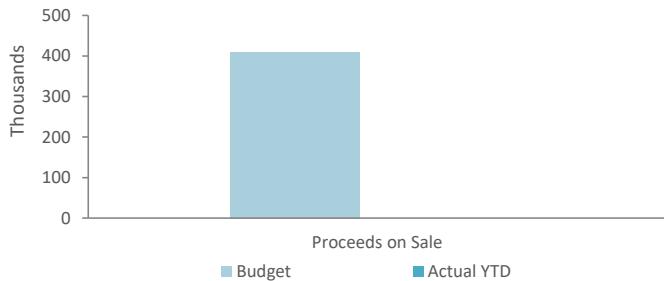
Level of completion indicator, please see table at the end of this note for further detail.

Amended

| | Account Description | Budget | YTD Budget | YTD Actual | Variance (Under)/Over |
|---------------------------------|--|-------------------|------------------|------------------|--------------------------|
| | | \$ | \$ | \$ | \$ |
| LAND | | | | | |
| E111837 | PUB HALL - Capital Expenditure - Land | 56,858 | 0 | 23,552 | (23,552) |
| E135876 | OTH ECON - Capital Expenditure - Purchase of Land | 30,000 | 0 | 0 | 0 |
| BUILDINGS | | | | | |
| E053847 | OTH LOPS -Capital Expenditure - Buildings Disaster Resilience DF | 28,248 | 28,248 | 3,430 | 24,818 |
| K89 | Dalwallinu Medical Centre - Capital Upgrade | 17,255 | 0 | 17,255 | (17,255) |
| K117 | 1 Wattle Close, Dalwallinu - FO rates - Capital Upgrade | 27,500 | 0 | 0 | 0 |
| K116 | 36 Annetts Rd, Dalwallinu - CSO - Capital Upgrade | 25,300 | 25,300 | 0 | 25,300 |
| K123 | 6B Cousins Rd, Dalwallinu - WM - Capital Upgrade | 10,945 | 0 | 0 | 0 |
| K151 | 68A Annetts Road, Dalwallinu (3x2) - Capital Upgrade | 146,495 | 146,494 | 80,733 | 65,761 |
| K152 | 68B Annetts Road (2x1) - Capital Upgrade | 215,095 | 215,094 | 74,753 | 140,341 |
| K12 | Wilfred Thomas Lodge - Capital Upgrade | 36,300 | 0 | 0 | 0 |
| K153 | Aged Housing Myers St - Capital Upgrade | 450,000 | 0 | 0 | 0 |
| K103 | 11 A Anderson Way, Dalwallinu - Accountant - Capital Upgrade | 8,778 | 0 | 8,778 | (8,778) |
| K8 | Dalwallinu Town Hall - Capital Upgrade | 120,000 | 0 | 40,797 | (40,797) |
| K14 | Pioneer House Building Upgrade | 0 | 0 | 13,023 | (13,023) |
| ROADS | | | | | |
| E121700 | ROAD CON - Regional Road Group | 734,750 | 133,782 | 247,090 | (113,308) |
| E121720 | ROAD CON - Roads To Recovery | 1,232,813 | 305,094 | 171,552 | 133,542 |
| E121735 | ROAD CON - WSFN | 4,042,805 | 1,010,688 | 465,043 | 545,645 |
| E121730 | ROAD CON - Shire Road Program | 396,156 | 99,024 | 5,900 | 93,124 |
| E121736 | ROAD CON - Commodity Route | 506,524 | 126,624 | 188,775 | (62,151) |
| OTHER INFRASTRUCTURE | | | | | |
| O36 | Sewerage Line Upgrade - Main Line | 369,925 | 0 | 0 | 0 |
| O95 | Aquatic Centre Other Infrastructure Upgrade | 530,095 | 0 | 0 | 0 |
| O11 | Dalwallinu Oval Capital Upgrades | 492,356 | 0 | 0 | 0 |
| O30 | Dalwallinu Playground (Arts Centre) - Capital Upgrade | 72,250 | 72,250 | 5,819 | 66,431 |
| O18 | Wubin Playground | 40,000 | 0 | 0 | 0 |
| O39 | Pithara Park - Capital Upgrade | 68,103 | 0 | 232 | (232) |
| O29 | Kalannie Sports Pavilion Other Infrastructure - Capital Upgrade | 19,169 | 0 | 0 | 0 |
| O10 | Recreation Precinct Car Park Shelter | 38,500 | 19,250 | 24,237 | (4,987) |
| O40 | Dalwallinu Recreation Precinct Fence - Capital Upgrade | 32,387 | 3,325 | 27,087 | (23,762) |
| FOOTPATH CONSTRUCTION | | | | | |
| F0184 | Wasley Street - capital upgrade footpath | 67,445 | 0 | 0 | 0 |
| PLANT & EQUIPMENT | | | | | |
| E073835 | OTH HEALTH - Capital Expenditure - Plant & Equipment | 17,500 | 17,500 | 15,262 | 2,238 |
| DL147 | Purchase of Tipper Truck | 110,000 | 0 | 0 | 0 |
| DL9346 | Purchase of Prime Mover | 270,000 | 0 | 0 | 0 |
| CP010 | Purchase of Skid Steer Trailer | 10,000 | 0 | 11,695 | (11,695) |
| CP001 | Purchase Sundry Plant | 15,000 | 0 | 0 | 0 |
| E145801 | ADMIN - CEO's Vehicle DL 2 | 78,000 | 78,000 | 0 | 78,000 |
| E145802 | ADMIN - MCS Vehicle - DL 131 | 62,836 | 0 | 0 | 0 |
| FURNITURE & FIXTURES | | | | | |
| E073846 | OTH HEALTH - Capital Expenditure Furniture & Equipment | 27,016 | 0 | 0 | 0 |
| E145805 | ADMIN - Capital Expenditure - Furniture & Equipment | 28,410 | 28,410 | 0 | 28,410 |
| | | 10,434,814 | 2,309,083 | 1,425,012 | 884,071 |

6 DISPOSAL OF ASSETS

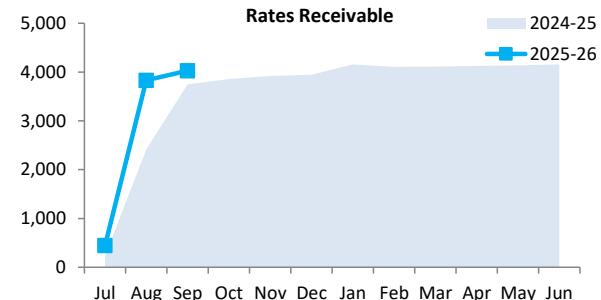
| Asset Ref. | Asset description | Amended Budget | | | | YTD Actual | | | |
|-----------------------------|------------------------------|----------------|----------------|----------------|-----------------|----------------|----------|----------|----------|
| | | Net Book Value | Proceeds | Profit | (Loss) | Net Book Value | Proceeds | Profit | (Loss) |
| | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| 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 |
| Plant and equipment | | | | | | | | | |
| | Sale of Med Centre Generator | 4,000 | 4,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Sale of DL9346 | 67,800 | 50,000 | 0 | (17,800) | 0 | 0 | 0 | 0 |
| | Sale of DL487 | 7,500 | 12,000 | 4,500 | 0 | 0 | 0 | 0 | 0 |
| | Sale of Skid Steer Trailer | 500 | 2,000 | 1,500 | 0 | 0 | 0 | 0 | 0 |
| | Sale of DL2 | 35,000 | 59,000 | 24,000 | 0 | 0 | 0 | 0 | 0 |
| | Sale of DL186 | 10,000 | 12,727 | 2,727 | 0 | 0 | 0 | 0 | 0 |
| | | 264,800 | 409,727 | 162,727 | (17,800) | 0 | 0 | 0 | 0 |



7 RECEIVABLES

4,336,786

| Rates receivable | 30 Jun 2025 | 30 Sep 2025 |
|--------------------------------|---------------|----------------|
| Opening arrears previous years | \$ 46,638 | \$ 39,389 |
| Levied this year | 4,336,786 | 4,691,086 |
| Less - collections to date | (4,344,035) | (4,028,161) |
| Gross rates collectable | 39,389 | 702,314 |
| Net rates collectable | 39,389 | 702,314 |
| % Collected | 99.1% | 85.2% |



| Receivables - general | Credit | Current | 30 Days | 60 Days | 90+ Days | Total |
|--|---------|---------|---------|---------|----------|----------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Receivables - general | (2,711) | 180,239 | 2,516 | 4,063 | (1) | 184,107 |
| Percentage | (1.5%) | 97.9% | 1.4% | 2.2% | 0.0% | |
| Balance per trial balance | | | | | | |
| Trade receivables | (2,711) | 180,239 | 2,516 | 4,063 | (1) | 184,107 |
| GST receivable | | | | | | 21,001 |
| Total receivables general outstanding | | | | | | 205,108 |

Amounts shown above include GST (where applicable)

KEY INFORMATION

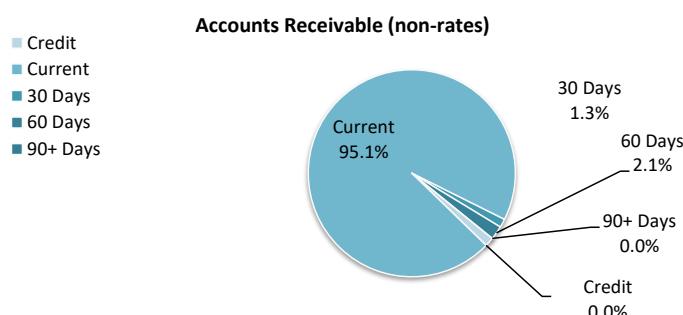
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods and services performed in the ordinary course of business.

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.



**SHIRE OF DALWALLINU
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2025**

OPERATING ACTIVITIES

8 OTHER CURRENT ASSETS

| | Opening Balance 1 July 2025 | Asset Increase | Asset Reduction | Closing Balance |
|---|--|---------------------------|----------------------------|----------------------------|
| | | | | 30 September 2025 |
| Other current assets | | | | |
| Inventory | | | | |
| Inventories Fuel & Materials | 9,260 | 60,813 | (53,424) | 16,649 |
| Total other current assets | 9,260 | 60,813 | (53,424) | 16,649 |
| 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.

**SHIRE OF DALWALLINU
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2025**

OPERATING ACTIVITIES

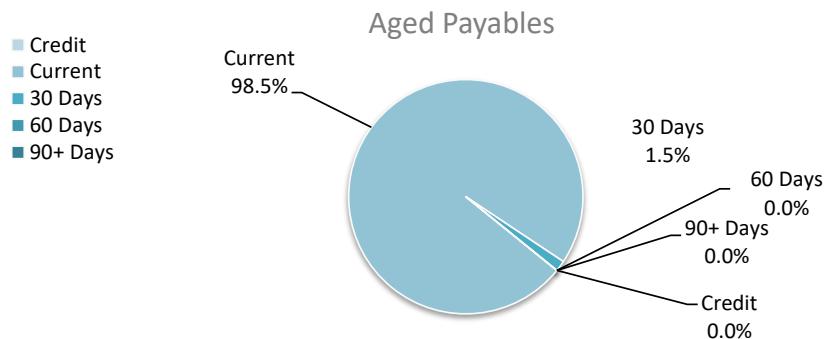
9 PAYABLES

| Payables - general | Credit | Current | 30 Days | 60 Days | 90+ Days | Total |
|---|--------|---------|---------|---------|----------|----------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Payables - general | 0 | 529,237 | 7,991 | 0 | 0 | 537,229 |
| Percentage | 0.0% | 98.5% | 1.5% | 0.0% | 0.0% | |
| Balance per trial balance | | | | | | |
| Sundry creditors | 0 | 602,550 | 7,991 | 0 | 0 | 610,541 |
| Accrued salaries and wages | | | | | | (4,265) |
| Other payables | | | | | | 20,013 |
| Accrued interest on loans | | | | | | 51,520 |
| Bonds & Deposits Held | | | | | | 11,604 |
| Total payables general outstanding | | | | | | 689,413 |

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.



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

OPERATING ACTIVITIES

10 RATE REVENUE

| General rate revenue | Budget | | | | | | YTD Actual | | |
|----------------------------------|-----------------------|-------------------------|--------------------|------------------|-------------------------|------------------|------------------|-------------------------|------------------|
| | Rate in \$ (cents) | Number of Properties | Rateable Value | Rate Revenue | Interim Rate Revenue | Total Revenue | Rate Revenue | Interim Rate Revenue | Total Revenue |
| RATE TYPE | | | \$ | \$ | \$ | | \$ | \$ | \$ |
| Gross rental value | | | | | | | | | |
| Gross Rental Value | 0.083440 | 402 | 6,391,982 | 533,347 | 0 | 533,347 | 533,347 | 0 | 533,347 |
| Unimproved value | | | | | | | | | |
| Unimproved Value | 0.008710 | 358 | 381,939,500 | 3,326,693 | 100 | 3,326,793 | 3,326,693 | 1,040 | 3,327,733 |
| Sub-Total | | 760 | 388,331,482 | 3,860,040 | 100 | 3,860,140 | 3,860,040 | 1,040 | 3,861,080 |
| Minimum payment | | | | | | | | | |
| Minimum Payment \$ | | | | | | | | | |
| Gross rental value | | | | | | | | | |
| GRV - Dalwallinu | 666 | 36 | 149,590 | 23,976 | 0 | 23,976 | 23,976 | 0 | 23,976 |
| GRV - Kalannie | 666 | 33 | 182,697 | 21,978 | 0 | 21,978 | 21,978 | 0 | 21,978 |
| GRV - Other Towns | 666 | 75 | 292,999 | 49,950 | 0 | 49,950 | 49,950 | 0 | 49,950 |
| Unimproved value | | | | | | | | | |
| UV - Rural | 776 | 38 | 1,305,689 | 29,488 | 0 | 29,488 | 29,488 | 0 | 29,488 |
| UV - Mining | 776 | 29 | 322,206 | 22,504 | 0 | 22,504 | 22,504 | 0 | 22,504 |
| Sub-total | | 211 | 2,253,181 | 147,896 | 0 | 147,896 | 147,896 | 0 | 147,896 |
| Discount | | | | | | (173,000) | | | (174,800) |
| Amount from general rates | | | | | | 3,835,036 | | | 3,834,176 |
| Ex-gratia rates | | | | | | 50,983 | | | 50,982 |
| Total general rates | | | | | | 3,886,019 | | | 3,885,158 |

11 BORROWINGS

Repayments - borrowings

| Information on borrowings | | New Loans | | | Principal Repayments | | Principal Outstanding | | Interest Repayments | |
|------------------------------|----------|------------------|----------|----------|----------------------|------------------|-----------------------|------------------|---------------------|-----------------|
| Particulars | Loan No. | 1 July 2025 | Actual | Budget | Actual | Budget | Actual | Budget | Actual | Budget |
| Dalwallinu Discovery Centre | 157 | 271,804 | 0 | 0 | 0 | (65,648) | 271,804 | 206,156 | 0 | (5,851) |
| Dalwallinu Recreation Centre | 159 | 2,334,035 | 0 | 0 | (33,552) | (67,607) | 2,300,483 | 2,266,428 | (35,011) | (86,518) |
| Bell St Subdivision | 160 | 81,107 | 0 | 0 | (81,107) | (81,107) | -0 | 0 | (249) | (449) |
| Total | | 2,686,946 | 0 | 0 | (114,659) | (214,362) | 2,572,287 | 2,472,584 | (35,259) | (92,818) |
| Current borrowings | | 214,362 | | | | | 99,703 | | | |
| Non-current borrowings | | 2,472,584 | | | | | 2,472,584 | | | |
| | | 2,686,946 | | | | | 2,572,287 | | | |

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 Particulars | Lease No. | 1 July 2025 | New Leases | | Principal Repayments | | Principal Outstanding | | Interest Repayments | |
|--------------------------------------|------------|---------------|------------|----------|-------------------------|-----------------|--------------------------|---------------|------------------------|----------------|
| | | | Actual | Budget | Actual | Budget | Actual | Budget | Actual | Budget |
| Gymnasium Equipment | E6N0162493 | \$ 17,964 | 0 | 0 | \$ (2,169) | \$ (8,785) | \$ 15,795 | \$ 9,179 | \$ (192) | \$ (617) |
| Administration Photocopiers | Ricoh | 10,646 | 0 | 0 | (961) | (3,834) | 9,685 | 6,812 | (121) | (427) |
| Total | | 28,610 | 0 | 0 | (3,130) | (12,619) | 25,480 | 15,991 | (313) | (1,044) |
| Current lease liabilities | | 12,618 | | | | | 9,515 | | | |
| Non-current lease liabilities | | 15,991 | | | | | 15,991 | | | |
| | | 28,609 | | | | | 25,506 | | | |

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

| Other current liabilities | Note | Opening | Liability | Liability | Closing |
|---|------|----------------|-------------|------------------|------------------|
| | | Balance 1 | transferred | | |
| | | \$ | \$ | \$ | \$ |
| Other liabilities | | | | | |
| Contract liabilities | | 29,293 | 0 | 2,121,660 | (802,837) |
| Total other liabilities | | 29,293 | 0 | 2,121,660 | (802,837) |
| Employee Related Provisions | | | | | |
| Provision for annual leave | | 224,951 | 0 | 0 | 224,951 |
| Provision for long service leave | | 208,864 | 0 | 0 | (5,779) |
| Total Provisions | | 433,815 | 0 | 0 | 428,036 |
| Total other current liabilities | | 463,108 | 0 | 2,121,660 | (808,616) |
| 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 1 July 2025 | Increase in Liability | Decrease in (As revenue) | Liability 30 Sep 2025 | Current Liability 30 Sep 2025 | Amended Budget Revenue | YTD Budget | YTD Revenue Actual |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Grants and subsidies | | | | | | | | |
| General Purpose Grant - WA Government | 0 | 0 | 0 | 0 | 0 | 1,137,914 | 284,478 | 317,838 |
| Untied Roads Grant - WA Government | 0 | 0 | 0 | 0 | 0 | 674,552 | 168,638 | 195,455 |
| DFES Operating Grant | 0 | 0 | 0 | 0 | 0 | 61,979 | 15,494 | 10,843 |
| Direct Grant - Main Roads | 0 | 0 | 0 | 0 | 0 | 429,914 | 429,914 | 437,158 |
| | 0 | 0 | 0 | 0 | 0 | 2,304,359 | 898,524 | 961,293 |
| Contributions | | | | | | | | |
| Collection of Legal Costs | 0 | 0 | 0 | 0 | 0 | 25,000 | 6,249 | 75 |
| Miscellaneous Reimbursements - GOV | 0 | 0 | 0 | 0 | 0 | 1,300 | 324 | 55 |
| Miscellaneous Reimbursements - HEALTH | 0 | 0 | 0 | 0 | 0 | 8,219 | 2,053 | 2,946 |
| Miscellaneous Reimbursements - PRE SCHOOL | 0 | 0 | 0 | 0 | 0 | 17,265 | 4,315 | 3,010 |
| Miscellaneous Reimbursements - OTH WELFARE | 0 | 0 | 0 | 0 | 0 | 200 | 50 | 0 |
| Miscellaneous Reimbursements - STAFF HOUSING | 0 | 0 | 0 | 0 | 0 | 12,130 | 2,022 | 8,948 |
| Miscellaneous Reimbursements - OTH HOUSING | 0 | 0 | 0 | 0 | 0 | 16,157 | 4,037 | 3,987 |
| Miscellaneous Reimbursements - SEW | 0 | 0 | 0 | 0 | 0 | 1,000 | 0 | 0 |
| Miscellaneous Reimbursements - OTH COM | 0 | 0 | 0 | 0 | 0 | 1,976 | 492 | 636 |
| Containers Deposit Scheme Income | 0 | 0 | 0 | 0 | 0 | 1,000 | 249 | 493 |
| Collection Metal Rubbish | 0 | 0 | 0 | 0 | 0 | 250 | 125 | 0 |
| Miscellaneous Reimbursements - REC & CUL | 0 | 0 | 0 | 0 | 0 | 159,536 | 39,880 | 5,739 |
| Miscellaneous Reimbursements - ROAD MAIN | 0 | 0 | 0 | 0 | 0 | 500 | 123 | 254 |
| Street Light Contribution - Main Roads | 0 | 0 | 0 | 0 | 0 | 5,500 | 1,374 | 0 |
| Miscellaneous Reimbursements - ECON SERV | 0 | 0 | 0 | 0 | 0 | 76,104 | 19,023 | 22,354 |
| Miscellaneous Reimbursements - OTH PRO & SERV | 0 | 0 | 0 | 0 | 0 | 39,047 | 9,760 | 21,784 |
| Fuel Rebates - ATO | 0 | 0 | 0 | 0 | 0 | 45,000 | 11,249 | 12,888 |
| Parental Leave Reimbursements - ADMIN | 0 | 0 | 0 | 0 | 0 | 21,979 | 5,493 | 7,585 |
| | 0 | 0 | 0 | 0 | 0 | 432,163 | 106,818 | 90,755 |
| TOTALS | 0 | 0 | 0 | 0 | 0 | 2,736,522 | 1,005,342 | 1,052,048 |

15 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

| Provider | Capital grant/contribution liabilities | | | | | Capital grants, subsidies and contributions revenue | | |
|---|--|-----------------------|-----------------------|-----------|-------------------|---|------------------|----------------|
| | Liability | Increase in Liability | Decrease in Liability | Liability | Current Liability | Amended | YTD | YTD Revenue |
| | | | | | | 1 July 2025 | (As revenue) | 30 Sep 2025 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Capital grants and subsidies | | | | | | | | |
| DFES LG Resilience Fund Grant | 0 | 0 | 0 | 0 | 0 | 29,293 | 29,293 | 3,430 |
| CSRFF Grant - SWIM | 0 | 0 | 0 | 0 | 0 | 147,467 | 0 | 0 |
| Club Night Light Program Grant - OTH REC | 0 | 0 | 0 | 0 | 0 | 200,000 | 0 | 0 |
| Main Roads - Regional Road Group ROAD CON | 0 | 0 | 0 | 0 | 0 | 489,834 | 122,458 | 53,672 |
| Dept. Infr. - Roads to Recovery ROAD CON | 0 | 0 | 0 | 0 | 0 | 1,156,926 | 0 | 0 |
| Main Roads - Wheatbelt Secondary Freight Program ROAI | 0 | 0 | 0 | 0 | 0 | 3,773,188 | 943,297 | 434,024 |
| Main Roads - Commodity Route ROAD CON | 0 | 0 | 0 | 0 | 0 | 337,235 | 84,308 | 125,850 |
| | 0 | 0 | 0 | 0 | 0 | 6,133,943 | 1,179,356 | 616,976 |

**SHIRE OF DALWALLINU
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2025**

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 | 139,334 |
| | 0 | | 0 | 139,334 |

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
Bank Reconciliation
as at 30 September 2025

| | | | | |
|---|------------------------------|---|------|------------------------------|
| Balance as per General Ledger as at 1 September 2025 A910000 - Municipal Fund A910001 - Telenet Saver | 1,189,538.11 4,526,987.80 | 5,716,525.91 | | 5,716,525.91 |
| Add Cash Receipts Daily Receipts BPAY Receipts Interest Received | | 847,543.03 201,613.23 8,717.00 | | 1,057,873.26 6,774,399.17 |
| Less Cash Payments EFT Payments - Payroll EFT Payments (EFT17515-EFT17602) Direct Debit - Credit Cards (DD18481.1 & DD18456.1) Direct Debit - Housing Bonds (DD18467.1) Direct Debit - Superannuation Payments Bpay - DoT Fleet Payment Bank Fees Loan Payments Loan 159 - Rec Centre Loan Payments Loan 160 - Bell Street Transfer to Muni Excess Funds Term Deposit Direct Debit - Payment to DoT | | 142,119.14 1,062,309.98 11,777.81 604.00 27,533.43 11,419.65 2,992.75 68,562.25 81,356.15 4,000,000.00 148,348.95 | | 5,557,024.11 |
| Balance as per General Ledger as at 30 September 2025 A910000 - Municipal Fund A910001 - Telenet Saver | 62,840.69 1,154,534.37 | 1,217,375.06 | 0.00 | 1,217,375.06 |
| Add Less Banking 30/09/25, received on 01/10/25 | | | | 4,133.25 |
| Balance as per Bank Statements as at 30 September 2025 CBA Muni Cheque Account - xxxx379 CBA Business Online Saver - xxxx395 | 58,707.44 1,154,534.37 | 0.00 | | 1,213,241.81 |

Prepared by



6/10/25

Reviewed by



13/10/25

Shire of Dalwallinu
Trust Bank Reconciliation
as at 30 September 2025

| | | | | |
|---|------|------|------|------|
| Balance as per General Ledger as at 1 September 2025 | | | | |
| 2T9900000 - Trust Fund | 0.00 | 0.00 | | 0.00 |
| Add Cash Receipts | | | | 0.00 |
| | | | | 0.00 |
| Less Cash Payments | | 0.00 | | 0.00 |
| | | | | 0.00 |
| Balance as per General Ledger as at 30 September 2025 | | | | |
| 2T9900000 - Trust Fund | 0.00 | 0.00 | 0.00 | 0.00 |
| Add | | | | |
| Less | | | | |
| Balance as per Bank Statements as at 30 September 2025 | | | | 0.00 |
| 2T9900000 - Trust Fund | 0.00 | 0.00 | | 0.00 |



Prepared by

 21/10/25

Reviewed by

 13/10/25

9.3.3 Community Grants Scheme Allocation 2025-2026 – Round 1*

| | |
|-----------------------------------|--|
| Report Date | 28 October 2025 |
| Applicant | Shire of Dalwallinu |
| File Ref | GS/1 – Community Grants |
| Previous Meeting Reference | Nil |
| Prepared by | Gillian Barnes, Community Development & Discovery Centre Officer |
| Supervised by | Jean Knight, Chief Executive Officer |
| Disclosure of interest | Nil |
| Voting Requirements | Simple Majority |
| Attachments | 1. Grant applications |

Purpose of Report

Council is requested to consider the applications for the second portion (\$10,000) of the Community Grant Scheme funding for the 2025-2026 financial year.

Background

Council have provided \$20,000 in this financial year for community grant projects to be allocated in two rounds of \$10,000.

Advertising of the Community Grant Funding commenced in August 2025 with the closing date being Friday 4 October 2025.

Consultation

Nil

Legislative Implications

Nil

Policy Implications

Local

Policy 2.4 – Community Grants Scheme

Financial Implications

There is an allocation of \$20,000 in the 2025-2026 budget. \$10,000 has been allocated for round 1.

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

The community grants help the smaller community groups (usually volunteers) who are not always able to fund projects that can improve and enhance lifestyle and liveability in the community.

Environmental implications

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

Officer Comment

Council has allocated \$20,000 in the 2025-2026 financial year for the Community Grant Scheme.

After the closing date, two (2) applications were received:

| Applicant | Cash | In Kind / Other | Shire | Total |
|------------------------------------|--------------|-----------------|---------------------|---------------------|
| Dalwallinu and Districts CWA | \$ 11,299.60 | \$ 00.00 | \$ 10,000.00 | \$ 21,299.60 |
| Kalannie Community Resource Centre | \$ 234.69 | \$ 00.00 | \$ 234.69 | \$ 469.39 |
| TOTAL | | | \$ 10,234.69 | \$ 21,768.99 |

The history of grant funding for the applicants over the past five (5) years is as follows:

| Applicant | Total Funding |
|------------------------------|---------------|
| Dalwallinu and Districts CWA | \$ 0.00 |
| Kalannie CRC | \$ 6,350.98 |

Application Details

1 Dalwallinu and Districts CWA – \$21,299.60

Dalwallinu and Districts CWA are seeking funding to raise funds for a cuddle bed for palliative/end of life care at Dalwallinu Hospital. A cuddle bed is a specialised hospital bed designed to allow loved ones to lie comfortably and physically close to a patient, especially during end-of-life care. These oversized beds, basically two king single hospital beds that can be joined to make one large bed, are big enough to fit whole families who want to be close or hold loved ones.

The application does not meet the community grant eligibility criteria it is deemed by Council to be a direct benefit of a government department. It is recommended that their request not be funded, however a small contribution to their fundraiser would be seen as a good will gesture.

2 Kalannie Community Resource Centre - \$469.39

Kalannie Community Resource Centre are seeking funding to create an interactive map of the new art trail on various buildings within the town. QR codes are being placed at each art installation. The QR codes will link to the Kalannie CRC website where the walking trail map will be, as well as relevant information on the art and artists behind each project. They are hoping to enhance the town of Kalannie and hope the artwork will encourage people to stop, rest and revive therefore encouraging the road safety campaign around driver fatigue.

The application meets the community grant eligibility criteria, and it is recommended that their request be funded at \$234.69 (50%) of the total cost being \$469.39.

The total funding available under Round 1 is \$10,000.



Officer Recommendation

That Council allocate Round 1 of the 2025-2026 Community Grant Scheme to the following recipients:

| | |
|---------------------------------------|------------|
| 1. Dalwallinu and Districts CWA | \$1,000.00 |
| 2. Kalannie Community Resource Centre | \$ 234.69 |

Officer Recommendation/Council Resolution**MOTION**

Moved Cr
Seconded Cr

0/0



Community Grants and Sponsorship Funding

| | | | |
|---|----------------|----------------------------|---|
| | | | |
| Shire of Dalwallinu PO Box 141 DALWALLINU WA 6609 | (08) 9661 0500 | shire@dalwallinu.wa.gov.au | Office Hours 8:30am – 4:30pm Monday to Friday |

| | | | |
|------------------------|-------------|-----------|-----------|
| Office Use Only | | | |
| Officer: | | | Date: / / |
| Record # | Received #: | Outcome | |
| File # | Acquitted: | Date: / / | |

| | | | |
|---|------------------------------------|----------------------|--|
| Section A: Project / Event Summary | | | |
| Organisation: | DALWALLINU AND DISTRICTS CWA | | |
| Project or Event Title: | CUDDLE BED FOR DALWALLINU HOSPITAL | | |
| Project or Event Date/s: | Start Date: / /2025 | Finish Date: / /2026 | |
| Total Budget: | \$21,299.60 | | |
| Requested Funding | \$10,000.00 | | |
| Shire Officer Contacted: | Name: EMAIL ATTACHED | Date: 09/08/2025 | |

| | | | |
|---|-------------------------|---|--|
| Section B: Applicant Details | | | |
| Postal Address: | Street Address: | Po Box 247 | |
| | Suburb | DALWALLINU | State WA Postcode 6609 |
| Please give the name and telephone / email contact for the person in your organisation who can help us if the Shire requires further information. Under the Privacy Act (1988) you must get consent from this person before recording their details below. | | | |
| Contact Person: | LAURA | Phone: | |
| Email: | DALWALLINUCWA@GMAIL.COM | | |
| ABN: | 32 178 297 304 | | |
| If you do not have an ABN, please download, complete, and enclose a Statement by Supplier Form available from https://www.ato.gov.au/forms/statement-by-a-supplier-not-quoting-an-abn/ | | | |
| Is your Organisation registered for GST? | | Yes <input type="checkbox"/> | No <input checked="" type="checkbox"/> |
| Is your Organisation Incorporated? | | Yes <input checked="" type="checkbox"/> | No <input type="checkbox"/> |
| Please include a copy of your Certificate of Incorporation. If you are not incorporated, you will need to be auspiced by an Incorporated Organisation. Please include a copy of the Auspicing Organisation's Certificate of Incorporation. | | | |
| Do you have Public Liability Insurance? | | Yes <input checked="" type="checkbox"/> | No <input type="checkbox"/> |
| All event applications will require the applicant to provide Council with a Certificate of Currency for Public Liability. | | | |

| | | | |
|--|--|--|--|
| Section C: Funding Category | | | |
| Please identify which of the following funding categories you are applying for. You will be required to submit two forms if applying for both Grants and Event Sponsorship. In-kind costs associated with Grants or Sponsorship must be included in the relevant application. Y7 | | | |

| | |
|---|-----------------------------------|
| <input checked="" type="checkbox"/> | Community Assistance Grants (CAG) |
| CAG funding is available to Community Groups and is designed to provide benefits to Shire residents through recreational, sport, social or cultural means. Grants can be used towards infrastructure and equipment in the Shire of Dalwallinu. Examples of previously successful grants include uniforms, sporting equipment, shade structures and seating. | |

| | |
|--|-------------------------------------|
| <input type="checkbox"/> | Community Sponsorship Funding (CSF) |
| Council understands and appreciates the importance of events and programs in creating healthy communities. CSF is made available to community groups to be used toward the costs associated with equipment hire, venue hire, entertainment, and catering for community events or programs in the Shire of Dalwallinu. Please ensure you visit https://www.dalwallinu.wa.gov.au for relevant event notification forms and other approval processes. | |

Community Grants and Sponsorship Funding

Section D: Project Details / Event Details

To assist the Shire to assess your application, please provide details of your project, including its benefit to the residents of the Shire of Dalwallinu. You are welcome to attach additional pages, or your Project Plan, should there be insufficient space.

Project Description – Objectives, expected outcomes and proposed actions / purchases.

PROJECT DETAILS ATTACHED

Are you working with any other community groups or businesses in the delivery of this project?

| Organisation: | Contact Name: | Phone: |
|--------------------------------|---------------|--------|
| THE BELINDA MCGOWAN FOUNDATION | BRUCE MCGOWAN | |
| DALWALLINU DISTRICT HOSPITAL | ELIZE PRONK | |
| | | |
| | | |

Section E: Financial Details

Budget

Please provide a detailed budget for the activity or project you are requesting funding for. All costs should be itemised in the space provided below. Quotes are required for costs over \$500. Please note that your income and expenditure should match. Applicants can request a maximum of 50% of their total project cost. The maximum available funding in each round is \$10,000 and successful recipients may be awarded a lesser amount than requested depending upon the number of eligible applications received.

| (1) Budget Items (i.e., what the money will be spent on) | (2) Shire of Dalwallinu Funding (\$)(Excl. GST) | (3) Other Cash Funding Amount (\$)(Excl. GST) | (4) In-Kind Support Please estimate the dollar value of the in-kind support. (\$)(Excl. GST) | Source of Other Cash Funding or In-Kind Support Please state if confirmed or unconfirmed |
|--|---|--|--|--|
| CUDDLE BED CONFIG. 400KG | \$10,000 | \$ | \$ | OTHER GRANTS, COMMUNITY FUNDRAISING, |
| AIR ACUTE 8 TURN MATTRESS X 2 | \$ | \$ | \$ | FUNDRAISING \$10,000 |
| ASPIRE LIFECOMFORT PREMIER ACUTE MATTRESS X 2 | \$ | \$ | \$ | ASSISTED BY BELINDA MCGOWAN FOUNDATION |
| | \$ | \$ | \$ | CWA |
| | \$ | \$ | \$ | \$1299.60 |
| | | | | \$21,299.60 |
| Total \$ | \$ | \$ | \$ | *ALL FUNDING IS UNCONFIRMED |

*IN-KIND: DALWALLINU CRAFT GROUP -
CROCHETED BLANKETS
(UNCONFIRMED)

Community Grants and Sponsorship Funding

Section F: Declaration

I hereby declare that the information supplied here on behalf of the named organisation is correct. I consent to the Shire of Dalwallinu collecting the personal contact details provided above. We acknowledge your right to have access to our personal information, in accordance with the Privacy Act 2000.

I also declare that I have read the Shire of Dalwallinu Community Assistance Grants/Sponsorship Policy and agree to comply with the provisions included.

| | | | | |
|---|------------------------------|--|----------------|------------|
| Name: | LAURA BRADFORD | | Date: | 13/08/2025 |
| Position: *Must be a Committee Office Bearer | SECRETARY | | | |
| Bank Account: | BSB Number | | Account Number | |
| Account Name: | DALWALLINU AND DISTRICTS CWA | | | |

Please submit your application by no later than 3 October 2025 at 4pm.

To: Shire of Dalwallinu
 Mail: PO Box 141, Dalwallinu WA 6609
 Address: 58 Johnston Street, Dalwallinu WA 6609
 Email: shire@dalwallinu.wa.gov.au

Please ensure you have included the following items with your application where applicable.

| Attached | N/A | Details: |
|-------------------------------------|-------------------------------------|--|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | Certificate of Incorporation |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | Current Financial Statement for the previous financial year |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | Copies of letters of support from key partners |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | Statement by Auspicing Association (if you do not have an ABN) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | Copy of written quote/s for any costs over \$500 |
| <input type="checkbox"/> | <input type="checkbox"/> | Other, please specify below |
| | | |

Community Grants and Sponsorship Funding

| | | | |
|---|---|---|---|
|  |  |  |  |
| Shire of Dalwallinu PO Box 141 DALWALLINU WA 6609 | (08) 9661 0500 | shire@dalwallinu.wa.gov.au | Office Hours 8:30am – 4:30pm Monday to Friday |

| | | | |
|------------------------|-------------|---------|-----|
| Office Use Only | | | |
| Officer: | | Date: | / / |
| Record # | Received #: | Outcome | |
| File # | Acquitted: | Date: | / / |

| | | | |
|---|--------------------------------------|--------------|--------------|
| Section A: Project / Event Summary | | | |
| Organisation: | Kalannie CRC | | |
| Project or Event Title: | Kalannie Art Trail - QR Code Project | | |
| Project or Event Date/s: | Start Date: 01 / 02 / 26 | Finish Date: | 01 / 05 / 26 |
| Total Budget: | \$ 469.39 | | |
| Requested Funding | \$ 234.69 | | |
| Shire Officer Contacted: | Name: Gillian Barnes | Date: | 30 / 09 / 25 |

| | | | |
|---|-----------------------------|---|-----------------------------|
| Section B: Applicant Details | | | |
| Postal Address: | Street Address: | 67 Roche Street | |
| | Suburb | Kalannie | State WA Postcode 6468 |
| Please give the name and telephone / email contact for the person in your organisation who can help us if the Shire requires further information. Under the Privacy Act (1988) you must get consent from this person before recording their details below. | | | |
| Contact Person: | Naomi Fogarty | Phone: | <input type="text"/> |
| Email: | kalanniecrc@kalannie.com.au | | |
| ABN: | <input type="text"/> | | |
| If you do not have an ABN, please download, complete, and enclose a Statement by Supplier Form available from https://www.ato.gov.au/forms/statement-by-a-supplier-not-quoting-an-abn/ | | | |
| Is your Organisation registered for GST? | | Yes <input checked="" type="checkbox"/> | No <input type="checkbox"/> |
| Is your Organisation Incorporated? | | Yes <input checked="" type="checkbox"/> | No <input type="checkbox"/> |
| Please include a copy of your Certificate of Incorporation. If you are not incorporated, you will need to be auspiced by an Incorporated Organisation. Please include a copy of the Auspicing Organisation's Certificate of Incorporation. | | | |
| Do you have Public Liability Insurance? | | Yes <input checked="" type="checkbox"/> | No <input type="checkbox"/> |
| All event applications will require the applicant to provide Council with a Certificate of Currency for Public Liability. | | | |

| | | | |
|--|--|--|--|
| Section C: Funding Category | | | |
| Please identify which of the following funding categories you are applying for. You will be required to submit two forms if applying for both Grants and Event Sponsorship. In-kind costs associated with Grants or Sponsorship must be included in the relevant application. Y7 | | | |

| | |
|---|--|
| <input checked="" type="checkbox"/> | Community Assistance Grants (CAG) |
| CAG funding is available to Community Groups and is designed to provide benefits to Shire residents through recreational, sport, social or cultural means. Grants can be used towards infrastructure and equipment in the Shire of Dalwallinu. Examples of previously successful grants include uniforms, sporting equipment, shade structures and seating. | |

| | |
|--|--|
| <input type="checkbox"/> | Community Sponsorship Funding (CSF) |
| Council understands and appreciates the importance of events and programs in creating healthy communities. CSF is made available to community groups to be used toward the costs associated with equipment hire, venue hire, entertainment, and catering for community events or programs in the Shire of Dalwallinu. Please ensure you visit https://www.dalwallinu.wa.gov.au for relevant event notification forms and other approval processes. | |

Community Grants and Sponsorship Funding

Section D: Project Details / Event Details

To assist the Shire to assess your application, please provide details of your project, including its benefit to the residents of the Shire of Dalwallinu. You are welcome to attach additional pages, or your Project Plan, should there be insufficient space.

Project Description – Objectives, expected outcomes and proposed actions / purchases.

The Kalannie CRC has spent the last 2-3 years working on an art trail that once completed will showcase artwork on various buildings around town. Along with the art trail, we will be creating an interactive map of the town that people will be able to access by scanning QR codes that will be placed at each art installation. The QR codes will link to the Kalannie CRC website where the walking trail map will be as well as information on all the artists we have worked with along with an in depth look at the different projects behind each artwork. While the art will be improving the street enhancement of Kalannie we are also hoping that the art trail will become an extension of our road safety campaign against driver fatigue. Encouraging tourists or people driving long distances, to stop, rest and revive in Kalannie, by getting out of their cars and walking around town to look at the various artwork on display.

Are you working with any other community groups or businesses in the delivery of this project?

| Organisation: | Contact Name: | Phone: |
|---------------|---------------|--------|
| | | |
| | | |
| | | |
| | | |
| | | |

Section E: Financial Details

Budget

Please provide a detailed budget for the activity or project you are requesting funding for. All costs should be itemised in the space provided below. Quotes are required for costs over \$500. Please note that your income and expenditure should match. Applicants can request a maximum of 50% of their total project cost. The maximum available funding in each round is \$10,000 and successful recipients may be awarded a lesser amount than requested depending upon the number of eligible applications received.

| (1) Budget Items (i.e., what the money will be spent on) | (2) Shire of Dalwallinu Funding (\$)(Excl. GST) | (3) Other Cash Funding Amount (\$)(Excl. GST) | (4) In-Kind Support Please estimate the dollar value of the in-kind support. (\$)(Excl. GST) | Source of Other Cash Funding or In-Kind Support Please state if confirmed or unconfirmed |
|---|--|--|---|--|
| 4 x engraved plaques with a QR code | \$ 234.69 | \$ 234.69 | \$ | CITS - Arts Activities in Regional Communities |
| | \$ | \$ | \$ | |
| | \$ | \$ | \$ | |
| | \$ | \$ | \$ | |
| | \$ | \$ | \$ | |
| Total \$ | \$ | \$ | \$ | |

Community Grants and Sponsorship Funding

Section F: Declaration

I hereby declare that the information supplied here on behalf of the named organisation is correct. I consent to the Shire of Dalwallinu collecting the personal contact details provided above. We acknowledge your right to have access to our personal information, in accordance with the Privacy Act 2000.

I also declare that I have read the Shire of Dalwallinu Community Assistance Grants/Sponsorship Policy and agree to comply with the provisions included.

| | | | | |
|---|------------------------------------|------------|----------------|------------|
| Name: | Sharona [REDACTED] | | Date: | 02/10/2025 |
| Position: *Must be a Committee Office Bearer | Secretary | | | |
| Bank Account: | BSB Number | [REDACTED] | Account Number | [REDACTED] |
| Account Name: | Kalannie Community Resource Centre | | | |

Please submit your application by no later than 3 October 2025 at 4pm.

To: Shire of Dalwallinu

Mail: PO Box 141, Dalwallinu WA 6609

Address: 58 Johnston Street, Dalwallinu WA 6609

Email: shire@dalwallinu.wa.gov.au

Please ensure you have included the following items with your application where applicable.

| Attached | N/A | Details: |
|--------------------------|-------------------------------------|--|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | Certificate of Incorporation |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | Current Financial Statement for the previous financial year |
| <input type="checkbox"/> | <input type="checkbox"/> | Copies of letters of support from key partners |
| <input type="checkbox"/> | <input type="checkbox"/> | Statement by Auspicing Association (if you do not have an ABN) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | Copy of written quote/s for any costs over \$500 |
| <input type="checkbox"/> | <input type="checkbox"/> | Other, please specify below |

9.3.4 Request for Discount – Rates Assessments A511 & A519

| | |
|-----------------------------------|---|
| Report Date | 28 October 2025 |
| Applicant | Shire of Dalwallinu |
| File Ref | A511 & A519 |
| Previous Meeting Reference | Nil |
| Prepared by | Christie Andrews, Finance Officer |
| Supervised by | Hanna Jolly, Manager Corporate Services |
| Disclosure of interest | Nil |
| Voting Requirements | Simple Majority |
| Attachments | Email from Ratepayer |

Purpose of Report

Council is requested to consider allowing the discount on rates assessments A511 and A519, totalling \$1,005.14.

Background

The ratepayer made a prepayment of rates on 27 June 2025 of the 2025/2026 rates and charges. The amount paid covered 91% of the 2025/26 non-discounted rates amount and it based on the discounted total of the 2024/2025 rates and charges raised.

Rates Notices showing the balance owing for each assessment were issued via post on 25 July 2025 with a due date of 29 August 2025. Payment for the remaining discounted amount was received 3 September 2025.

Advertising was undertaken on Facebook 25 July 2025 advising ratepayers Rates Notices had been issued and asking ratepayers if Rates Notices were sent to the correct address, 25 August 2025 reminding ratepayers of the due date, as well as the August edition of the Shire Newsletter which is included in the Totally Locally & Kapers.

Consultation

Manager Corporate Services

Legislative Implications

State

Local Government Act 1995

Policy Implications

Nil

Financial Implications

Should Council support the request from the applicant, the Shire would be lose income totalling \$1,005.14 plus accruing interest.

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

There has been no change to the timing of issuing Rates Notices, which continues to be in late July/early August. Ratepayers are encouraged to update their details and sign up for eRates when a property is purchased, numerous times throughout the year via social media and other advertising outlets and when sending correspondence if noted details are not complete.

The ratepayer has opted to make prepayments in previous years and the full amount due has been previously received by the due date. As over 90% of the outstanding amount was prepaid, there has been a clear intention of rates being paid on time however the final balance was not received by the due date.

The ratepayer has been encouraged to sign up for eRates and he has indicated his intention to do so by next year.

Officer Recommendation

That Council authorise the Chief Executive Officer to write off the outstanding rates and charges totalling 1,005.14 plus accruing interest.

Officer Recommendation/Council Resolution**MOTION**

Moved Cr
Seconded Cr

0/0



From: [Christie Andrews](#)
To: [Christie Andrews](#)
Subject: I-COR-29398 - Fwd: Rates for Assement numbers A519, A511
Date: Monday, 20 October 2025 8:47:47 AM

Attn Christie Andrews, Jean Knight, and Counsellors

It has been brought to my attention that to discuss rate payments/refunds I am required to send an email outlining the issues for discussion at a board meeting.

It seems we've just missed out on the discounted rates due date by a couple of days, and if you look at our rate payment history you can see the bulk of the rates was paid in June

The issue being that we have been paying our rates early (before EOFY), which is a payment based on previous years rates and then pay whatever increase in rates is when the rates notice comes out. Unfortunately the rates notice gets mailed to my parents in Wongan Hills and when they receive it they bring it out next time they come, which is usually not a problem, however this year they were away and I paid the remaining invoices in full over a weekend at the end of August, however it seems like funds didn't clear before the end of the discount period, and we've since received another invoice for the discounted portion. If you look through our payment history, I feel you can see that there is an intent to have always paid the rates in full, well before the end of the discount period, we've never taken the instalment option.

Payments were made on the 27/6/2025 for A519 of \$11754.70

A511 of \$6658.87
3/9/2025 For A519 of \$583.01

A511 of \$316.96

To avoid this happening again the rates are going to be changed to come via email next year

Regards

9.4 CHIEF EXECUTIVE OFFICER

9.4.1 Christmas/New Year Office Closure

| | |
|-----------------------------------|--------------------------------------|
| Report Date | 28 October 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 note the Christmas New Year closure period for 2025-2026.

Background

Council Policy 1.5 Christmas/New Year Closure of Facilities states:

'The Administration Centre, Discovery/Library and Depot will be closed for business from 4.30pm on the 23 December and re-open on the first working day following New Year's Day.

Shire employees will take leave entitlements during this closure period for those days that are not designated public holidays.

An outside skeleton crew is to be on duty during this closure period.'

Consultation

Nil

Legislative Implications

Local

Shire of Dalwallinu Policy 1.5 Christmas/New Year Closure of Facilities

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 social implications associated with this proposal.

Environmental implications

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

Officer Comment

It is proposed that the Shire Administration Office, Dalwallinu Discovery Centre and Shire Depot will close at 3.00pm on Tuesday 23 December 2025 and re-open at 8.30am on Monday 5 January 2026.

This will be a total of nine (9) days, made up of three (3) public holidays (Christmas Day, Boxing Day and New Year's Day) and five (5) annual leave, extra public holiday leave or RDO days.

This is a variation to the current policy by one (1) day as the policy would require staff to return for one day after New Years Day being the Friday 2 January 2026. Given the quiet time of the year, it is requested that an additional day be included in this year's closure period.

The closure of the Shire Administration Office, Dalwallinu Discovery Centre and Shire Depot will be advertised on the Shire website, Facebook, Newsletter and Administration noticeboard and a sign will be placed on the front door of the Administration Centre and Discovery Centre.

Officer Recommendation

That Council:

1. Approves the variation to Policy 1.5 Christmas/New Year Closure of Facilities with one (1) additional day of closure;
2. Notes that the closure of the Shire Administration Centre, Dalwallinu Discovery Centre and Shire Depot from 3.00pm Tuesday 23 December 2025 to 8:30am Monday 5 January 2026.

Officer Recommendation/Council Resolution

MOTION

Moved Cr
Seconded Cr

0/0



9.4.2 Review of Council Policy 1.18 – Elected Members Continuing Professional Development*

| | |
|-----------------------------------|--------------------------------------|
| Report Date | 28 October 2025 |
| Applicant | Shire of Dalwallinu |
| File Ref | GO/2 – Governance |
| Previous Meeting Reference | Nil |
| Prepared by | Jean Knight, Chief Executive Officer |
| Supervised by | Jean Knight, Chief Executive Officer |
| Disclosure of interest | Nil |
| Voting Requirements | Absolute Majority |
| Attachments | Policy 1.18 |

Purpose of Report

Council is requested to review Council *Policy 1.18 – Elected Members Continuing Professional Development*.

Background

Section 5.128 (5)(a) of the *Local Government Act 1995* states that:
“*a local government must review the policy after each ordinary election*”.

As we just held an election on 18 October 2025, the policy is attached to this report for review.

Consultation

Nil

Legislative Implications

State

Local Government Act 1995, section 5.128

Policy Implications

Local

Policy 1.18 – Elected Members Continuing Professional Development.

Financial Implications

Nil

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 environment implications associated with this proposal.

Officer Comment

Policy 1.18 was reviewed by Council in March 2025, however with the October 2025 elections, the Act states that it must be reviewed after each election.

No changes are recommended to *Policy 1.18 - Elected Members Continuing Professional Development*.

Officer Recommendation

That Council has reviewed *Policy 1.18 Elected Members Continuing Professional Development* and proposes no changes.

Officer Recommendation/Council Resolution

MOTION

Moved Cr
Seconded Cr

A0/0



1.18 Elected Members Continuing Professional Development

Policy

The Shire of Dalwallinu recognises the importance of providing Elected Members with the knowledge and resources that will enable them to fulfil their role in accordance with statutory compliance and community expectations and make educated and informed decisions.

1. Elected Members Mandatory Training

An Elected Member must complete the course titled *Council Member Essentials*, in accordance with section 5.126(1) of the *Local Government Act 1995* and the *Local Government (Administration) Regulations 1996*, within a period of twelve (12) months beginning the day on which the Elected Member commences their term of office. The *Council Member Essentials* incorporates the following modules:

1. Understanding Local Government
2. Conflicts of Interest
3. Serving on Council
4. Meeting Procedures
5. Understanding Financial Reports and Budgets

The mandatory training is valid for five (5) years.

An Elected Member is exempt from the requirements outlined in section 5.126 (1) of the *Local Government Act 1995* if the Elected Member passed either of the following courses within the period of five (5) years immediately before the day on which the Elected Member commences their term of office:

- Council Members Essentials;
- 52756WA Diploma of Local Government (Council Member);
- The Elected Member passed the course titled LGASS00002 Council Member Skill Set before 1 July 2019 and within a period of five (5) years ending immediately before the day on which the Elected Member commences their term of office.

Council's preferred provider for the training is Western Australian Local Government Association (WALGA).

All modules and associated costs will be paid for by the Shire.

The Shire will publish, on the Shire's website, training undertaken by all Elected Members within one month after the end of the financial year pursuant to Section 5.127 of the *Local Government Act 1995*.

It is Council's preference that the training is undertaken via the eLearning method which is the more cost efficient form of delivery. It is acknowledged however that there may be Elected Members who prefer to receive training face-to-face and/or opportunities to attend training which is being delivered in the region or in the Perth metropolitan area.



2. Elected Members Non Mandatory Training

Training and professional development activities which this policy applies shall generally be limited to the following:

- WA Local Government Association (WALGA) and Australian Local Government Association (ALGA) conferences;
- Special 'one off' conferences called for or sponsored by WALGA and/or ALGA on important issues;
- Annual conferences of the major professions in local government and other institutions of relevance to local government activities;
- Accredited organisations offering training relevant to the role and responsibilities of Elected Members;
- WALGA Council Member training and development;
- Other local government-specific training courses, workshops and forums, relating to such things as understanding the roles/responsibilities of Elected Members, meeting procedures etc;
- Subscriptions for professional memberships that assist an Elected Member in fulfilling their role on Council;
- Conferences or study tours that address the initiatives and projects that have been outlined in the Shire of Dalwallinu Strategic Community Plan, advocacy statements or Council resolutions.

3. Continuous Professional Development

In accordance with section 5.128 of the *Local Government Act 1995*, Elected Members are encouraged to identify their individual continuing professional development needs to enhance their effectiveness and address skill gaps as required.

As the needs of individual Elected Members may vary, each Elected member is encouraged to seek the assistance of the Chief Executive Officer and President in analysing their particular requirements and in identifying appropriate courses, seminars and training to meet those ends.

In determining the professional development activities for individuals, Elected Members should consider the current or future strategic direction and activities of the Shire and its priorities and the skills that will be needed to give effect to the direction.

4. Budget Allocations

Each year an allocation is made within the Shire of Dalwallinu Annual budget for Elected Members training.

5. Procedures

Considerations for approval of the training or professional development activity include:



- The costs of attendance including registration, travel and accommodation, if required;
- The budget provisions allowed and the uncommitted or unspent funds remaining;
- Any justification provided by the applicant when the training request is submitted for approval;
- The benefits to the Shire of the person attending;
- Identified skills gaps of Elected Members both individually and as a collective;
- Alignment to the Shire's Strategic Objectives; and
- The number of Shire representatives already approved to attend.

Consideration of attendance at training or professional development courses, other than the online Council Member Essentials, which are deemed to be approved, are to be assessed as follows:

- Events for the Shire President must be approved by the Deputy Shire president, in conjunction with the Chief Executive Officer; and
- Events for Elected Members must be approved by either the Council or the Shire President, in conjunction with the Chief Executive Officer.

| | |
|-----------|---|
| Objective | To ensure that Elected Members of the Shire of Dalwallinu receive appropriate information and training to enable them to understand and undertake their responsibilities and obligations. |
|-----------|---|

| Person Responsible | Chief Executive Officer |
|--------------------|--|
| History | New Policy July 2020 (M9598) Reviewed March 2021 (M9688) Reviewed March 2022 (M9885) Reviewed March 2023 (M10059) Reviewed October 2023 (M10156) Reviewed March 2024 (M10221) Reviewed March 2025 (M10378) |



9.4.3 Award of Tender RFT2526-04 Dalwallinu Oval Lighting Upgrade

| | |
|-----------------------------------|--|
| Report Date | 28 October 2025 |
| Applicant | Shire of Dalwallinu |
| File Ref | FM/28 – Financial Management - Tendering |
| 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 | Tender matrix |

Purpose of Report

Council is requested to consider the tenders received for RFT2526-04 Dalwallinu Oval Lighting Upgrade.

Background

At the Ordinary Council meeting held 25 March 2025, Council resolved the following:

'MOTION 10379

Moved Cr MM Harms
Seconded Cr DS Cream

That Council:

1. Supports an application to the Club Night Lights Program (CNLP) in the February 2025 round for Upgrades to the Lighting at Dalwallinu Oval, to be undertaken in the 2025-2026 financial year;
2. Should the grant application be successful, authorises the Chief Executive Officer to call for tenders for Upgrades to the Lighting at Dalwallinu Oval with the following qualitative criteria:
 - Price 65%
 - Relevant Experience in Similar Projects 20%
 - Timeliness of Delivery 10%
 - WHS Policies & Procedures 5%

CARRIED 6/0'

The Shire was notified mid August 2025 that we were successful with our application to upgrade the lighting on Dalwallinu Oval.

As per the *Local Government Act 1995* and *Local Government (Functions & General) Regulations 1998* and *Local Government (Administration) Regulations 1996*, advertising was carried out in the following manner:

- The West (Saturday 23 August 2025)
- Shire of Dalwallinu Website
- Shire of Dalwallinu Facebook Page
- Shire of Dalwallinu Administration & Library Noticeboards
- Totally Locally & Kalannie Kapers

Tender documentation was issued to nineteen (19) interested parties.



Consultation

Dalwallinu Football Hockey Club (President Todd McNeill and Coach Nick Sinnott)

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 for upgrade to the lighting on Dalwallinu Oval is included in the 2025-2026 budget.

| Description | Amount |
|---------------------------------|-------------------|
| Lighting Upgrade | \$ 492,356 |
| Club Night Lights Grant (up to) | \$ 200,000 |
| Contribution from DFHC (24.37%) | \$ 120,000 |
| Shire Municipal Funds | \$ 172,356 |
| TOTAL: | \$ 492,356 |

The cost for the proposed works is well within budget.

General Function Implications

Nil

Strategic Implications

Nil

Site Inspection

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

Tenders closed 2:00pm, Wednesday 24 September 2025 and were opened at 3:45pm, Wednesday 24 September 2025.



Six (6) tenders were received from:

- Peap Contractors Pty Ltd (plus an alternative tender with rigid poles)
- Blu Electrical Services
- Famlonga Building Contractors
- Kalamunda Electrics Pty Ltd (plus an alternative tender with rigid poles)
- NGL Power
- Pure Innovate

The tenders were assessed by the Chief Executive Officer, Manager Works & Services and Manager Corporate Services and President & Coach of Dalwallinu Football Hockey Club, with the following qualitative criteria:

| | |
|---|-----|
| • Price | 65% |
| • Relevant Experience in Similar Projects | 20% |
| • Timeliness of Delivery | 10% |
| • WHS Policies & Procedures | 5% |

The tender matrix is attached to this report.

The Evaluation Panel's highest ranked tender was submitted by Pure Innovate with a score of 79.50.

The assessment team have indicated that they have concerns with this tender with regards to:

- The tender allows for four (4) x 26m poles as opposed to all other tenders providing 30m poles;
- The lighting design does not meet the requirements. Whilst the overall average lux is 122.52, the middle of the oval well under 100 lux;
- The WHS information references NZ legislation.

The second highest ranked tender was submitted by NGL Power with a score of 78.65.

The assessment team recommends that the tender be awarded to NGL Power for the following reasons:

- The tender allows for four (4) x 30m poles;
- The lighting design meets the requirements. It has an overall average lux of 121.83, however the middle of the oval is above 100 lux;
- Very experienced in similar lighting projects.

Estimated project breakdown if this tender is accepted will be as follows:

| Description | Amount |
|---|----------------------|
| Lighting Upgrade | \$ 392,810.31 |
| Contingency @ 5% | \$ 19,640.52 |
| | \$ 412,450.83 |
| Club Night Lights Grant (50% to a max \$200k) | \$ 200,000.00 |
| Contribution from DFHC (24.37%) | \$ 100,514.26 |
| Shire Municipal Funds | \$ 111,936.57 |
| TOTAL: | \$ 412,450.83 |



DFHC Contribution

The DFHC committed to contributing up to \$120,000 towards the project at the budgeted cost of \$492,356.00 which equates to 24.37% of the total cost. As the project has come in under budget the DFHC have requested that their contribution be reduced to remain in line with their original commitment of 24.37%. This new contribution amount will become \$100,514.26 using the estimated breakdown. Should no contingency be required their contribution would still remain at 24.37% of the final total cost.

The final expenditure and revenue amounts will be adjusted in the 2025-2026 budget review held in February 2026.

Officer Recommendation

That Council:

1. Award RFT2526-04 to NGL Power for the Dalwallinu Oval Lighting Upgrade at a cost of \$371,706.57 (ex GST) plus Option B Musco Control Link control and monitoring system at a cost of \$21,103.74 (ex GST);
2. Authorise the Chief Executive Officer to issue a purchase order as per Point 1 above;
3. Authorise the contribution from the Dalwallinu Football Hockey Club to be 24.37% of the total cost of the lighting upgrade project.

Officer Recommendation/Council Resolution

MOTION

Moved Cr
Seconded Cr

0/0



| Business Name | QUALITATIVE CRITERIA | | | | | | | | | Rank |
|-------------------------------|----------------------|----------------|---------------------|----------------|------------------------|----------------|--------------|----------------|--------------|------|
| | Price | | Relevant Experience | | Timeliness of Delivery | | WHS Policies | | | |
| | 65% | | 20% | | 10% | | 5% | | 100% | |
| | Score 0- 5 | Weighted Score | Score 0- 5 | Weighted Score | Score 0- 5 | Weighted Score | Score 0- 5 | Weighted Score | TOTAL | |
| Peap Contractors | 3.97 | 51.62 | 2.63 | 10.50 | 3.25 | 6.50 | 3.13 | 3.13 | 71.74 | 5 |
| NGL | 4.15 | 53.90 | 3.88 | 15.50 | 3.00 | 6.00 | 3.25 | 3.25 | 78.65 | 2 |
| Pure Innovate | 5.00 | 65.00 | 1.75 | 7.00 | 2.50 | 5.00 | 2.50 | 2.50 | 79.50 | 1 |
| Famlonga Building Contractors | 4.85 | 63.03 | 1.00 | 4.00 | 3.00 | 6.00 | 2.25 | 2.25 | 75.28 | 4 |
| Kalamunda Electrics | 4.17 | 54.24 | 3.00 | 12.00 | 3.13 | 6.25 | 2.88 | 2.88 | 75.37 | 3 |
| Blu Electrics | 2.83 | 36.78 | 3.44 | 13.75 | 3.13 | 6.25 | 2.75 | 2.75 | 59.53 | 6 |

10 APPLICATIONS FOR LEAVE OF ABSENCE

MOTION

Moved Cr
Seconded Cr

That the application for Leave of Absence from 00 Month 2025 to 00 Month 2025 for Cr _____ to the Ordinary Meeting of Council to be held on Tuesday 00 Month 2025 be approved.

0/0

11 MOTIONS OF WHICH NOTICE HAS BEEN RECEIVED

12 QUESTIONS FROM MEMBERS WITHOUT NOTICE

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

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

15 SCHEDULING OF MEETING

The next Ordinary Meeting of Council will be held on 25 November 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 0.00pm.

17 CERTIFICATION

I, Keith Leslie Carter, certify that the minutes of the Ordinary Council meeting held on the 28 October 2025, as shown on page numbers 1 to 76 were confirmed as a true record at the Ordinary Council meeting held on 25 November 2025.

CHAIRPERSON

DATE

