

# Ordinary Council Meeting Agenda

*28 May 2024*

*3.30pm*



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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 May 2024 in the Council Chambers, Dalwallinu commencing at 3.30pm.

Signed:



Jean Knight

**Chief Executive Officer**

23 / 05 / 2024

Date

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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 May 2024 commencing at 3.30pm.

**1. OPENING & ANNOUNCEMENT OF VISITORS**

The Chairperson (President) opened the meeting at \_\_\_\_\_ pm.

**2. ANNOUNCEMENTS OF PRESIDING MEMBER**

**3. ATTENDANCE RECORD**

**3.1 Present**

Shire President	Cr KL Carter
Deputy Shire President	Cr SC Carter
	Cr DS Cream
	Cr JH Cruz
	Cr MM Harms
	Cr NW Mills
Chief Executive Officer	Ms JM Knight

**Public**

**3.2 Apologies**

**3.3 Leave of Absence Previously Granted**

Cr JL Counsel

**4 DECLARATIONS OF INTEREST**

**5 PUBLIC QUESTION TIME**

**5.1 Response to Previous Public Questions Taken on Notice**

**5.2 Public Question Time**



**6 MINUTES OF PREVIOUS MEETINGS**

**6.1 Ordinary Council Meeting – 23 April 2024**

**MOTION**

Moved Cr

Seconded Cr

That the Minutes of the Ordinary Meeting of Council held 23 April 2024 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**

There were nil reports this month for Works & Services.



## 9.2 PLANNING & DEVELOPMENT

### 9.2.1 Workplace Accommodation (DA 072324)\*

<b>Report Date</b>	28 May 2024
<b>Applicant</b>	Akron P/L
<b>File Ref</b>	A8942
<b>Previous Meeting Reference</b>	Nil
<b>Prepared by</b>	Doug Burke, Manager Planning & Development Services
<b>Supervised by</b>	Jean Knight, Chief Executive Officer
<b>Disclosure of interest</b>	Nil
<b>Voting Requirements</b>	Simple Majority
<b>Attachments</b>	Supporting Documentation

#### **Purpose of Report**

Council is requested to consider an application for approval to allow for the proposed development of Workforce Accommodation infrastructure on the subject land as submitted by the applicant on 8 February 2024.

The proposed development requires discretionary approval from the Council.

It is recommended that the proposed development be approved subject to given conditions.

#### **Background**

Subject Property:	38 McConnell Street, Pithara (Lot 43)
Land Use Zoning:	Townsite
Property Owner:	Dallcon P/L
Applicant:	Akron P/L
Consent Authority:	Shire of Dalwallinu Council
Proposed Development:	Workforce Accommodation
Value of Development:	\$250K
Outside Consultation:	Signage was placed onsite for >28 days with a Public Notice attached.

The proposal is for the construction of a workforce accommodation at the subject site.

**Workforce Accommodation is defined under the Planning and Development (Local Planning Schemes) Regulations 2015** as being:

*‘premises, which may include modular or relocatable buildings, used —*

*(a) primarily for the accommodation of workers engaged in construction, resource, agricultural or other industries on a temporary basis; and*



- (b) *for any associated catering, sporting and recreation facilities for the occupants and authorised visitors’.*

Workforce Accommodation is not mentioned in the Zoning Table in the Shire of Dalwallinu Local Planning Scheme No. 2 (the Scheme).

If the use of the land for a particular purpose is not specifically mentioned in the Zoning Table the Council may:

- (a) determine that the use is consistent with the objectives and purposes of the particular zone and is therefore permitted;
- (b) determine that the use is not consistent with the objectives and purposes of the particular zone and is therefore not permitted.'

The subject site is situated within the Pithara townsite and is zoned 'Townsite' under the Scheme. The objectives and purposes of the Townsite land use zoning is as follows:

- To maintain a rural town atmosphere and lifestyle choice.
- To provide for a degree of flexibility of uses allowed within the zone whilst maintaining an appropriate level of residential amenity.
- To allow a variety of uses necessary to service the normal functions of a rural townsite.
- To provide for a mix of residential development and a range of commercial, light industrial and other uses considered appropriate in rural towns.

Residential development is defined in the *State Planning Policy 7.3 – Residential Design Codes Volume 1* as being:

*'Development of permanent accommodation for people, and may include all dwellings, the residential component of mixed-use development, and residential buildings proposing permanent accommodation.'*

The development accompanying the land use will comprise of the construction of the following facilities:

- Two dwelling buildings that can accommodate eight staff in single quarters.
- One shared laundry and kitchen
- One shared common room
- Clothes drying area, and
- Light vehicle parking for eight vehicles.

The subject land is located within the small northern wheatbelt town of Pithara. The property is 1012m<sup>2</sup> in area with dimensions of 20m street alignment and 50m in depth. The soil horizon is generally shallow to the underlying bed rock. The site is generally flat with a slight gradient falling to the north-west. There are no natural water courses within an applicable distance.



Neighbouring development is sparse with the majority being permanent dwellings built on similar sized allotments. Civic buildings and abandoned commercial buildings are located on either side of the highway in proximity to the wheat loading railway siding.



Site of proposed development

The subject property is zoned 'Townsite' under the *Shire of Dalwallinu Planning Scheme N° 2*.

### Consultation

One submission was received from a member of the local community. The submission was appraised and deemed insufficient to apply logically to the planning proposal.

### Legislative Implications

#### State

*Planning and Development Act 2005*

The *Planning and Development Act 2005* directs that that any development referred to within the Scheme is not to be commenced or carried out without approval being obtained. Any determination of an application for such development is to be considered under those matters referred to in the *Planning and Development (Local Planning Schemes) Regulation 2015*.

In considering an application for development approval, Council is to have due regard to the following matters to the extent that, in the opinion of Council, those matters that are relevant to the development the subject of the application. In assessing the development application, the matters



listed in Section 67 of the *Planning and Development (Local Planning Schemes) Regulation 2015* have been taken into consideration for the preparation of this report and are addressed as follows:

‘Matters for Consideration’	Comments
<p>The aims and provisions of this Scheme and any other local planning scheme operating within the Scheme area</p>	<p>The following Schemes are applicable:</p> <p><i>Shire of Dalwallinu Planning Scheme N<sup>o</sup> 2</i></p> <p>The aims of the Scheme are:</p> <ul style="list-style-type: none"> <li>• To assist the effective implementation of regional plans and policies including the State and Local Planning Strategy.</li> <li>• To ensure there is a sufficient supply of serviced and suitable land for a variety of housing types, employment, commercial activities, community facilities, recreation and open space.</li> <li>• To rationalise the distribution of townsites to be supported and serviced by the Council.</li> <li>• To reinforce the role of the Dalwallinu town centre as the principal focus of retail, office, civic and cultural activities as well as providing for a high level of community services and for the provision of mixed use developments.</li> <li>• To assist employment and economic growth by facilitating the timely provision of suitably serviced land for retail, commercial, industrial, entertainment and tourist developments, as well as providing opportunities for home-based employment.</li> <li>• To facilitate a diverse and integrated network of open space catering for both active and passive recreation, consistent with the needs of the community.</li> <li>• To promote the sustainable use of rural land for agricultural purposes whilst accommodating other rural activities including rural residential development.</li> <li>• To protect and enhance the environmental values, remnant vegetation and natural resources of the local government area and to promote ecologically sustainable land use and development.</li> <li>• • To safeguard and enhance the character, heritage and amenity of the built and natural environment of the local government area.</li> </ul>



The requirements of orderly and proper planning including any proposed local planning scheme or amendment to this Scheme that has been advertised under the <i>Planning and Development (Local Planning Schemes) Regulations 2015</i> or any other proposed planning instrument that the local government is seriously considering adopting or approving.	There are no proposed amendments in progress that would affect a determination.  There are no other planning instruments currently being considered.
Any approved State planning policy	Nil identified
Any environmental protection policy approved under the <i>Environmental Protection Act 1986</i> section 31(d)	Nil identified.
Any policy of the Commission	Nil applicable
Any policy of the State	Nil applicable
Any local planning policy for the Scheme area	Nil
Any structure plan, activity centre plan or local development plan that relates to the development	Nil applicable
Any report of the review of the local planning scheme that has been published under the <i>Planning and Development (Local Planning Schemes) Regulations 2015</i>	Nil applicable
In the case of land reserved under this Scheme, the objectives for the reserve and the additional and permitted uses identified in this Scheme for the reserve	Not applicable as the subject land is freehold title.
The built heritage conservation of any place that is of cultural significance;	No items of cultural significance noted



<p>The effect of the proposal on the cultural heritage significance of the area in which the development is located;</p>	<p>Nil impact</p>
<p>The compatibility of the development with its setting including the relationship of the development to development on adjoining land or on other land in the locality including, but not limited to, the effect of the height, bulk, scale, orientation and appearance of the development</p>	<p>Adjacent properties are either vacant greenfield sites or have been developed with single story dwellings.</p>
<p>The amenity of the locality including the following —</p> <p>(i) environmental impacts of the development;</p> <p>(ii) the character of the locality;</p> <p>(iii) social impacts of the development</p>	<p>(i) The residential development will be serviced by an approved wastewater treatment system.</p> <p>(ii) The local township of Pithara has a population of 129 persons (2021 Census) and is located on the Great Northern Highway and is adjacent to the Morawa - Northam railway line.</p> <p>(iii) The increase in population may also increase requests for access to social assets.</p>
<p>The likely effect of the development on the natural environment or water resources and any means that are proposed to protect or to mitigate impacts on the natural environment or the water resource</p>	<p>The details provide with the application indicate that roof water catchment will be retained and used onsite for purposes of ablution and landscaping.</p>
<p>Whether adequate provision has been made for the landscaping of the land to which the application relates and whether any trees or other vegetation on the land should be preserved</p>	<p>A site inspection indicates that the general area of the proposed accommodation has been previously cleared of most significant vegetation.</p> <p>There is no evidence of significant trees or other vegetation of note that should be retained.</p>
<p>The suitability of the land for the development taking into account the possible risk of flooding, tidal inundation, subsidence, landslip, bush fire, soil erosion, land degradation or any other risk</p>	<p>The land does not have a history of experiencing these types of events.</p>
<p>The suitability of the land for the development taking into account the possible risk to human health or safety</p>	<p>Nil issues pertaining to human health or safety have been identified.</p>



	A new aerated waste-water treatment system is proposed to be installed to service the proposed development.
<p>The adequacy of —</p> <p>(i) the proposed means of access to and egress from the site; and</p> <p>(ii) arrangements for the loading, unloading, manoeuvring and parking of vehicles</p>	<p>Frontage to McConnell Street which is a sealed road providing access to the Great Northern Highway and the services available at Dalwallinu.</p> <p>Parking will accompany the development of the site to accommodate 8 light vehicles. The proposed accommodation provided is suitable for 8 occupants.</p>
The amount of traffic likely to be generated by the development, particularly in relation to the capacity of the road system in the locality and the probable effect on traffic flow and safety	The subject site is located on a sealed local road with easy access to the Great Northern Highway. It is not anticipated that the increase in vehicular traffic will have any negligible effect on traffic flow and safety.
<p>The availability and adequacy for the development of the following —</p> <p>(i) public transport services;</p> <p>(ii) public utility services;</p> <p>(iii) storage, management and collection of waste;</p> <p>(iv) access for pedestrians and cyclists (including end of trip storage, toilet and shower facilities);</p> <p>(v) access by older people and people with disability</p>	<p>No public transport services are available.</p> <p>Electricity and potable water are available.</p> <p>Solid waste can be adequately stored and removed from the site.</p> <p>The development is not a public access facility and as such the provision of equitable access for pedestrians, cyclists and older people or those with a disability is not envisioned nor set as a requirement.</p>
The potential loss of any community service or benefit resulting from the development other than potential loss that may result from economic competition between new and existing businesses	Nil impact anticipated.
The history of the site where the development is to be located	Vacant greenfield site created when the township of Pithara was gazette in 1914.
The impact of the development on the community as a whole notwithstanding the impact of the development on particular individuals	Nil identified





Any submissions received on the application	One written submission was received during the allotted period. On review of the submission, it was deemed to be irrelevant in the context of planning principles. However, it was noted the concern as to the potential for questionable behaviour by the future occupants. This has been addressed in the provision of Condition #12.
The comments or submissions received from any authority consulted under clause 66	No other statutory, public or planning authority was identified as being necessary for further consultation.
Any other planning consideration the Council considers appropriate	Nil

**Policy Implications**

Nil

**Financial Implications**

Nil

**Strategic Implications**

Nil

**Site Inspection**

A site inspection was undertaken by the reporting officer with the aid of the site plans submitted by the applicant.



Site of proposed development, Lot 43 McConnell Street, Pithara



## Triple Bottom Line Assessment

### 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

An assessment report and recommendation has been prepared (the subject of this report) taking into account all relevant provisions of the Act and associated regulations.

A site inspection was conducted and consideration has been given to the potential impacts upon all lands adjoining or located nearby.

Council may determine an application for development approval by —

- a) granting development approval without conditions; or
- b) granting development approval with conditions; or
- c) refusing to grant development approval.

Workforce Accommodation is by its definition a temporary land use and therefore planning approval will be conditioned for the use to cease within a specified time-period. At the conclusion of the approved timeframe, the planning approval will expire.

The Planning Commission published *Position Statement – Workforce Accommodation* in January 2018. Its purpose includes to provide guidance to local governments on the role of the local planning framework in the planning and development of workforce accommodation'.

Clause 2 (Position Statement) includes the following:

*'Where practicable, workforce accommodation should be provided in established towns, in locations suitable to its context, to facilitate their ongoing sustainability.'*

It is recommended that the proposed development be approved subject to given conditions.

## Officer Recommendation

That Council approve the development application (DA 072324) for Lot 43 McConnell Street, Pithara pursuant to Section 68(2) of the *Planning and Development (Local Planning Schemes) Regulation 2015* subject to the following conditions:

1. The development (workforce accommodation facility) is to be carried out in accordance with the documents endorsed with the Shire's stamp, except where amended by other conditions of this consent. If there is any inconsistency between the above documents, the most recent document shall prevail to the extent of the inconsistency. However, the conditions of this consent shall prevail to the extent of any inconsistency;



2. This approval is valid for two (2) years from the date of occupancy. Following expiry of this period, all development works must be demolished, materials removed from the site unless a further development approval is granted by the Shire;
3. Prior to lodging an application for a building permit, a Waste Management Plan is to be approved by the Shire. The management plan must include, but not limited to, the following details:
  - a) The location of bin storage areas and bin collection areas; and
  - b) The number, volume and type of bins;
4. Prior to lodging an application for a building permit, a landscaping and maintenance plan must be submitted and approved by the Shire. The landscaping plan must detail the following:
  - a) The location, number, size, density and species type of proposed grass, trees and shrubs;
  - b) Those areas to be reticulated/irrigated and mulched, and
  - c) Landscaping maintenance schedule for establishment and ongoing maintenance;
5. The landscaping shall be implemented during the first available planting season post completion of the development and any species which fail to establish within a period of 12 months from planting shall be replaced to the satisfaction of the Shire;
6. Prior to lodging an application for a building permit, details of the boundary fencing which is to include visually permeable fencing on the McConnell Street frontage must be submitted and approved by the Shire;
7. Prior to the use or occupation of the development, each of the buildings to be located onsite is to be finished with an external appearance as represented in Drawing No: DA2401 – 001C;
8. Prior to the use or occupation of the development, a covered walkway is to be constructed to effectively connect dwelling units 1-8 with the service building providing occupants of the dwelling units with sufficient protection from the weather whilst travelling between buildings;
9. Prior to the use, eight (8) on-site car parking bays are to be constructed. The car parking bays are to be provided in accordance with Australian Standard AS 2890.1, AS 2890.5 and AS 2890.6;
10. Lighting emissions shall not cause an adverse impact to nearby properties;
11. Metal bars and any other visually intrusive security screens shall not be used on windows and doors;
12. Prior to occupation or use of the development, a management statement shall be prepared and clearly displayed in the Workforce Accommodation detailing:
  - a) Maintenance,
  - b) Site access,
  - c) Emergency management.
  - d) Security, and
  - e) Occupant rules.



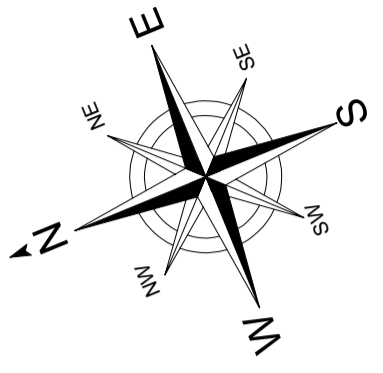
**Officer Recommendation/Council Resolution**

**MOTION**

Moved            Cr  
Seconded       Cr

**0/0**





Scale 1:200



**PROPOSED ACCOMMODATION FACILITY  
LOT 43(#38) MCCONNELL STREET, PITHARA**

**SITE PLAN**

Drawing No.: DA2401 - 001A  
Date: 07/03/2024  
REV: B  
Client: Dallcon



Plan prepared for planning purposes.  
Areas & dimensions are subject to survey.

## 9.3 CORPORATE SERVICES

### 9.3.1 Accounts for Payment for April 2024\*

<b>Report Date</b>	28 May 2024
<b>Applicant</b>	Shire of Dalwallinu
<b>File Ref</b>	FM/9 Financial Reporting
<b>Previous Meeting Reference</b>	Nil
<b>Prepared by</b>	Hanna Jolly, Manager Corporate Services
<b>Supervised by</b>	Jean Knight, Chief Executive Officer
<b>Disclosure of interest</b>	Nil
<b>Voting Requirements</b>	Simple Majority
<b>Attachments</b>	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 April 2024 from the Municipal Account, to the sum of \$1,415,921.48 paid by EFT is attached together with a list of bank fees, payroll, direct debit payments, loan payments and transfer to Term Deposits. These payments total \$1,789,678.59. There were no payments from the Trust Account. Total payments from all accounts being \$1,789,678.59 have been listed for Council's ratification.

#### **Consultation**

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

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

The attached list meets the requirements of the Financial Regulations,

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

#### **Legislative Implications**

##### State

*Local Government Act 1995*

*Local Government (Financial Management) Regulations 1996*

#### **Policy Implications**

Nil



## Financial Implications

Payments are in accordance with the revised budget for 2023/2024.

## Strategic Implications

Nil

## Site Inspection

Not applicable

## Triple Bottom Line Assessment

### Economic implications

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

### Social implications

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

### Environmental implications

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

## Officer Comment

Accounts for Payments are in accordance with the amended budget for 2023/2024 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 April 2024 under Chief Executive Officer's delegated authority is endorsed in respect to the following bank accounts:

Municipal Fund Account totalling \$1,789,678.59 consisting of:

EFT Payments (EFT15737-EFT15837)	\$1,415,921.48
<i>Wex Australia EFT15780 \$2,539.12</i>	
<i>Bunnings EFT15813 \$116.48</i>	
EFT Payments (Payroll)	\$117,722.57
Direct Debit – Credit Card (DD17709.1 & DD17740.1)	\$2,965.27
Direct Debit – Superannuation (DD17713.1 & DD17734.1)	\$23,135.85
Direct Debit – Payments to Department of Transport	\$190,718.10
Direct Debit – Gym Lease (DD17697.1)	\$2,585.25
Loan Payment – Loans 157	\$35,749.43
Bank Fees	\$880.64



**Officer Recommendation/Council Resolution**

**MOTION**

Moved           Cr

Seconded       Cr

**0/0**





**EFT PAYMENTS FOR THE MONTH OF APRIL 2024**

Chq/EFT	Date	Name	Description	Amount
EFT15737	04/04/2024	On Hold On Line	Monthly on hold message - Apr 24	77.00
EFT15738	04/04/2024	WATER CORPORATION	Water Usage - various locations Kalannie	1,311.59
EFT15739	04/04/2024	AUSTRALIA POST - SHIRE	Postage charges for Shire admin Mar 24	164.23
EFT15740	04/04/2024	Bridgestone Service Centre Dalwallinu	Wheel alignment for DL281	110.00
EFT15741	04/04/2024	TELSTRA	Medical Centre usage to 18/3/24 and service/rental to 18/4/24	106.39
EFT15742	04/04/2024	THE ROYAL LIFE SAVING SOCIETY OF AUSTRALIA	Registration & Stationery 'Watch Around Water Program'	225.86
EFT15743	04/04/2024	BURGESS RAWSON (WA) PTY LTD	Water usage - PTA leases 23/1/24 to 25/3/24	378.45
EFT15744	04/04/2024	SYNERGY	Electricity Usage - various locations Dalwallinu	13,941.73
EFT15745	04/04/2024	REFUEL AUSTRALIA	10,000 litres of Diesel	18,909.00
EFT15746	04/04/2024	OJ BUTCHER & SON	Reimbursement for fuel - Student Immersion visit	195.00
EFT15747	04/04/2024	LOCAL GOVERNMENT SUPERVISORS ASSOCIATION	Yearly Membership Local Government Works Association for MWS & WS	200.00
EFT15748	04/04/2024	ACCESS 1 SECURITY SYSTEMS	Alarm system annual maintenance	1,554.42
EFT15749	04/04/2024	AMPAC DEBT RECOVERY	Debt recovery costs for Mar 24	2,271.74
EFT15750	04/04/2024	R N R AUTO ELECTRICS	Radio DL695 & Battery for DL487	719.40
EFT15751	04/04/2024	AFGRI EQUIPMENT AUSTRALIA PTY LTD	Blades for Mower and Oil Filter for DL122	202.05
EFT15752	04/04/2024	LIBERTY PLUMBING & GAS	Repairs water main at the Dalwallinu Caravan Park and clear blockage at Shire Admin Centre	900.00
EFT15753	04/04/2024	Totally Workwear Joondalup	Uniforms embroidered for CEO & MCS	92.40
EFT15754	04/04/2024	WA CONTRACT RANGER SERVICES PTY LTD	Provision of Ranger Services - 5/3 & 19/3	1,782.00
EFT15755	04/04/2024	RICOH FINANCE	Lease fee on 2 x photocopiers for Shire admin - 14/4/24 to 13/5/24	390.61
EFT15756	04/04/2024	DOMAIN DIGITAL	IT Service Agreement & monthly storage for Mar 24	4,616.04
EFT15757	04/04/2024	FELTON INDUSTRIES	2 x Free Standing Bench Seat With Back Rest for Recreation Centre outside courts	2,236.30
EFT15758	04/04/2024	Kleen West Distributors	Cleaning products - Mar 24	1,506.45
EFT15759	04/04/2024	Hersey's Safety Pty Ltd	WHS Equipment and materials for workshop	1,059.58
EFT15760	04/04/2024	PRISM CONTRACTING & CONSULTING PTY LTD	Supply and Lay 30mm Red Asphalt to Park Drive	146,433.87
EFT15761	04/04/2024	Midwest Turf Supplies	Supply and lay 1500m2 of lawn - Dalwallinu Ovals	60,000.00
EFT15762	04/04/2024	SIMPLY DATA SERVICES PTY LTD	Vehicle Tracking Subscription from 15/3/24 - 15/6/24	148.50
EFT15763	04/04/2024	Nichaul Pty Ltd	Delivery of industrial signage & Caravan Park materials	1,500.00
EFT15764	04/04/2024	R & V Manning	Hire of bus for Medical Student Immersion visit	816.75
EFT15765	04/04/2024	Building Base Pty Ltd	Construction of Hockey Pavilion at Dalwallinu Recreation Centre - PC3 Roof Cover & Cladding	116,082.63
EFT15766	04/04/2024	Castle Caretech Pty Ltd	Annual Alarm & CCTV monitoring 21/3/24 to 20/3/25	1,100.00
EFT15767	04/04/2024	Fleet Network Pty Ltd	Payroll Deductions/contributions for Fleet Network lease payment	1,439.89
EFT15768	04/04/2024	Calpeda Pumps Pty Ltd	Deposit for Design, supply & installation of inlet screen/filtration system	71,766.42
EFT15769	04/04/2024	Wubin Trading Co	1 x box of grease cartridges (20)	193.00
EFT15770	04/04/2024	DALWALLINU PLAYGROUP	Community Grant Funding 2022/23, Rd 2 motion 10070	2,867.28

EFT15771	15/04/2024	Structerre Consulting Engineers	Engineering report for Shire of Dalwallinu Administration Centre	4,320.80
EFT15772	15/04/2024	THE RURAL BUILDING COMPANY PTY LTD	Construction 4x2 Executive Residence at Lot 2 Bell Street - Final payment	61,900.00
EFT15773	15/04/2024	PRISM CONTRACTING & CONSULTING PTY LTD	Supply and lay extra 5073m2 30mm red asphalt - Johnston St/Park Drive	139,898.12
EFT15774	15/04/2024	Dudawa Haulage Pty Ltd	Float - Mack truck and bobcat	5,659.50
EFT15775	15/04/2024	Rylan Concrete	Supply and lay kerbs Rayner St, Park Drive and Roche St	22,201.30
EFT15776	15/04/2024	Building Base Pty Ltd	Construction of Hockey Pavilion at Dalwallinu Recreation Centre - Lock-up payment	77,388.42
EFT15777	15/04/2024	DOWN TO EARTH TRAINING & ASSESSING	Chainsaw and Load Restrainer courses for works staff	4,920.00
EFT15778	18/04/2024	KEITH LESLIE CARTER	Member attendance - Q3	1,618.44
EFT15779	18/04/2024	IAN HYDE	Q3 attendance @ Audit Committee meeting 19/3/24	105.00
EFT15780	18/04/2024	Wex Australia Pty Ltd	Fuel for various vehicles - Mar 24	2,539.12
EFT15781	18/04/2024	BOC LIMITED	Monthly gas container rental for Mar 24	39.03
EFT15782	18/04/2024	AVON WASTE	Rubbish collections for Mar 24	19,000.01
EFT15783	18/04/2024	IT VISION	Update Rates & Debtor Notices (7 in total) with updated BPAY logo as required by CBA	1,940.40
EFT15784	18/04/2024	TELSTRA	Shire phone lines and mobiles - usage to 6/4/24 and service/rental to 6/5/24	2,130.10
EFT15785	18/04/2024	JENNY'S BAKEHOUSE	Catering services and water Nov 2023 to Feb 2024	574.00
EFT15786	18/04/2024	OFFICEWORKS	March stationery order	972.29
EFT15787	18/04/2024	DALWALLINU JUNIOR BASKETBALL ASSOC	Refund of bonds paid 2/2/24 for junior basketball season hire	490.00
EFT15788	18/04/2024	SYNERGY	Electricity Usage - various locations - 25/1 to 24/2	12,151.22
EFT15789	18/04/2024	WESTWATER ENTERPRISES PTY LTD	Annual service for sewerage lagoon chlorination equipment	3,108.89
EFT15790	18/04/2024	Team Global Express Pty Ltd	Freight charges March 2024	1,237.24
EFT15791	18/04/2024	ISWEEP	Sweeping of streets in the townsites	5,880.60
EFT15792	18/04/2024	The Liebe Group Inc	Return of venue & key bond for hire 6/3/24, paid 5/3/24	560.00
EFT15793	18/04/2024	SHERMAC AUSTRALIA PTY LTD	Refund of venue & key bonds paid 4/4/24 for hire 5/4/24	190.00
EFT15794	18/04/2024	TRUCK CENTRE (WA) PTY LTD	Repairs to Mack DL80	10,557.20
EFT15795	18/04/2024	STEVEN CLIFFORD CARTER	Member attendance - Q3	380.00
EFT15796	18/04/2024	KIRSTY CARTER	Refund of swimming lesson cancelled Mar 2023	12.00
EFT15797	18/04/2024	SARAH DEL NERO	Refund of swimming lesson cancelled Mar 2023	12.00
EFT15798	18/04/2024	ROWDY'S ELECTRICAL	Repair light in toilet at Wubin ablution block and Fault repairs at DDC alarm	710.38
EFT15799	18/04/2024	SAFEROADS PTY LTD	Upgrade to 4G VSM Sign	1,077.43
EFT15800	18/04/2024	AMPAC DEBT RECOVERY	Debt recovery costs for Mar 24	3,753.18
EFT15801	18/04/2024	DALLCON	Supply and deliver 8 x 2.4 x 600 L blocks	4,312.00
EFT15802	18/04/2024	JEMMA LOUISE COUNSEL	Member attendance fees - Q3	1,927.60
EFT15803	18/04/2024	IXOM OPERATIONS PTY LTD	Container service fee for period 1/3/24 to 31/3/24	84.57
EFT15804	18/04/2024	LIBERTY PLUMBING & GAS	Plumping/retic works at 3 Bell St, Memorial Park toilets and Dalwallinu Oval Gardening Shed	1,492.50

EFT15805	18/04/2024	Jimwell Hipolito Cruz	Member attendance - Q3	380.00
EFT15806	18/04/2024	DALWALLINU FOODWORKS	Various purchases for Medical Students Immersion visit catering	755.07
EFT15807	18/04/2024	WEST COAST STABILISERS	Maintenance Grading - various roads - Mar 24	49,672.93
EFT15808	18/04/2024	E FIRE & SAFETY	Fire indicator panel testing at Shire admin building Mar 24	506.00
EFT15809	18/04/2024	DIANE SHIRLEY CREAM	Member attendance - Q3	760.00
EFT15810	18/04/2024	DOMAIN DIGITAL	IT Service Agreement & monthly storage for April 24	4,801.39
EFT15811	18/04/2024	TELAIR PTY LTD	Shire admin NBN service fee - 1/4/24 to 30/4/24	567.00
EFT15812	18/04/2024	Three Sons Pty Ltd	Provision of GP Services & Cleaning reimb - 1 Apr 24 to 30 Jun 24	74,403.33
EFT15813	18/04/2024	BUNNINGS TRADE	Garden sprayer, bottle, cloths, scrub brush & mop refills - cleaners materials	116.48
EFT15814	18/04/2024	DALWALLINU TRADERS	Various purchases for Shire	796.50
EFT15815	18/04/2024	SJM Spatial Design	Concept Plans for Dalwallinu Memorial Park	3,300.00
EFT15816	18/04/2024	Maximum Drainage	Drainage works Park Drive - Ref RFQ2324-04	41,081.48
EFT15817	18/04/2024	PRISM CONTRACTING & CONSULTING PTY LTD	Supply and Lay 500m2 30mm asphalt black - Ref RFT2324-01	14,405.05
EFT15818	18/04/2024	Blasko Enterprises (T/as Perth Solar Force & T/as Geraldton Solar Force)	Deposit - 16 x Suntech solar panels and 1 x SAJ 5kW inverter for 3 Bell Street	500.00
EFT15819	18/04/2024	Midwest Turf Supplies	120 rolls of lawn	1,385.00
EFT15820	18/04/2024	Tamara Barney	Refund of swimming lesson cancelled Mar 2023	24.00
EFT15821	18/04/2024	Dudawa Haulage Pty Ltd	Supply and deliver softfall sand	7,154.25
EFT15822	18/04/2024	Lauren Willis	Refund of overpaid rent	276.00
EFT15823	18/04/2024	CORSIGN WA	Supply 4 x signs	594.00
EFT15824	18/04/2024	B & K Fencing	Stainless steel wire fencing for Lot 2 Bell Street	5,087.50
EFT15825	18/04/2024	Tree Tech Australia Pty Ltd	Pruning of trees as requested by Western Power various locations	1,936.00
EFT15826	18/04/2024	Fleet Network Pty Ltd	Payroll Deductions/Contributions for Fleet Network Lease payment	1,439.89
EFT15827	18/04/2024	Gazz's Maintenance Services	Kalannie Townscape Maintenance & Contract Cleaning- Mar 24	4,345.00
EFT15828	18/04/2024	Erica Bailey	Refund of swimming lesson cancelled Mar 2023	12.00
EFT15829	18/04/2024	Westline Contracting	Line Marking - Park Drive	10,844.90
EFT15830	18/04/2024	Huckleberry's Tank and Water Service	Supply and install 3 x 250,000 lt tanks	158,904.00
EFT15831	18/04/2024	ELIZABETH JESSIE DAVIES	Refund of bond paid 19/3/24 for hire of Wubin Pavilion 22/3/24	280.00
EFT15832	18/04/2024	NOEL WILLIAM MILLS	Member attendance - Q3	970.60
EFT15833	18/04/2024	BOEKEMAN MACHINERY	110,000 km's Service - DL89	406.89
EFT15834	18/04/2024	LANDGATE	Rural UV's chargeable; schedule R2024/02 - 20/1/24 to 16/2/24 & R2024/03 - 17/2/24 to 15/3/24	137.40
EFT15835	18/04/2024	MELISSA MAE HARMS	Member attendance - Q3	1,128.40
EFT15836	18/04/2024	DALWALLINU COMMUNITY RESOURCE CENTRE	Advertising in the Totally Locally- issue 10 - temporary road closure	81.00
EFT15837	19/04/2024	PRISM CONTRACTING & CONSULTING PTY LTD	Supply and Lay 100mm asphalt to Pratt Place	180,427.50
<b>TOTAL</b>				<b>1,415,921.48</b>

**DIRECT DEBITS FOR THE MONTH OF APRIL 2024**

<b>Chq/EFT</b>	<b>Date</b>	<b>Name</b>	<b>Description</b>	<b>Amount</b>
DD17697.1	02/04/2024	MAIA FINANCIAL PTY LTD	Matrix Gym Equipment - lease fee from 1/4/24 to 30/6/24	2,585.25
DD17709.1	10/04/2024	BANKWEST	Various purchases - Bankwest Credit Card	937.61
DD17713.1	11/04/2024	Precision Administration Services Pty Ltd	Aware Super contributions pe 090424	11,094.46
DD17734.1	26/04/2024	Precision Administration Services Pty Ltd	Aware Super contributions pe230424	12,041.39
DD17740.1	29/04/2024	Commonwealth Bank of Australia	Various purchases - Commonwealth Bank Credit Card	2,027.66
<b>Total</b>				<b>28,686.37</b>

**CREDIT CARD PAYMENTS FOR THE MONTH OF APRIL 2024**

<b>Chq/EFT</b>	<b>Date</b>	<b>User</b>	<b>Name</b>	<b>Description</b>	<b>Amount</b>
DD17709.1 (BWA)	07/03/2024	J Knight	Aussie Broadband Ltd	Monthly charge for internet at Dalwallinu Recreation Centre for the period 7/3/24 to 6/4/24	79.00
	21/03/2024	J Knight	Westnet Pty Ltd	Cancellation of Westnet service @ Shire admin - credit for unused portion of Mar 24	-69.65
	12/03/2024	J Knight	Tenderwest Meats	Meat for catering - 2024 Medical Student Immersion Program	650.00
	11/03/2024	J Knight	Coles Online	Easter Eggs for Dalwallinu Easter Pool Party	174.00
	08/03/2024	J Knight	Oculus Digital	VR Game for Youth Centre VR Headset - Job simulator (ex Meta Quest/Oculus Digital)	28.13
	06/03/2024	J Knight	Vistaprint Australia	Dalwallinu logo on decal for MCS office door	56.98
	06/03/2024	J Knight	Department of Transport/Shire of Dalwallinu	3 mths registration for semi water tanker DL10324,	19.15
DD17740.1 (CBA)	27/03/2024	J Knight	Department of Transport/Shire of Dalwallinu	Vehicle registration for DL747 to common expiry 30/9/24,	196.45
	22/04/2024	J Knight	Aussie Broadband Ltd	Monthly charge for internet at Dalwallinu Recreation Centre	79.00
	22/04/2024	J Knight	Bunnings	Hose reel - 3 Bell St, Kitchen plugs - 3 South St	158.80
	09/04/2024	J Knight	Booking.com	Accommodation for emp 398 - Workers compensation appointment (incorrect date)	186.30
	26/03/2024	H Jolly	Kalannie Sports Club Inc	Refreshments - Kalannie Community Meeting 27/3/24	438.00
	28/03/2024	J Knight	Temu.com	Lanyards for gym fobs	35.16
	02/04/2024	J Knight	Commonwealth Bank of Australia	Annual fee - CEO card	20.00
	31/03/2024	J Knight	Bunnings	Storage containers for Shire admin	13.90
	02/04/2024	H Jolly	Commonwealth Bank of Australia	Annual fee on Manager Corporate Services credit card	20.00
	10/04/2024	J Knight	Dalwallinu Hotel	Meals - Corella cull 6-7 Apr 24	370.00
	17/04/2024	J Knight	WA Newspapers	Monthly charge for on-line newspapers, the West Australian & the Sunday Times	28.00
	17/04/2024	H Jolly	Commonwealth Bank of Australia	Conduit fixing & fitting, switch gear & labour for Electrician - Dalwallinu Hockey Pavillion	482.05
<b>Total</b>					<b>2,965.27</b>

CHARGE CARDS PAYMENTS FOR THE MONTH OF APRIL 2024

Chq/EFT	Card Name	Card Name	Date	User	Description	Amount
EFT15780	Wex Australia Pty Ltd	Fuel Card	26/03/2024	M Pipe	Fuel for DL186 (Admin)	90.57
		Fuel Card	02/03/2024	J Knight	Fuel for DL2 (CEO)	167.96
		Fuel Card	15/03/2024	J Knight	Fuel for DL2 (CEO)	140.02
		Fuel Card	01/03/2024	O Onikola	Fuel for DL89 (Doctor)	58.54
		Fuel Card	04/03/2024	O Onikola	Fuel for DL89 (Doctor)	109.23
		Fuel Card	08/03/2024	O Onikola	Fuel for DL89 (Doctor)	61.94
		Fuel Card	10/03/2024	O Onikola	Fuel for DL89 (Doctor)	70.15
		Fuel Card	15/03/2024	O Onikola	Fuel for DL89 (Doctor)	93.98
		Fuel Card	17/03/2024	O Onikola	Fuel for DL89 (Doctor)	73.83
		Fuel Card	19/03/2024	O Onikola	Fuel for DL89 (Doctor)	100.78
		Fuel Card	24/03/2024	O Onikola	Fuel for DL89 (Doctor)	116.83
		Fuel Card	24/03/2024	O Onikola	Fuel for DL89 (Doctor)	49.85
		Fuel Card	27/03/2024	O Onikola	Fuel for DL89 (Doctor)	77.44
		Fuel Card	01/03/2024	H Jolly	Fuel for DL131 (MCS)	94.98
		Fuel Card	07/03/2024	H Jolly	Fuel for DL131 (MCS)	118.83
		Fuel Card	16/03/2024	H Jolly	Fuel for DL131 (MCS)	80.79
		Fuel Card	21/03/2024	H Jolly	Fuel for DL131 (MCS)	104.70
		Fuel Card	26/03/2024	H Jolly	Fuel for DL131 (MCS)	97.43
		Fuel Card	05/03/2024	R Broad	Fuel for DL281 (WS)	150.28
		Fuel Card	03/03/2024	D Burke	Fuel for DL492(MPDS)	64.34
		Fuel Card	06/03/2024	D Burke	Fuel for DL492(MPDS)	90.39
		Fuel Card	20/03/2024	D Burke	Fuel for DL492(MPDS)	108.89
		Fuel Card	05/03/2024	D Thorpe	Fuel for DL102(Cleaners)	37.41
		Fuel Card	11/03/2024	D Thorpe	Fuel for DL102(Cleaners)	35.34
		Fuel Card	18/03/2024	D Thorpe	Fuel for DL102(Cleaners)	34.22
		Fuel Card	20/03/2024	D Hughes	Fuel for sundry plant	310.40
EFT15813	Bunnings Trade	Bunnings Store Card	07/03/2024	P Knight	Storage containers and Cleaning Materials	116.48
<b>Total</b>						<b>2,655.60</b>

## Shire of Dalwallinu Municipal Account

### Payroll April 2024

11/04/2024	Payroll fortnight ending 11/04/2024	\$ 56,376.79
25/04/2024	Payroll fortnight ending 23/04/2024	\$ 61,345.78
	TOTAL	<u>\$ 117,722.57</u>

### Bank Fees April 2024

02/04/2024	Bpay Transaction Fee (Muni)	\$ 21.60
02/04/2024	CBA Merchant Fee (Muni)	\$ 807.54
12/04/2024	BWA OBB Maintenance Fee - Credit	-\$ 5.18
16/04/2024	Bpay Transaction Fee (Muni)	\$ 44.55
16/04/2024	CBA - Returned Payment Fee	\$ 2.50
19/04/2024	CBA Transfer Fees	\$ 9.63
	TOTAL	<u>\$ 880.64</u>

### Direct Debit Payments April 2024

	Superannuation Payments (Pay endings 09/04/2024 & 23/04/2024)	\$ 23,135.85
10/04 & 26/04/2024	Credit Card Payments Bankwest & CBA	\$ 2,965.27
02/04/2024	Gym Equipment Lease Payments by direct debit	\$ 2,585.25
09/04/2024	Loan Payment 157 - DDC	\$ 35,749.43
01-30/04/2024	Payments to Department of Transport Licensing	\$ 190,718.10
	TOTAL	<u>\$ 255,153.90</u>

### 9.3.2 Monthly Financial Statements for April 2024\*

<b>Report Date</b>	28 May 2024
<b>Applicant</b>	Shire of Dalwallinu
<b>File Ref</b>	FM/9 Financial Reporting
<b>Previous Meeting Reference</b>	Nil
<b>Prepared by</b>	Hanna Jolly, Manager Corporate Services
<b>Supervised by</b>	Jean Knight, Chief Executive Officer
<b>Disclosure of interest</b>	Nil
<b>Voting Requirements</b>	Simple Majority
<b>Attachments</b>	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 April 2024.

#### **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

#### **Strategic Implications**

Nil

#### **Site Inspection**

Site inspection undertaken: Not applicable

#### **Triple Bottom Line Assessment**

##### 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 April 2024.

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 April 2024.

**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 April 2024

*LOCAL GOVERNMENT ACT 1995*

*LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996*

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**SHIRE OF DALWALLINU**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 30 APRIL 2024**

	Supplementary Information	Amended Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.
<b>OPERATING ACTIVITIES</b>							
<b>Revenue from operating activities</b>							
General rates	10	3,672,304	3,670,950	<b>3,662,140</b>	(8,810)	(0.24%)	
Grants, subsidies and contributions	14	933,645	819,652	<b>876,257</b>	56,605	6.91%	▲
Fees and charges		1,271,106	1,164,226	<b>1,222,057</b>	57,831	4.97%	▲
Interest revenue		345,578	218,906	<b>307,241</b>	88,335	40.35%	▲
Other revenue		4,225	4,205	<b>9,123</b>	4,918	116.96%	▲
Profit on asset disposals	6	333,136	203,136	<b>142,327</b>	(60,809)	(29.94%)	▼
		<b>6,559,994</b>	<b>6,081,075</b>	<b>6,219,145</b>	138,070	2.27%	
<b>Expenditure from operating activities</b>							
Employee costs		(2,528,661)	(2,092,979)	<b>(1,880,063)</b>	212,916	10.17%	▼
Materials and contracts		(2,989,308)	(2,534,118)	<b>(2,446,957)</b>	87,161	3.44%	▼
Utility charges		(494,062)	(411,510)	<b>(346,373)</b>	65,137	15.83%	▼
Depreciation		(6,088,240)	(5,074,576)	<b>(4,525,759)</b>	548,817	10.82%	▼
Finance costs		(110,565)	(110,367)	<b>(77,755)</b>	32,612	29.55%	▼
Insurance		(221,490)	(221,307)	<b>(200,057)</b>	21,250	9.60%	▼
Other expenditure		(141,172)	(117,719)	<b>(86,701)</b>	31,018	26.35%	▼
		<b>(12,573,498)</b>	<b>(10,562,576)</b>	<b>(9,563,665)</b>	998,911	9.46%	
Non-cash amounts excluded from operating activities	Note 2(b)	5,747,658	4,871,440	<b>4,383,432</b>	(488,008)	(10.02%)	▼
<b>Amount attributable to operating activities</b>		<b>(265,846)</b>	<b>389,939</b>	<b>1,038,912</b>	648,973	166.43%	
<b>INVESTING ACTIVITIES</b>							
<b>Inflows from investing activities</b>							
Proceeds from capital grants, subsidies and contributions	15	8,588,713	8,429,289	<b>4,706,824</b>	(3,722,465)	(44.16%)	▼
Proceeds from disposal of assets	6	891,500	273,500	<b>320,000</b>	46,500	17.00%	▲
		<b>9,480,213</b>	<b>8,702,789</b>	<b>5,026,824</b>	(3,675,965)	(42.24%)	
<b>Outflows from investing activities</b>							
Payments for property, plant and equipment	5	(3,219,344)	(2,777,974)	<b>(2,334,502)</b>	443,472	15.96%	▼
Payments for construction of infrastructure	5	(9,596,767)	(8,074,934)	<b>(6,386,770)</b>	1,688,164	20.91%	▼
		<b>(12,816,111)</b>	<b>(10,852,908)</b>	<b>(8,721,272)</b>	2,131,636	19.64%	
Non-cash amounts excluded from investing activities	Note 2(c)	0	0	<b>(6,917)</b>	(6,917)	0.00%	
<b>Amount attributable to investing activities</b>		<b>(3,335,898)</b>	<b>(2,150,119)</b>	<b>(3,701,365)</b>	(1,551,246)	(72.15%)	
<b>FINANCING ACTIVITIES</b>							
<b>Inflows from financing activities</b>							
Transfer from reserves	4	512,071	500,048	<b>500,048</b>	0	0.00%	
		<b>512,071</b>	<b>500,048</b>	<b>500,048</b>	0	0.00%	
<b>Outflows from financing activities</b>							
Repayment of borrowings	11	(310,416)	(310,416)	<b>(310,416)</b>	0	0.00%	
Payments for principal portion of lease liabilities	12	(12,724)	(11,808)	<b>(11,808)</b>	0	0.00%	
Transfer to reserves	4	(2,158,472)	0	<b>(1,459,688)</b>	(1,459,688)	0.00%	▲
		<b>(2,481,612)</b>	<b>(322,224)</b>	<b>(1,781,911)</b>	(1,459,688)	(453.00%)	
<b>Amount attributable to financing activities</b>		<b>(1,969,541)</b>	<b>177,824</b>	<b>(1,281,863)</b>	(1,459,688)	(820.86%)	
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>							
<b>Surplus or deficit at the start of the financial year</b>		5,578,503	5,578,503	<b>5,578,501</b>	(2)	(0.00%)	
Amount attributable to operating activities		(265,846)	389,939	<b>1,038,912</b>	648,973	166.43%	▲
Amount attributable to investing activities		(3,335,898)	(2,150,119)	<b>(3,701,365)</b>	(1,551,246)	(72.15%)	▲
Amount attributable to financing activities		(1,969,541)	177,824	<b>(1,281,863)</b>	(1,459,688)	(820.86%)	▲
<b>Surplus or deficit after imposition of general rates</b>		<b>7,218</b>	<b>3,996,147</b>	<b>1,634,184</b>	(2,361,963)	(59.11%)	▼

**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 APRIL 2024**

	Supplementary Information	30 June 2024	30 April 2024
		\$	\$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	10,007,331	7,457,536
Trade and other receivables		534,000	944,610
Inventories	8	13,751	18,121
<b>TOTAL CURRENT ASSETS</b>		<b>10,555,082</b>	<b>8,420,267</b>
<b>NON-CURRENT ASSETS</b>			
Trade and other receivables		6,377	6,377
Investment in associate	16	142,607	142,607
Property, plant and equipment		38,431,582	39,617,706
Infrastructure		266,563,705	269,407,229
Right-of-use assets		17,667	40,274
<b>TOTAL NON-CURRENT ASSETS</b>		<b>305,161,938</b>	<b>309,214,193</b>
<b>TOTAL ASSETS</b>		<b>315,717,020</b>	<b>317,634,460</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	9	434,520	439,445
Other liabilities	13	0	837,173
Lease liabilities	12	3,482	567
Borrowings	11	310,416	0
Employee related provisions	13	391,047	391,047
<b>TOTAL CURRENT LIABILITIES</b>		<b>1,139,465</b>	<b>1,668,232</b>
<b>NON-CURRENT LIABILITIES</b>			
Lease liabilities	12	14,301	40,670
Borrowings	11	3,004,093	3,004,093
Employee related provisions		18,224	18,224
Other provisions		245,704	245,704
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>3,282,322</b>	<b>3,308,691</b>
<b>TOTAL LIABILITIES</b>		<b>4,421,787</b>	<b>4,976,923</b>
<b>NET ASSETS</b>		<b>311,295,233</b>	<b>312,657,537</b>
<b>EQUITY</b>			
Retained surplus		57,161,861	57,564,525
Reserve accounts	4	4,398,920	5,358,560
Revaluation surplus		249,734,452	249,734,452
<b>TOTAL EQUITY</b>		<b>311,295,233</b>	<b>312,657,537</b>

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

## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 30 APRIL 2024

### 1 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

#### BASIS OF PREPARATION

This prescribed financial report has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

##### **Local Government Act 1995 requirements**

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996*, prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

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

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

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

#### THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

#### Judgements and estimates

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

The estimates and associated assumptions are based on historical experience and various other factors believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, infrastructure and investment property
- estimation uncertainties made in relation to lease accounting
- estimated useful life of intangible assets

#### SIGNIFICANT ACCOUNTING POLICES

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

#### PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 13 May 2024

**SHIRE OF DALWALLINU**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 30 APRIL 2024**

**2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION**

<b>(a) Net current assets used in the Statement of Financial Activity</b>	<b>Supplementary Information</b>	<b>Amended Budget Opening 30 June 2023</b>	<b>Last Year Closing 30 June 2023</b>	<b>Year to Date 30 April 2024</b>
		<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Current assets</b>				
Cash and cash equivalents	3	10,010,626	10,007,331	7,457,536
Trade and other receivables		539,008	534,000	944,610
Inventories	8	13,751	13,751	18,121
		<u>10,563,385</u>	<u>10,555,082</u>	<u>8,420,267</u>
<b>Less: current liabilities</b>				
Trade and other payables	9	(427,740)	(434,520)	(439,445)
Other liabilities	13	(479)	0	(837,173)
Lease liabilities	12	(18,512)	(3,482)	(567)
Borrowings	11	(304,001)	(310,416)	0
Employee related provisions	13	(391,047)	(391,047)	(391,047)
		<u>(1,141,779)</u>	<u>(1,139,465)</u>	<u>(1,668,232)</u>
<b>Net current assets</b>		<b>9,421,606</b>	<b>9,415,617</b>	<b>6,752,035</b>
<b>Less: Total adjustments to net current assets</b>	Note 2(d)	(3,804,097)	(3,837,116)	(5,117,851)
<b>Closing funding surplus / (deficit)</b>		<b>5,617,509</b>	<b>5,578,501</b>	<b>1,634,184</b>

**(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*.

<b>Non-cash amounts excluded from operating activities</b>		<b>Amended Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>
		<b>\$</b>	<b>(a)</b>	<b>(b)</b>
		<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Adjustments to operating activities</b>				
Less: Profit on asset disposals	6	(333,136)	(203,136)	(142,327)
Add: Depreciation		6,088,240	5,074,576	4,525,759
Movement in current employee provisions associated with restricted cash		(7,446)		
<b>Total non-cash amounts excluded from operating activities</b>		<b>5,747,658</b>	<b>4,871,440</b>	<b>4,383,432</b>

**(c) Non-cash amounts excluded from investing activities**

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

**Adjustments to investing activities**

Movement in current other provision associated with restricted cash		0	0	(6,917)
<b>Total non-cash amounts excluded from investing activities</b>		<b>0</b>	<b>0</b>	<b>(6,917)</b>

**(d) 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.

<b>Adjustments to net current assets</b>		<b>Amended Budget Opening 30 June 2023</b>	<b>Last Year Closing 30 June 2023</b>	<b>Year to Date 30 April 2024</b>
		<b>\$</b>	<b>\$</b>	<b>\$</b>
Less: Reserve accounts	4	(4,398,920)	(4,398,920)	(5,358,560)
Add: Current liabilities not expected to be cleared at the end of the year:				
- Current portion of borrowings	11	310,416	310,416	0
- Current portion of lease liabilities	12	41,388	3,482	567
- Current portion of other provisions held in reserve		243,019	247,906	240,142
<b>Total adjustments to net current assets</b>	Note 2(a)	<b>(3,804,097)</b>	<b>(3,837,116)</b>	<b>(5,117,851)</b>

**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 APRIL 2024**

**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 2023-24 year is \$10,000 or 10.00% whichever is the greater.

Description	Var. \$	Var. %	
	\$	%	
<b>Revenue from operating activities</b>			
<b>Grants, subsidies and contributions</b>	56,605	6.91%	▲
Timing variances		Timing	
<b>Fees and charges</b>	57,831	4.97%	▲
Timing variances		Timing	
<b>Interest revenue</b>	88,335	40.35%	▲
Timing variances		Timing	
<b>Other revenue</b>	4,918	116.96%	▲
Timing variances - correction done in May 2024		Timing	
<b>Profit on asset disposals</b>	(60,809)	(29.94%)	▼
Timing variances. Higher than budgeted profit for sale of DL103, DL275, DL131, DL350 and Generator (total \$24,000). Sale of 5 South St May 2024 (total -\$81,000)		Timing	
<b>Expenditure from operating activities</b>			
<b>Employee costs</b>	212,916	10.17%	▼
Staff expenses less than budgeted - vacant positions during the year		Permanent	
<b>Materials and contracts</b>	87,161	3.44%	▼
Timing variance - various items		Timing	
<b>Utility charges</b>	65,137	15.83%	▼
Street lights and standpipe expenditure less than anticipated		Permanent	
<b>Depreciation</b>	548,817	10.82%	▼
Timing variance		Timing	
<b>Finance costs</b>	32,612	29.55%	▼
Timing variances - end of year adjustment to be done		Timing	
<b>Insurance</b>	21,250	9.60%	▼
Plant & Equipment insurance less than budgeted		Permanent	
<b>Other expenditure</b>	31,018	26.35%	▼
Timing variance - various items			
<b>Non-cash amounts excluded from operating activities</b>	(488,008)	(10.02%)	▼
Timing variance and Depreciation for roads and other infrastructure budgeted using pre valuation figures		Permanent	
<b>Inflows from investing activities</b>			
<b>Proceeds from capital grants, subsidies and contributions</b>	(3,722,465)	(44.16%)	▼
Capital grants in contract liabilities or not received to date. WSFN projects delayed		Timing	
<b>Proceeds from disposal of assets</b>	46,500	17.00%	▲
Timing variance		Timing	
<b>Outflows from investing activities</b>			
<b>Payments for property, plant and equipment</b>	443,472	15.96%	▼
Timing variances - as per actual projects		Timing	
<b>Payments for construction of infrastructure</b>	1,688,164	20.91%	▼
Timing variances - as per actual projects. WSFN projects delayed.		Timing	
<b>Outflows from financing activities</b>			
<b>Transfer to reserves</b>	(1,459,688)	0.00%	▲
Timing variances		Timing	
<b>Surplus or deficit after imposition of general rates</b>	(2,361,963)	(59.11%)	▼
Due to variances described above			

**SHIRE OF DALWALLINU**  
**SUPPLEMENTARY INFORMATION**

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SHIRE OF DALWALLINU  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 30 APRIL 2024

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$5.58 M	\$5.58 M	\$5.58 M	(\$0.00 M)
Closing	\$0.01 M	\$4.00 M	\$1.63 M	(\$2.36 M)

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$	% of total
Unrestricted Cash	\$2.10 M	28.1%
Restricted Cash	\$5.36 M	71.9%

Refer to 3 - Cash and Financial Assets

Payables	
	% Outstanding
Trade Payables	99.8%
0 to 30 Days	99.8%
Over 30 Days	0.2%
Over 90 Days	0.0%

Refer to 9 - Payables

Receivables		
	\$	%
Rates Receivable	\$0.05 M	98.9%
Trade Receivable	\$0.90 M	% Outstanding
Over 30 Days		87.6%
Over 90 Days		29.5%

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.27 M)	\$0.39 M	\$1.04 M	\$0.65 M

Refer to Statement of Financial Activity

Rates Revenue		
	\$	% Variance
YTD Actual	\$3.66 M	
YTD Budget	\$3.67 M	(0.2%)

Refer to 10 - Rate Revenue

Grants and Contributions		
	\$	% Variance
YTD Actual	\$0.88 M	
YTD Budget	\$0.82 M	6.9%

Refer to 14 - Grants and Contributions

Fees and Charges		
	\$	% Variance
YTD Actual	\$1.22 M	
YTD Budget	\$1.16 M	5.0%

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)
(\$3.34 M)	(\$2.15 M)	(\$3.70 M)	(\$1.55 M)

Refer to Statement of Financial Activity

Proceeds on sale		
	\$	%
YTD Actual	\$0.32 M	
Amended Budget	\$0.89 M	(64.1%)

Refer to 6 - Disposal of Assets

Asset Acquisition		
	\$	% Spent
YTD Actual	\$6.39 M	
Amended Budget	\$9.60 M	(33.4%)

Refer to 5 - Capital Acquisitions

Capital Grants		
	\$	% Received
YTD Actual	\$4.71 M	
Amended Budget	\$8.59 M	(45.2%)

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$1.97 M)	\$0.18 M	(\$1.28 M)	(\$1.46 M)

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	(\$0.31 M)
Interest expense	(\$0.08 M)
Principal due	\$3.00 M

Refer to 11 - Borrowings

Reserves	
Reserves balance	\$5.36 M
Interest earned	\$0.16 M

Refer to 4 - Cash Reserves

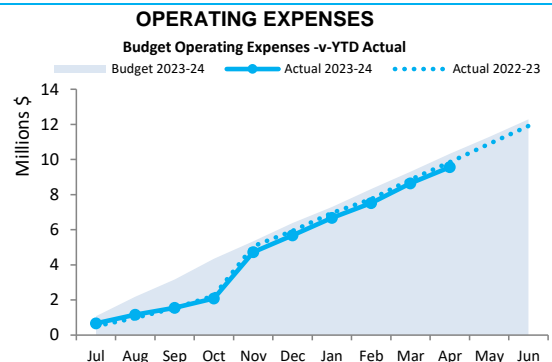
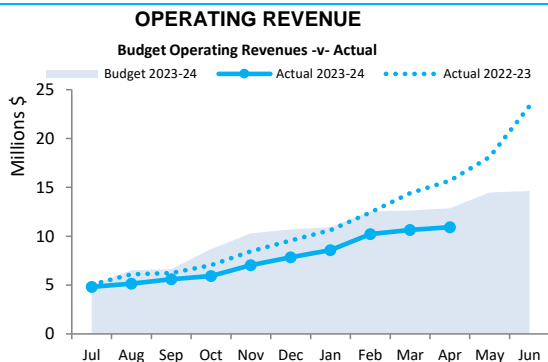
Lease Liability	
Principal repayments	(\$0.01 M)
Interest expense	(\$0.00 M)
Principal due	\$0.04 M

Refer to Note 12 - Lease Liabilities

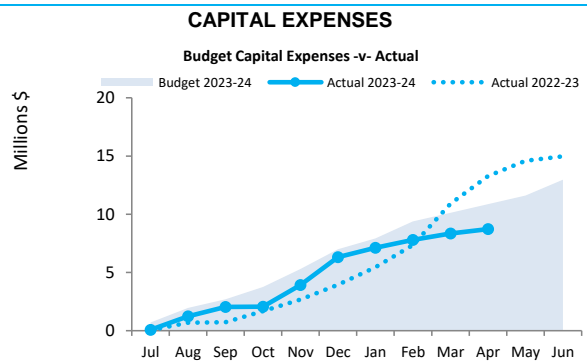
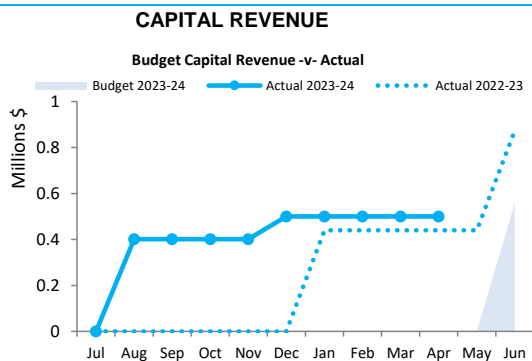
This information is to be read in conjunction with the accompanying Financial Statements and notes.

2 KEY INFORMATION - GRAPHICAL

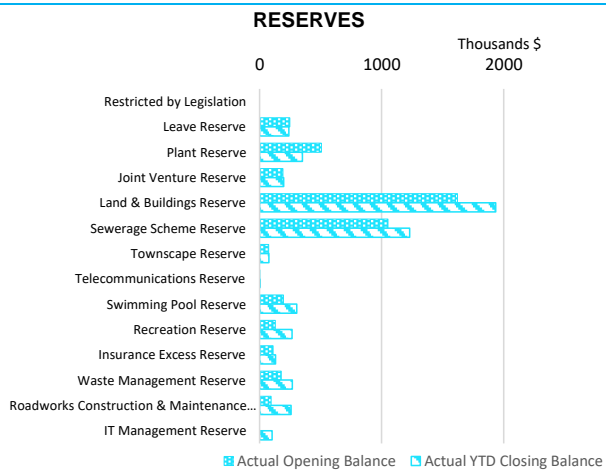
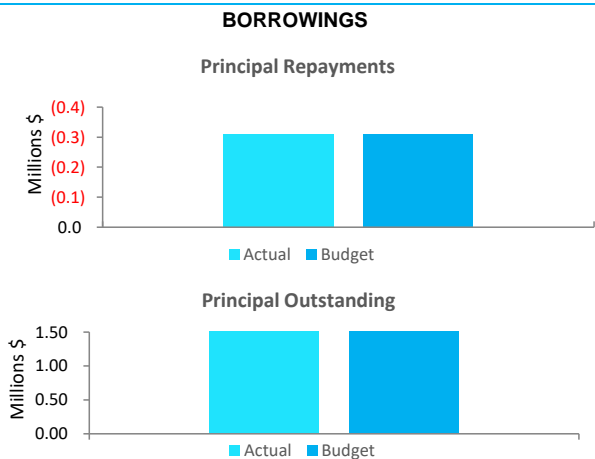
OPERATING ACTIVITIES



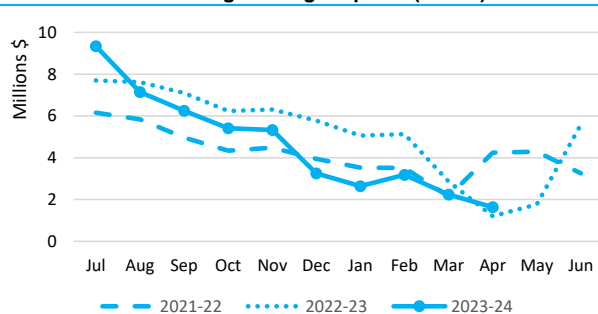
INVESTING ACTIVITIES



FINANCING ACTIVITIES



Closing funding surplus / (deficit)



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

3 CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted \$	Restricted \$	Total Cash \$	Trust \$	Institution	Interest Rate	Maturity Date
Business Online Saver	Cash and cash equivalents	365,799		365,799		Bank	1.35%	At call
Municipal Account	Cash and cash equivalents	217,696		217,696		Bank	0.00%	At call
Term Deposit - Reserves	Cash and cash equivalents	0	5,358,560	5,358,560		Bank	4.54%	4/06/2024
Term Deposit - Municipal Exce	Cash and cash equivalents	1,515,232		1,515,232		Bank	4.37%	6/05/2024
Floats Held	Cash and cash equivalents	250		250		Shire float	0.00%	At call
<b>Total</b>		<b>2,098,977</b>	<b>5,358,560</b>	<b>7,457,536</b>	<b>0</b>			
<b>Comprising</b>								
Cash and cash equivalents		2,098,977	5,358,560	7,457,536	0			
		<b>2,098,977</b>	<b>5,358,560</b>	<b>7,457,536</b>	<b>0</b>			

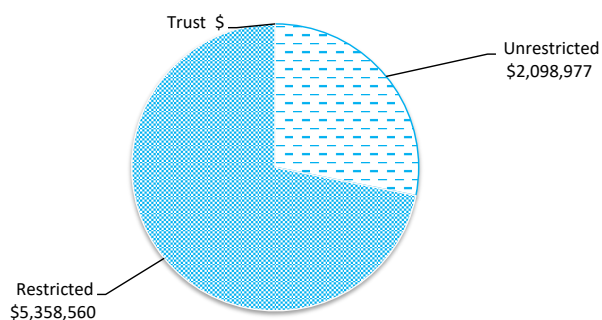
KEY INFORMATION

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 APRIL 2024**

**4 RESERVE ACCOUNTS**

Reserve name	Budget	Budget	Budget	Budget	Budget	Actual	Actual	Actual	Actual	Actual YTD
	Opening	Interest	Transfers	Transfers	Closing	Opening	Interest	Transfers	Transfers	Closing
	Balance	Earned	In (+)	Out (-)	Balance	Balance	Earned	In (+)	Out (-)	Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by Legislation</b>										
Leave Reserve	247,906	9,720	0	(24,885)	232,741	247,906	7,629	0	(14,862)	240,673
Plant Reserve	506,416	15,139	137,000	(305,000)	353,555	506,416	12,037	137,000	(305,000)	350,453
Joint Venture Reserve	191,570	7,909	4,512	(2,000)	201,991	191,570	6,191	0	0	197,761
Land & Buildings Reserve	1,621,642	76,920	1,063,500	(162,712)	2,599,350	1,621,642	60,114	415,000	(162,712)	1,934,044
Sewerage Scheme Reserve	1,052,044	48,518	156,443	(17,474)	1,239,531	1,052,044	37,840	156,443	(17,474)	1,228,853
Townscape Reserve	73,892	2,210	0	0	76,102	73,892	2,388	0	0	76,280
Telecommunications Reserve	507	15	0	0	522	507	16	0	0	523
Swimming Pool Reserve	195,884	11,556	100,000	0	307,440	195,884	8,907	100,000	0	304,791
Recreation Reserve	127,990	9,793	130,000	0	267,783	127,990	7,486	130,000	0	265,476
Insurance Excess Reserve	110,488	5,117	16,000	0	131,605	110,488	3,983	16,000	0	130,471
Waste Management Reserve	176,308	9,352	83,683	0	269,343	176,308	7,854	83,683	0	267,845
Roadworks Construction & Maint	94,273	10,181	157,436	0	261,890	94,273	7,103	157,436	0	258,812
IT Management Reserve	0	3,468	100,000	0	103,468	0	2,577	100,000	0	102,577
	<b>4,398,920</b>	<b>209,898</b>	<b>1,948,574</b>	<b>(512,071)</b>	<b>6,045,321</b>	<b>4,398,920</b>	<b>164,126</b>	<b>1,295,562</b>	<b>(500,048)</b>	<b>5,358,560</b>

## 5 CAPITAL ACQUISITIONS

Capital acquisitions	Amended		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Land - freehold land	75,500	75,500	0	(75,500)
Buildings - non-specialised	1,928,245	1,486,875	1,318,849	(168,026)
Furniture and equipment	35,023	35,023	26,653	(8,370)
Plant and equipment	1,180,576	1,180,576	989,000	(191,576)
<b>Acquisition of property, plant and equipment</b>	<b>3,219,344</b>	<b>2,777,974</b>	<b>2,334,502</b>	<b>(443,472)</b>
Infrastructure - roads	8,580,630	7,201,385	5,650,718	(1,550,667)
Infrastructure - Other	918,237	791,979	631,542	(160,437)
Infrastructure - Footpaths	97,900	81,570	104,511	22,941
<b>Acquisition of infrastructure</b>	<b>9,596,767</b>	<b>8,074,934</b>	<b>6,386,770</b>	<b>(2,575,108)</b>
<b>Total capital acquisitions</b>	<b>12,816,111</b>	<b>10,852,908</b>	<b>8,721,272</b>	<b>(3,018,580)</b>
<b>Capital Acquisitions Funded By:</b>				
Capital grants and contributions	8,588,713	8,429,289	4,706,824	(3,722,465)
Lease liabilities	35,600	35,600	35,600	0
Other (disposals & C/Fwd)	891,500	273,500	320,000	46,500
Reserve accounts				
Leave Reserve	0		14,862	14,862
Plant Reserve	305,000	0	305,000	305,000
Joint Venture Reserve	2,000	0	0	0
Land & Buildings Reserve	162,712	0	162,712	162,712
Sewerage Scheme Reserve	17,474		17,474	17,474
Contribution - operations	2,813,112	2,114,519	3,158,800	1,044,281
<b>Capital funding total</b>	<b>12,816,111</b>	<b>10,852,908</b>	<b>8,721,272</b>	<b>(2,131,636)</b>

### 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.

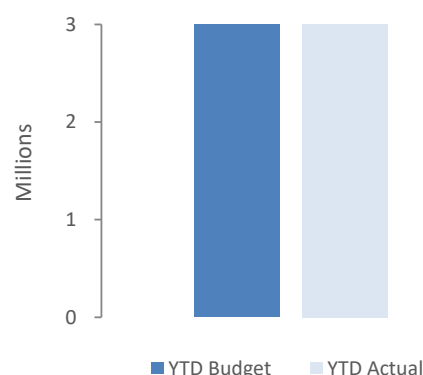
#### Initial recognition and measurement for assets held at cost

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.

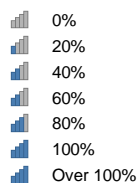
Payments for Capital Acquisitions



5 CAPITAL ACQUISITIONS - DETAILED

Capital expenditure total

Level of completion indicators



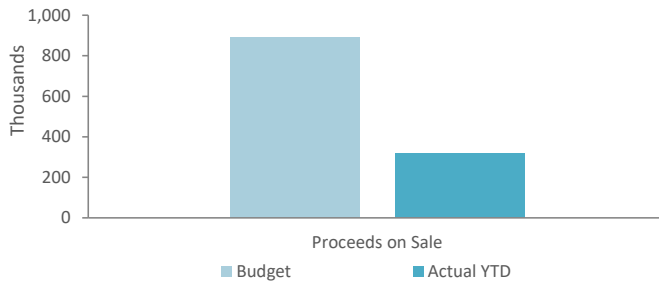
Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

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

		Amended			Variance
Account Description		Budget	YTD Budget	YTD Actual	(Under)/Over
		\$	\$	\$	\$
<b>LAND</b>					
E093855	OTH HOU - Capital Expenditure - Land	52,000	52,000	0	52,000
L42	Purchase of Lot 42 & 43 Arthur St, Wubin	23,500	23,500	0	23,500
<b>BUILDINGS</b>					
E053847	OTH LOPS -Capital Expenditure - Buildings Disaster Resilience DF	353,000	0	53,146	(53,146)
K60	Dalwallinu Early Learning Centre - Capital Upgrade	378,000	378,000	309,813	68,187
K104	11B Anderson Way, Dalwallinu - DDC Coordinator - Capital Upgrade	5,500	5,500	5,630	(130)
K29	13 Rayner St, Dalwallinu - General Hand - Capital Upgrade	65,000	65,000	55,095	9,905
K123	6B Cousins Rd, Dalwallinu - WM - Capital Upgrade	25,000	0	2,982	(2,982)
E092041	STF HOU - Construction of Employee Housing	190,066	126,696	70,476	56,220
K106	1 Salmon Gum Place, Dalwallinu (Dr) Capital Upgrade	6,000	6,000	0	6,000
K14	Pioneer House Building Upgrade	14,500	14,500	6,774	7,726
K98	6 McLevie Way, Dalwallinu JV - Capital Upgrade	24,500	24,500	24,500	0
U65	Dalwallinu Cemetery Toilet - Capital	80,000	80,000	79,321	679
U70	Kalannie Community Building Upgrade	7,150	7,150	8,650	(1,500)
K8	Dalwallinu Town Hall - Capital Upgrade	140,000	140,000	130,357	9,643
C149	Dalwallinu Recreation Centre Gardeners Shed - Capital Upgrade	181,789	181,789	127,316	54,473
C148	Dalwallinu Hockey Pavilion - Capital Upgrade	413,125	413,125	414,112	(987)
K112	Wubin Sports Pavilion - Capital Upgrade	9,291	9,291	9,291	0
K85	Kalannie Sports Pavillion - Capital Upgrade	21,324	21,324	21,387	(63)
K88	Administration Office - Capital Upgrade	14,000	14,000	0	14,000
<b>ROADS</b>					
E121700	ROAD CON - Regional Road Group	817,600	706,110	863,547	(157,437)
E121720	ROAD CON - Roads To Recovery	615,514	512,890	615,250	(102,360)
E121735	ROAD CON - WSNF	5,736,518	4,780,400	2,807,292	1,973,108
E121730	ROAD CON - Shire Road Program	1,221,818	1,044,335	1,175,448	(131,113)
E121795	ROAD CON - DRFAWA Works	189,180	157,650	189,180	(31,530)
<b>OTHER INFRASTRUCTURE</b>					
K61	Landscaping - MPECLC	90,000	0	82,516	(82,516)
Z78	Kalannie Memorial Wall - Capital Upgrade	11,500	11,500	10,750	750
E103844	SEW - Capital Expenditure - Other Infrastructure	217,474	181,216	65,242	115,974
O95	Aquatic Centre Shade Sails - Toddler Pool - Capital Upgrade	92,000	92,000	89,770	2,230
O25	Dalwallinu & Kalannie Recreation Centre Cricket Pitch Upgrade	20,655	20,655	13,877	6,778
O22	Shade Structure - Dalwallinu Sports Club	38,682	38,682	34,660	4,022
O27	Roberts Road 2 x Tanks - Capital Upgrade	107,751	107,751	105,994	1,757
O28	Kalannie Oval 2 x Tanks - Capital Upgrade	99,435	99,435	101,961	(2,526)
O29	Kalannie Sports Pavilion Sealing - Capital Upgrade	63,802	63,802	67,810	(4,008)
O30	Dalwallinu Playground (Arts Centre) - Capital Upgrade	85,288	85,288	24,046	61,242
O18	Wubin Playground	62,150	62,150	9,427	52,723
O24	New Gazebo to Tourism Carpark	17,700	17,700	16,488	1,212
O31	RV Dump Point Wubin - Capital Upgrade	11,800	11,800	9,000	2,800
<b>FOOTPATH CONSTRUCTION</b>					
F0196A	Hyde St Between McNeil & Johnston - Capital Upgrade	27,500	22,910	34,757	(11,847)
F0181	Dungey Way between Bell & Shannon - Capital Upgrade	39,600	33,000	37,359	(4,359)
F0189	Leahy St Between South & Annetts - Capital Upgrade	30,800	25,660	32,395	(6,735)
<b>PLANT &amp; EQUIPMENT</b>					
E053848	OTH LOPS -Capital Expenditure - Plant & Equip Disaster Resilience	147,000	147,000	140,251	6,749
CP004	Transfer Pump Portable 6inch - Capital Upgrade	35,628	35,628	35,628	0
DL122	Purchase Grader DL 122	455,000	455,000	455,000	0
DL10324	Semi Water Taker (DL10324) - Capital Upgrade	150,000	150,000	132,885	17,115
DL350	Utility (DL350) - Capital Upgrade	30,000	30,000	36,340	(6,340)
DL281	Purchase Utility WS	44,000	44,000	0	44,000
DL275	Utility (DL275) - Capital Upgrade	30,000	30,000	37,110	(7,110)
CP005	Second Hand Street Sweeper - Capital Upgrade	100,000	100,000	0	100,000
CP006	Auger Attachment for Track Loader - Capital Upgrade	10,000	10,000	4,897	5,103
DL9138	2017 Hitachi 5 Wheel Loader (Major Repairs)	85,000	85,000	57,937	27,063
CP001	Purchase Sundry Plant	5,000	5,000	0	5,000
CP003	EV Charging Station - Capital Upgrade	42,005	42,005	42,005	(0)
E145802	ADMIN - MCS Vehicle - DL 131	46,943	46,943	46,946	(3)
<b>FURNITURE &amp; FIXTURES</b>					
C124	Altus Payroll & Procurement Software Implementation	20,000	20,000	20,000	0
C125	HPE Backup Server Proline	8,370	8,370	0	8,370
C127	Wall Mounted Television Dally Rec Centre - capital upgrade	6,653	6,653	6,653	(0)
		<b>12,816,111</b>	<b>10,852,908</b>	<b>8,721,272</b>	<b>2,131,636</b>

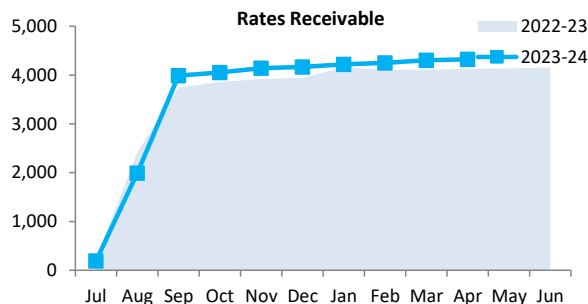
6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book		Profit	(Loss)	Net Book		Profit	(Loss)
		Value	Proceeds			Value	Proceeds		
\$	\$	\$	\$	\$	\$	\$	\$		
<b>Land</b>									
	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
	Sale of 5 South St	229,000	310,000	81,000	0		0		0
<b>Plant and equipment</b>									
	Sale of DL122	90,000	140,000	50,000	0	90,000	140,000	50,000	0
	Sale of DL10324	0	40,000	40,000	0	10,000	50,000	40,000	0
	Sale of DL103	28,000	37,000	9,000	0	28,000	45,000	17,000	0
	Sale of DL350	9,182	11,500	2,318	0	9,182	20,682	11,500	0
	Sale of DL281	25,000	38,000	13,000	0	0	0	0	0
	Sale of DL275	9,182	12,000	2,818	0	12,491	20,682	8,191	0
	Sale of DL131	28,000	33,000	5,000	0	28,000	34,545	6,545	0
	Sale of generator	0	0	0	0	0	9,091	9,091	0
		<b>558,364</b>	<b>891,500</b>	<b>333,136</b>	<b>0</b>	<b>177,673</b>	<b>320,000</b>	<b>142,327</b>	<b>0</b>



7 RECEIVABLES

Rates receivable	30 June 2023	30 Apr 2024
	\$	\$
Opening arrears previous years	59,824	30,307
Levied this year	4,135,012	4,338,497
Less - collections to date	(4,164,529)	(4,321,031)
Gross rates collectable	<b>30,307</b>	<b>47,773</b>
<b>Net rates collectable</b>	<b>30,307</b>	<b>47,773</b>
% Collected	99.3%	98.9%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(683)	108,881	344	508,099	258,487	875,128
Percentage	(0.1%)	12.4%	0.0%	58.1%	29.5%	
<b>Balance per trial balance</b>						
Trade receivables	(683)	108,881	344	508,099	258,487	875,128
GST receivable						21,709
<b>Total receivables general outstanding</b>						<b>896,837</b>

Amounts shown above include GST (where applicable)

KEY INFORMATION

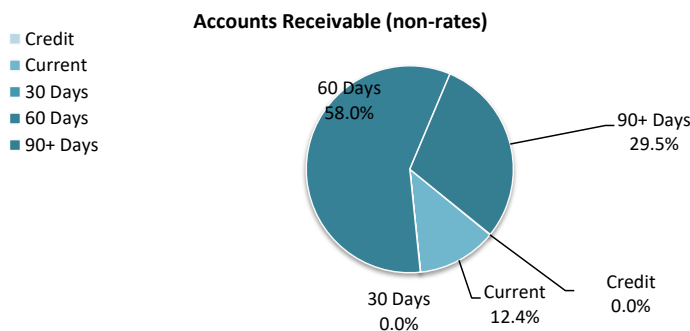
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods and services performed in the ordinary course of business.

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

Classification and subsequent measurement

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

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





8 OTHER CURRENT ASSETS

	Opening Balance 1 July 2023	Asset Increase	Asset Reduction	Closing Balance 30 April 2024
	\$	\$	\$	\$
<b>Other current assets</b>				
<b>Inventory</b>				
Inventories Fuel & Materials	13,751	4,370	0	18,121
<b>Total other current assets</b>	<b>13,751</b>	<b>4,370</b>	<b>0</b>	<b>18,121</b>
<b>Amounts shown above include GST (where applicable)</b>				

KEY INFORMATION

**Inventory**

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

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

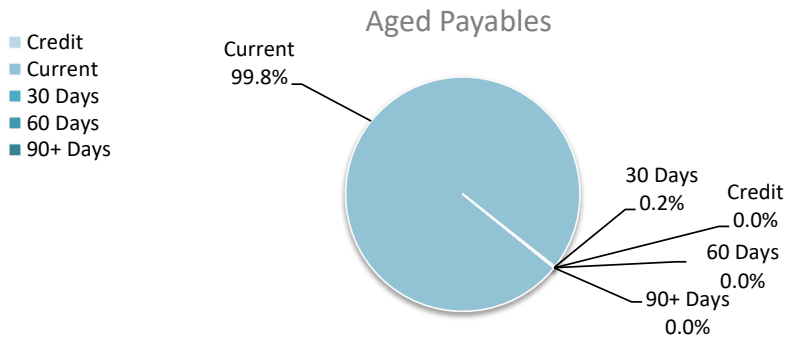
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	321,760	634	0	105	322,498
Percentage	0.0%	99.8%	0.2%	0.0%	0.0%	
<b>Balance per trial balance</b>						
Sundry creditors	0	327,456	634	0	105	328,195
Accrued salaries and wages						(1,481)
Accrued interest on loans						87,991
Bonds & Deposits Held						24,740
<b>Total payables general outstanding</b>						<b>439,445</b>

Amounts shown above include GST (where applicable)

KEY INFORMATION

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



10 RATE REVENUE

General rate revenue

RATE TYPE	Rate in	Number of	Rateable	Rate	Budget	Total	Rate	YTD Actual	Total
	\$ (cents)	Properties	Value	Revenue	Reassessed	Revenue	Revenue	Reassessed	Revenue
				\$	\$	\$	\$	\$	\$
<b>Gross rental value</b>									
Gross Rental Value	0.098822	326	4,595,852	454,171	4,000	458,171	454,171	1,727	455,898
<b>Unimproved value</b>									
Unimproved Value	0.012310	364	254,734,000	3,135,776	4,097	3,139,873	3,132,544	(562)	3,131,982
<b>Sub-Total</b>		<b>690</b>	<b>259,329,852</b>	<b>3,589,947</b>	<b>8,097</b>	<b>3,598,044</b>	<b>3,586,715</b>	<b>1,165</b>	<b>3,587,880</b>
<b>Minimum payment</b>									
<b>Gross rental value</b>									
GRV - Dalwallinu	624	105	489,959	65,520	0	65,520	65,520	0	65,520
GRV - Kalannie	624	32	134,773	19,968	0	19,968	19,968	0	19,968
GRV - Other Towns	624	82	261,964	51,168	0	51,168	51,168	0	51,168
<b>Unimproved value</b>									
UV - Rural	728	30	580,478	25,480		25,480	25,480	0	25,480
UV - Mining	728	49	455,057	35,672	0	35,672	35,672	0	35,672
<b>Sub-total</b>		<b>298</b>	<b>1,922,231</b>	<b>197,808</b>	<b>0</b>	<b>197,808</b>	<b>197,808</b>	<b>0</b>	<b>197,808</b>
Discount						(174,968)			(174,968)
<b>Amount from general rates</b>						<b>3,620,884</b>			<b>3,610,720</b>
Ex-gratia rates						51,420			51,420
<b>Total general rates</b>						<b>3,672,304</b>			<b>3,662,140</b>

## 11 BORROWINGS

### Repayments - borrowings

Information on borrowings	Loan No.	New Loans			Principal Repayments		Principal Outstanding		Interest Repayments	
		1 July 2023	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Particulars		\$	\$	\$	\$	\$	\$	\$	\$	\$
Dalwallinu Sewerage Scheme	64	49,389	0	0	(23,507)	(23,507)	25,882	25,882	(2,069)	(4,300)
Dalwallinu Discovery Centre	157	398,700	0	0	(62,726)	(62,726)	335,974	335,974	(8,106)	(10,573)
Dalwallinu Recreation Centre	159	2,463,356	0	0	(63,698)	(63,698)	2,399,658	2,399,658	(62,782)	(91,426)
Bell St Subdivision	160	403,063	0	0	(160,485)	(160,485)	242,578	242,578	(2,776)	(2,227)
<b>Total</b>		<b>3,314,508</b>	<b>0</b>	<b>0</b>	<b>(310,416)</b>	<b>(310,416)</b>	<b>3,004,092</b>	<b>3,004,092</b>	<b>(75,733)</b>	<b>(108,526)</b>
Current borrowings		310,416					0			
Non-current borrowings		3,004,092					3,004,093			
		<b>3,314,508</b>					<b>3,004,093</b>			

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 2023	New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	
Gymnasium Equipment	E6N0162493	418	35,600	35,600	(8,621)	(8,900)	27,397	27,118	(1,361)	(1,260)
Administration Photocopiers	Ricoh	18,094	0	0	(3,187)	(3,824)	14,907	14,270	(661)	(779)
<b>Total</b>		<b>18,512</b>	<b>35,600</b>	<b>35,600</b>	<b>(11,808)</b>	<b>(12,724)</b>	<b>42,304</b>	<b>41,388</b>	<b>(2,022)</b>	<b>(2,039)</b>
Current lease liabilities		3,482					567			
Non-current lease liabilities		14,301					40,670			
		<b>17,783</b>					<b>41,237</b>			

All lease repayments were financed by general purpose revenue.

KEY INFORMATION

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

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

### 13 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2023	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 30 April 2024
		\$	\$	\$	\$	\$
<b>Other current liabilities</b>						
<b>Other liabilities</b>						
Contract liabilities		0	0	6,039,496	(5,202,323)	837,173
<b>Total other liabilities</b>		0	0	6,039,496	(5,202,323)	837,173
<b>Employee Related Provisions</b>						
Provision for annual leave		187,998	0	0	0	187,998
Provision for long service leave		203,049	0	0	0	203,049
<b>Total Provisions</b>		391,047	0	0	0	391,047
<b>Total other current liabilities</b>		<b>391,047</b>	<b>0</b>	<b>6,039,496</b>	<b>(5,202,323)</b>	<b>1,228,220</b>

Amounts shown above include GST (where applicable)

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

#### KEY INFORMATION

##### Provisions

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

##### Employee Related Provisions

###### Short-term employee benefits

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

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

###### Other long-term employee benefits

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

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

##### Contract liabilities

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

##### Capital grant/contribution liabilities

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

14 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Amended Budget	YTD	YTD
	1 July 2023		(As revenue)	30 Apr 2024	30 Apr 2024	Revenue	Budget	Revenue
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Grants and subsidies</b>								
General Purpose Grant - WA Government	0	0	0	0	0	97,484	73,113	73,113
Untied Roads Grant - WA Government	0	0	0	0	0	71,357	53,517	53,518
DFES Operating Grant	0	0	0	0	0	44,900	33,675	44,900
State Library WA	0	0	0	0	0	4,990	3,741	4,990
COTA Seniors Week Grant	0	0	0	0	0	909	909	909
Direct Grant - Main Roads	0	0	0	0	0	353,438	353,438	353,438
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>573,078</b>	<b>518,393</b>	<b>530,868</b>
<b>Contributions</b>								
Collection of Legal Costs	0	0	0	0	0	10,000	8,333	16,404
Miscellaneous Reimbursements - GOV	0	0	0	0	0	2,300	1,730	2,264
Miscellaneous Reimbursements - PREV HEALTH	0	0	0	0	0	1,269	1,050	1,414
Miscellaneous Reimbursements - HEALTH	0	0	0	0	0	9,200	7,663	7,799
Miscellaneous Reimbursements - PRE SCHOOL	0	0	0	0	0	13,162	10,963	10,474
Miscellaneous Reimbursements - OTH WELFARE	0	0	0	0	0	200	150	175
Miscellaneous Reimbursements - STAFF HOUSING	0	0	0	0	0	7,074	5,894	2,534
Miscellaneous Reimbursements - OTH HOUSING	0	0	0	0	0	17,915	14,926	13,905
Miscellaneous Reimbursements - SEWERAGE	0	0	0	0	0	6,040	6,040	3,040
Miscellaneous Reimbursements - OTH COM	0	0	0	0	0	2,378	1,980	2,443
Containers Deposit Scheme Income	0	0	0	0	0	50	40	44
Collection Metal Rubbish	0	0	0	0	0	500	500	0
Miscellaneous Reimbursements - REC & CUL	0	0	0	0	0	159,937	133,265	163,594
Miscellaneous Reimbursements - ROAD MAIN	0	0	0	0	0	500	410	239
Street Light Contribution - Main Roads	0	0	0	0	0	5,000	4,163	5,508
Miscellaneous Reimbursements - ECON SERV	0	0	0	0	0	60,842	50,688	49,542
Miscellaneous Reimbursements - OTH PRO & SERV	0	0	0	0	0	19,200	15,969	25,894
Fuel Rebates - ATO	0	0	0	0	0	45,000	37,495	40,117
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>360,567</b>	<b>301,259</b>	<b>345,389</b>
<b>TOTALS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>933,645</b>	<b>819,652</b>	<b>876,257</b>

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 Budget	YTD Budget	YTD Revenue
	1 July 2023		(As revenue)	30 Apr 2024	30 Apr 2024	Revenue	Budget	Actual
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Capital grants and subsidies</b>								
DFES LG Resilience Fund Grant	0	0	0	0	0	500,000	500,000	193,397
LRCI Phase 4 - Fecing OTH HOU	0	0	0	0	0	8,000	8,000	4,724
LRCI Phase 4 - Cemetery Toilet OTH COM	0	0	0	0	0	80,000	80,000	2,532
LRCI Phase 4 - Town Hall PUB HALL	0	0	0	0	0	140,000	140,000	130,357
LRCI Phase 4 - Shade Sails SWIM	0	0	0	0	0	92,000	92,000	0
CWSP Grant - Water Tank Projects	0	0	0	0	0	137,138	475,849	232,959
LRCI Phase 4 - OTH REC & SPORT	0	0	0	0	0	229,843	0	0
CRFF Grant - Hockey Pavillion	0	0	0	0	0	108,868	0	0
LRCI Phase 4 - Roads	0	0	0	0	0	621,000	669,950	274,485
DoT Footpahts	0	0	0	0	0	48,950	0	0
Main Roads Regional Road Group (RRG)	0	0	0	0	0	539,511	539,508	524,914
Dept Infr Roads to Recovery (RTR)	0	0	0	0	0	637,667	478,248	637,667
Main Roads Wheatbelt Secondary Freight (WSFN)	0	0	0	0	0	5,418,336	5,418,334	2,685,327
LRCI Phase 4 - Tourism	0	0	0	0	0	27,400	27,400	20,461
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,588,713</b>	<b>8,429,289</b>	<b>4,706,824</b>



**SHIRE OF DALWALLINU  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 30 APRIL 2024**

**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	142,607
0	0	142,607

**SIGNIFICANT ACCOUNTING POLICIES**

**Investments in associates**

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

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

**SHIRE OF DALWALLINU  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 30 APRIL 2024**

**17 BUDGET AMENDMENTS**

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

Description	Council Resolution	Classification	Non Cash Adjustment \$	Increase in Available Cash \$	Decrease in Available Cash \$	Amended Budget Running Balance \$
<b>Budget adoption</b>						7,218
Budget Review	10204	Operating revenue		0	0	7,218
				<b>0</b>	<b>0</b>	<b>0</b>

# Shire of Dalwallinu Bank Reconciliation as at 30 April 2024

<b>Balance as per General Ledger as at 1 April 2024</b>				
A910000 - Municipal Fund	382,186.29			
A910001 - Telenet Saver	974,000.00	1,356,186.29		1,356,186.29
<b>Add Cash Receipts</b>				
Daily Receipts		474,732.53		
BPAY Receipts		38,891.50		
Interest Received		3,363.25		
Transfer from Muni Excess Funds Term Deposit		500,000.00		
				1,016,987.28
				2,373,173.57
<b>Less Cash Payments</b>				
EFT Payments - Payroll		117,722.57		
EFT Payments (EFT15737 - EFT15837)		1,415,921.48		
Direct Debit - Gym Lease (DD17697.1)		2,585.25		
Direct Debit - Credit Cards (DD17709.1 & DD17740.1)		2,965.27		
Direct Debit - Superannuation Payments		23,135.85		
Bank Fees		880.64		
Loan Payments Loan 157 - DDC		35,749.43		
Direct Debit - Payment to DoT		190,718.10		
				1,789,678.59
<b>Balance as per General Ledger as at 30 April 2024</b>				
A910000 - Municipal Fund	217,695.87			
A910001 - Telenet Saver	365,799.11			
		583,494.98	0.00	583,494.98
<b>Add</b>				
Returned Super Payment 17/11/24 & 23/01/24				64.50
<b>Less</b>				
Banking 30/04/24, received on 01/05/24				15,045.15
				568,514.33
<b>Balance as per Bank Statements as at 30 April 2024</b>				
BWA Muni Cheque Account - xxxx914		4,765.16		
CBA Muni Cheque Account - xxxx379		197,950.06		
CBA Business Online Saver - xxxx395		365,799.11	0.00	568,514.33

Prepared by


 2/5/2024

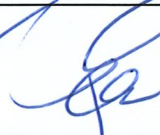
Reviewed by

 7/5/2024

# Shire of Dalwallinu Trust Bank Reconciliation as at 31 March 2024

<b>Balance as per General Ledger as at 1 March 2024</b> 2T9900000 - Trust Fund	0.00	0.00	0.00	0.00 ✓
<b>Add Cash Receipts</b>				0.00
<b>Less Cash Payments</b>				0.00
		0.00		0.00
<b>Balance as per General Ledger as at 31 March 2024</b> 2T9900000 - Trust Fund	0.00	0.00	0.00	0.00 ✓
<b>Add</b>				
<b>Less</b>				
<b>Balance as per Bank Statements as at 31 March 2024</b> 2T9900000 - Trust Fund				0.00
		0.00	0.00	0.00 ✓

Prepared by  3/4/2024

Reviewed by  9/4/24

**9.4 CHIEF EXECUTIVE OFFICER**

There were nil reports this month for Chief Executive Officer.



10 APPLICATIONS FOR LEAVE OF ABSENCE

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)

**PROCEDURAL MOTION**

Moved Cr  
Seconded Cr

That Council moves into a confidential session at 0.00pm as per *Local Government Act 1995*, Section 5.23(2)(b)(c)(e)

- (b) the personal affairs of any person; and
- (c) a contract entered into, or which may be entered into, by the local government and which relates to a matter to be discussed at the meeting; and
- (e) a matter that if disclosed, would reveal —
  - (i) a trade secret; or
  - (ii) information that has a commercial value to a person; or
  - (iii) information about the business, professional, commercial or financial affairs of a person, where the trade secret or information is held by, or is about, a person other than the local government;

to discuss:

- 14.1** Award of Tender RFT2324-04 (E-Quote VP410495) 6 x 4 Prime Mover
- 14.2** Disposal of 2015 Mack Prime Mover
- 14.3** Lease of Level 1 – Dalwallinu Discovery Centre to Dalwallinu Haulage\*
- 14.4** Renewal of Lease – Units 2 & 3, 18 Huggett Drive, Dalwallinu\*

0/0



#### 14.1 Award of Tender RFT2324-04 (E-Quote VP410495) 6 x 4 Prime Mover

<b>Report Date</b>	28 May 2024
<b>Applicant</b>	Shire of Dalwallinu
<b>File Ref</b>	FM/28 – Financial Management - Tendering
<b>Previous Meeting Reference</b>	Nil
<b>Prepared by</b>	Marc Bennett, Manager Works and Services
<b>Supervised by</b>	Jean Knight, Chief Executive Officer
<b>Disclosure of interest</b>	Nil
<b>Voting Requirements</b>	Simple Majority
<b>Attachments</b>	Nil

#### Purpose of Report

Council is requested to consider the quotes received for RFT2324-04 (E-Quote VP410495) 6 x 4 Prime Mover.

#### Officer Recommendation/Council Resolution

<b><u>MOTION</u></b>	
Moved	Cr
Seconded	Cr
0/0	

#### 14.2 Disposal of 2015 Mack Prime Mover

<b>Report Date</b>	28 May 2024
<b>Applicant</b>	Shire of Dalwallinu
<b>File Ref</b>	PS/9 – Plant & equipment - Disposal
<b>Previous Meeting Reference</b>	Nil
<b>Prepared by</b>	Jean Knight, Chief Executive Officer
<b>Supervised by</b>	Jean Knight, Chief Executive Officer
<b>Disclosure of interest</b>	Nil
<b>Voting Requirements</b>	Simple Majority
<b>Attachments</b>	Nil

#### Purpose of Report

Council is requested to consider the tender received for the sale of surplus plant (2015 Mack Prime Mover - DL80).



## Officer Recommendation/Council Resolution

<b><u>MOTION</u></b>	
Moved	Cr
Seconded	Cr
<b>0/0</b>	

### 14.3 Lease of Level 1 – Dalwallinu Discovery Centre to Dalwallinu Haulage\*

<b>Report Date</b>	28 May 2024
<b>Applicant</b>	Shire of Dalwallinu
<b>File Ref</b>	A46202
<b>Previous Meeting Reference</b>	Nil
<b>Prepared by</b>	Jean Knight, Chief Executive Officer
<b>Supervised by</b>	Jean Knight, Chief Executive Officer
<b>Disclosure of interest</b>	Nil
<b>Voting Requirements</b>	Simple Majority
<b>Attachments</b>	Draft Lease agreement

#### Purpose of Report

Council is requested to renew the lease with Dalwallinu Haulage for Level 1 of the Dalwallinu Discovery Centre for another twelve (12) months.

## Officer Recommendation/Council Resolution

<b><u>MOTION</u></b>	
Moved	Cr
Seconded	Cr
<b>0/0</b>	

### 14.4 Renewal of Lease - Units 2 & 3, 18 Huggett Drive, Dalwallinu\*

<b>Report Date</b>	28 May 2024
<b>Applicant</b>	Shire of Dalwallinu
<b>File Ref</b>	A6237
<b>Previous Meeting Reference</b>	Nil
<b>Prepared by</b>	Jean Knight, Chief Executive Officer
<b>Supervised by</b>	Jean Knight, Chief Executive Officer
<b>Disclosure of interest</b>	Nil
<b>Voting Requirements</b>	Simple Majority
<b>Attachments</b>	Draft Lease agreements for Unit 2 and 3





**Purpose of Report**

Council is requested to consider the renewal the lease with Geko Engineering for Units 2 and 3, 18 Huggett Drive, Dalwallinu.

**Officer Recommendation/Council Resolution**

<b><u>MOTION</u></b>	
Moved	Cr
Seconded	Cr
<b>0/0</b>	

<b><u>PROCEDURAL MOTION</u></b>	
Moved	Cr
Seconded	Cr
That the meeting come from behind closed doors at <b>0.00pm</b> .	
<b>0/0</b>	

**15 SCHEDULING OF MEETING**

The next Ordinary Meeting of Council will be held on 25 June 2024 at the Shire of Dalwallinu Council Chambers, Dalwallinu commencing at 3.30pm.

**16 CLOSURE**

There being no further business, the Chairperson closed the meeting at \_\_\_\_\_pm.

