



Shire of Dardanup
Corporate & Governance
Directorate

APPENDICES

Item 12.4.1 – 12.4.11

ORDINARY COUNCIL MEETING

To Be Held

Wednesday, 25th June 2025
Commencing at 5.00pm

At

Shire of Dardanup
ADMINISTRATION CENTRE EATON
1 Council Drive - EATON

This document is available in alternative formats such as:
~ Large Print
~ Electronic Format [disk or emailed]
Upon request.

(Appendix ORD: 12.4.1)

RISK ASSESSMENT TOOL								
OVERALL RISK EVENT: Bank Contract – Provision of Banking and Bill Payment Services RISK THEME PROFILE: 2 - Business and Community Disruption 3 - Failure to Fulfil Compliance Requirements (Statutory, Regulatory) RISK ASSESSMENT CONTEXT: Operational								
CONSEQUENCE CATEGORY	RISK EVENT	PRIOR TO TREATMENT OR CONTROL			RISK ACTION PLAN (Treatment or controls proposed)	AFTER TREATMENT OR CONTROL		
		CONSEQUENCE	LIKELIHOOD	INHERENT RISK RATING		CONSEQUENCE	LIKELIHOOD	RESIDUAL RISK RATING
HEALTH	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
FINANCIAL IMPACT	Risk that the current banking contract may expire and result in an increase in bank fees and charges.	Insignificant (1)	Unlikely (2)	Low (1 - 4)	Not required.	Not required.	Not required.	Not required.
SERVICE INTERRUPTION	Changing primary banking supplier has considerable ramifications to finance resources ie staff time/planning; implementation process; disruption to Council's banking processes including transactional processing, Eftpos, and Payments of Accounts.	Moderate (3)	Possible (3)	Moderate (5 - 11)	Not required.	Not required.	Not required.	Not required.
LEGAL AND COMPLIANCE	Risk of contract expiry and non-compliance to <i>Local Government (Functions and General) Regulations 1996</i> and Council's Procurement Policy - CP034 – <i>Procurement Policy</i> .	Minor (2)	Unlikely (2)	Low (1 - 4)	Not required.	Not required.	Not required.	Not required.
REPUTATIONAL	Devoid of a banking contract, Council may be	Minor (2)	Unlikely (2)	Low (1 - 4)	Not required.	Not required.	Not required.	Not required.

CONSEQUENCE CATEGORY	RISK EVENT	PRIOR TO TREATMENT OR CONTROL			RISK ACTION PLAN (Treatment or controls proposed)	AFTER TREATMENT OR CONTROL		
		CONSEQUENCE	LIKELIHOOD	INHERENT RISK RATING		CONSEQUENCE	LIKELIHOOD	RESIDUAL RISK RATING
	perceived as inefficient and/or lacking internal controls in managing its Contract Portfolio.							
ENVIRONMENT	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
PROPERTY	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required	Not required.	Not required.	Not required.

RISK ASSESSMENT TOOL								
OVERALL RISK EVENT: Strategic Financial Plan 2025/26 – 2034/35 RISK THEME PROFILE: 3 - Failure to Fulfil Compliance Requirements (Statutory, Regulatory) RISK ASSESSMENT CONTEXT: Operational								
CONSEQUENCE CATEGORY	RISK EVENT	PRIOR TO TREATMENT OR CONTROL			RISK ACTION PLAN (Treatment or controls proposed)	AFTER TREATMENT OR CONTROL		
		CONSEQUENCE	LIKELIHOOD	INHERENT RISK RATING		CONSEQUENCE	LIKELIHOOD	RESIDUAL RISK RATING
HEALTH	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
FINANCIAL IMPACT	The financial implications associated within the elements of the Strategic Financial Plan can affect the financial sustainability of Council.	Minor (2)	Possible (3)	Moderate (5 - 11)	Not required.	Not required.	Not required.	Not required.
SERVICE INTERRUPTION	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not Required - No Risk Identified	N/A	N/A
LEGAL AND COMPLIANCE	Legislative requirements and compliance determine the need for the production of various plans and financial projections.	Minor (2)	Possible (3)	Moderate (5 - 11)	Not required.	Minor (2)	N/A	N/A
REPUTATIONAL	The inclusion of projects and works within the various plans contained within the Strategic Financial Plan build community expectation.	Minor (2)	Possible (3)	Moderate (5 - 11)	Not required.	Minor (2)	N/A	N/A
ENVIRONMENT	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not Required - No Risk Identified	N/A	N/A
PROPERTY	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not Required - No Risk Identified	N/A	N/A

RISK ASSESSMENT TOOL								
OVERALL RISK EVENT: Annual Budget 2025/26 RISK THEME PROFILE: 3 - Failure to Fulfil Compliance Requirements (Statutory, Regulatory) RISK ASSESSMENT CONTEXT: Operational								
CONSEQUENCE CATEGORY	RISK EVENT	PRIOR TO TREATMENT OR CONTROL			RISK ACTION PLAN (Treatment or controls proposed)	AFTER TREATMENT OR CONTROL		
		CONSEQUENCE	LIKELIHOOD	INHERENT RISK RATING		CONSEQUENCE	LIKELIHOOD	RESIDUAL RISK RATING
HEALTH	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
FINANCIAL IMPACT	The financial implications associated within the elements of the Annual Budget can affect the financial sustainability of Council.	Minor (2)	Possible (3)	Moderate (5 - 11)	Not required.	Not required.	Not required.	Not required.
SERVICE INTERRUPTION	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not Required - No Risk Identified	N/A	N/A
LEGAL AND COMPLIANCE	Legislative requirements and compliance determine the need for the production of an Annual Budget	Minor (2)	Possible (3)	Moderate (5 - 11)	Not required.	Not Required - No Risk Identified	N/A	N/A
REPUTATIONAL	The inclusion of projects and works within the various plans within the Annual Budget build community expectation.	Minor (2)	Possible (3)	Moderate (5 - 11)	Not required.	Not Required - No Risk Identified	N/A	N/A
ENVIRONMENT	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not Required - No Risk Identified	N/A	N/A
PROPERTY	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not Required - No Risk Identified	N/A	N/A

Jolene Roots

From: Sue Williams <chair@fergusonvalley.net.au>
Sent: Monday, 26 May 2025 3:57 PM
To: Building Property Management Officer
Subject: Ferguson Valley Visitor Centre - Lease renewal - Formal Request

⚠ CAUTION: This email originated from outside the Shire of Dardanup.
Do NOT click links or open attachments unless you recognize the sender and know the content is safe. Do NOT enter any username or passwords and report any suspicious content.

Good afternoon Chantal,

Ferguson Valley Marketing's 5 years lease of the Don Hewison building from where we operate the Ferguson Valley Visitor Centre is due to expire on June 30 2025..

The Visitor Centre over the past 12 months has welcomed a slow increase in visitor numbers and business sales are up year on year so we are keen to not "break" a strengthening business model.

The halt of the overarching plan to re-develop the Dardanup Community Centre at the current Shire Office in Dardanup was a disappointment to all associated with the concept however it has altered our thoughts of relocating the Visitor Centre. Subsequently we are keen to remain at the current location for a further 5 years.

Would you please accept this email as our formal request of a lease renewal of the Don Hewison building for a 5 year term.

My thanks and best regards

Sue Williams

Chair
Ferguson Valley Marketing Inc
PO Box 7180, Eaton WA 6232
Mob: 0418 834 455
Email: chair@fergusonvalley.net.au
Website: <https://fergusonvalley.net.au/>



RISK ASSESSMENT TOOL**OVERALL RISK EVENT:** Ferguson Valley Marketing Inc - Lease Renewal**RISK THEME PROFILE:**

4 - Document Management Processes

Choose an item.

RISK ASSESSMENT CONTEXT: Operational

CONSEQUENCE CATEGORY	RISK EVENT	PRIOR TO TREATMENT OR CONTROL			RISK ACTION PLAN (Treatment or controls proposed)	AFTER TREATMENT OR CONTROL		
		CONSEQUENCE	LIKELIHOOD	INHERENT RISK RATING		CONSEQUENCE	LIKELIHOOD	RESIDUAL RISK RATING
HEALTH	Not supporting an organisation that promotes activities that benefits the health and well-being of the community.	Minor (2)	Possible (3)	Moderate (5 - 11)	Not required.	Not required.	Not required.	Not required.
FINANCIAL IMPACT	Failure to establish a Lease Agreement could lead to financial implications to the Shire.	Minor (2)	Unlikely (2)	Low (1 - 4)	Not required.	Not required.	Not required.	Not required.
SERVICE INTERRUPTION	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
LEGAL AND COMPLIANCE	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
REPUTATIONAL	Council could be seen in a negative light if they didn't support an established organisation that promotes and increases tourism within the local community.	Minor (2)	Possible (3)	Moderate (5 - 11)	Not required.	Not required.	Not required.	Not required.
ENVIRONMENT	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
PROPERTY	Not renewing the lease could result in the building becoming vacant and incurring ongoing maintenance costs.	Minor (2)	Unlikely (2)	Low (1 - 4)	Not required.	Not required.	Not required.	Not required.

RISK ASSESSMENT TOOL								
OVERALL RISK EVENT: Lease of Lot 100 Martin Pelusey Road RISK THEME PROFILE: 4 - Document Management Processes Choose an item. Choose an item. Choose an item. RISK ASSESSMENT CONTEXT: Operational								
CONSEQUENCE CATEGORY	RISK EVENT	PRIOR TO TREATMENT OR CONTROL			RISK ACTION PLAN (Treatment or controls proposed)	AFTER TREATMENT OR CONTROL		
		CONSEQUENCE	LIKELIHOOD	INHERENT RISK RATING		CONSEQUENCE	LIKELIHOOD	RESIDUAL RISK RATING
HEALTH	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
FINANCIAL IMPACT	Failure to establish a Lease Agreement could lead to financial implications to the Shire.	Minor (2)	Unlikely (2)	N/A	Not required.	Not required.	Not required.	Not required.
SERVICE INTERRUPTION	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
LEGAL AND COMPLIANCE	Failure to establish a lease could lead to implications to the Shire.	Minor (2)	Choose an item.	Choose an item.	Not required.	Not required.	Not required.	Not required.
REPUTATIONAL	Council would be seen in a negative light if we failed to lease the land in a transparent manner.	Minor (2)	Possible (3)	Moderate (5 - 11)	Not required.	Not required.	Not required.	Not required.
ENVIRONMENT	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
PROPERTY	Failure to lease the land may incur ongoing maintenance expenses	Minor (2)	Unlikely (2)	Low (1 - 4)	Not required.	Not required.	Not required.	Not required.

Classifieds

Phone: 9482 2300 Place an ad: regionalclassifieds@wanews.com.au or go to swtimes.com.au

PUBLIC NOTICES

Shire of Dardanup

NOTICE OF PUBLIC ADVERTISEMENT APPLICATION FOR DEVELOPMENT APPROVALS SEA CONTAINERS – EATON FORESHORE (PRATT ROAD) AND WATSON RESERVE

Notice is hereby given that the Shire of Dardanup has received the following applications for Development Approvals under the Greater Bunbury Region Scheme for Coastal Rowing WA:

Eaton Foreshore (Pratt Road)

- Extension of time for the placement of the existing sea 40ft container onsite; and
- The temporary placement of a new 40ft sea container.

Watson Reserve

- Two new 20ft sea containers.

Plans and proposal documents may be viewed at Council Offices – 3 Little Street, Dardanup and 1 Council Drive, Eaton or on the Shire's website at: <https://www.dardanup.wa.gov.au/publicnotices/>.

Submissions may be made on the proposal in the period ending on **22 June 2025 at 4.00pm**. Comments on the proposal may be submitted to the local government in writing on or before that day.

Comments on the proposal should be addressed to the Chief Executive Officer and submitted in writing to the Chief Executive Officer, Shire of Dardanup, PO Box 7016, EATON WA 6232 or via email to submissions@dardanup.wa.gov.au.

When making a submission please be aware that your name and address details may be included in a Council report which is available to the public. Please also note that submissions may be subject to applications for access under the Freedom of Information Act 1992.

MR. ANDRÉ SCHÖNFELDT
Chief Executive Officer

Shire of Dardanup

PROPOSED DISPOSITION OF LAND BY LEASE

Pursuant to S3.58(3) of the Local Government Act 1995, Public Notice is hereby given that the Shire of Dardanup proposes to dispose of the following property by lease:

Property	Lot 100 Martin-Pelusey Road - Plan D091662, Volume 2095 Folio 53, 241,440 sqm
Lessee	Mark Barnes
Market Valuation	\$6,000 per annum
Rental	\$5,600 per annum
Lease Terms	3 x 1 year Lease

Submissions

Written submissions on the proposed disposition are invited. Any enquiries regarding this proposed disposition can be directed to the Building Property Management Officer, Chantal Shorter on chantal.shorter@dardanup.wa.gov.au.

Submissions should be addressed to the Chief Executive Officer and may be delivered to the Shire of Dardanup, 1 Council Drive, Eaton, WA 6232, or emailed to records@dardanup.wa.gov.au by 4.00pm on Friday 13th June 2025.

MR. ANDRÉ SCHÖNFELDT
Chief Executive Officer

EXPERT SERVICES

PAINTER TRADESMAN
New & repaint gd rates,
Pensioner discount.
Ph: 9731 2889

FOR SALE

Manure Sheep/Cow or Blended 6 for \$70 or 12 for \$120, 70L bags. Free Delivery 0437 908 887

ADULT SERVICES

2 GIRLS
New to Bunbury
20+ Perty Slim
Best Service
No Rush 24/7
In/Out
0421 034 462

La La & Cindy
Best Massage
0415 594 793

Classifieds & Trades NOW combining Print & Online

Get your car **SOLD** with a mix
of **Print & Online ads**
Please phone **Classifieds**

Find your new **FAMILY** car
in your regional newspaper

TENDERS

Shire of Dardanup

REQUEST FOR TENDER RFT-F0415383 Procurement of Yarragadee Water Allocation

The Shire of Dardanup is seeking to purchase the water allocation from an existing licence holder from the Bunbury Yarragadee Sub-Area.

A copy of the request for tender documentation must be obtained by registering your details at the Shire of Dardanup's e-tendering portal at www.tenderlink.com/dardanup/. All responses must be submitted no later than 14:00AWST Friday 6 June 2025.

All contact for this request for quote must be made via the Shire's e-tendering portal at www.tenderlink.com/dardanup/ marked to the attention of the Procurement Officer.

Any response not submitted via the Shire's e-tendering portal will not be accepted for evaluation. The highest or any response will not necessarily be accepted, and canvassing of the Shire of Dardanup's Councillors or staff will disqualify suppliers from the evaluation process.

MR. ANDRÉ SCHÖNFELDT
Chief Executive Officer

Did you know
that we can also
organise **DL Flyers**
and **brochures** for
your products and
services?



He is made for the job

Get **QUALITY** for your
advertising spend, with a
newspaper **EMPLOYMENT** ad



Share the important moments
with **Classifieds**

RISK ASSESSMENT TOOL

OVERALL RISK EVENT: *Outcome of RFT-F0413371 Burekup Changerooms Design & Construct*

RISK THEME PROFILE:

4 - Document Management Processes

10 - Management of Facilities, Venues, Events and Services

RISK ASSESSMENT CONTEXT: Strategic

CONSEQUENCE CATEGORY	RISK EVENT	PRIOR TO TREATMENT OR CONTROL			RISK ACTION PLAN (Treatment or controls proposed)	AFTER TREATMENT OR CONTROL		
		CONSEQUENCE	LIKELIHOOD	INHERENT RISK RATING		CONSEQUENCE	LIKELIHOOD	RESIDUAL RISK RATING
HEALTH	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required	Not required.	Not required.	Not required.
FINANCIAL IMPACT	Not considering alternative options for the use of the land may negatively impact Council's budget.	Moderate (3)	Unlikely (2)	Moderate (5 - 11)	Not required	Not required.	Not required.	Not required.
SERVICE INTERRUPTION	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
LEGAL AND COMPLIANCE	Failure to adhere to the Act and Regulations in terms of the correct process to run a public Tender	Moderate (3)	Unlikely (2)	Moderate (5 - 11)	Not required.	Not required.	Not required.	Not required.
REPUTATIONAL	Council could be seen in a negative light new facilities aren't considered and if the process isn't conducted in transparent manner.	Moderate (3)	Unlikely (2)	Moderate (5 - 11)	Not required.	Not required.	Not required.	Not required.
ENVIRONMENT	Clearing permit will be required to removal several very large trees to allow construction of the changerooms. The outcome of the clearing permit is unknown and may impact on the project delivery timeline and/or budget.	Moderate (3)	Possible (3)	High (12 - 19)	Review project viability once outcome of clearing permit is known. Note, the clearing permit is included in the design and construct contract.	Major (4)	Unlikely (2)	Moderate (5 - 11)
PROPERTY	The new building must comply with the health standards	Major (4)	Unlikely (2)	Moderate (5 - 11)	Not required.	Not required.	Not required.	Not required.

RISK ASSESSMENT TOOL

OVERALL RISK EVENT: Determine Tender RFT-F0415154 Ferguson VBFB Shed Extension

RISK THEME PROFILE:

4 - Document Management Processes

10 - Management of Facilities, Venues, Events and Services

RISK ASSESSMENT CONTEXT: Strategic

CONSEQUENCE CATEGORY	RISK EVENT	PRIOR TO TREATMENT OR CONTROL			RISK ACTION PLAN (Treatment or controls proposed)	AFTER TREATMENT OR CONTROL		
		CONSEQUENCE	LIKELIHOOD	INHERENT RISK RATING		CONSEQUENCE	LIKELIHOOD	RESIDUAL RISK RATING
HEALTH	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required	Not required.	Not required.	Not required.
FINANCIAL IMPACT	Not considering alternative options for the use of the land may negatively impact Council's budget.	Moderate (3)	Unlikely (2)	Moderate (5 - 11)	Not required	Not required.	Not required.	Not required.
SERVICE INTERRUPTION	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
LEGAL AND COMPLIANCE	Failure to adhere to the Act and Regulations in terms of the correct process to run a public Tender	Moderate (3)	Unlikely (2)	Moderate (5 - 11)	Not required.	Not required.	Not required.	Not required.
REPUTATIONAL	Council could be seen in a negative light new facilities aren't considered and if the process isn't conducted in transparent manner.	Moderate (3)	Unlikely (2)	Moderate (5 - 11)	Not required.	Not required.	Not required.	Not required.
ENVIRONMENT	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
PROPERTY	The new building must comply with the health standards	Major (4)	Unlikely (2)	Moderate (5 - 11)	Not required.	Not required.	Not required.	Not required.

RISK ASSESSMENT TOOL								
OVERALL RISK EVENT: Delegation Amendments – Local Planning Scheme RISK THEME PROFILE: 3 - Failure to Fulfil Compliance Requirements (Statutory, Regulatory) Choose an item. Choose an item. Choose an item.								
RISK ASSESSMENT CONTEXT: Operational								
CONSEQUENCE CATEGORY	RISK EVENT	PRIOR TO TREATMENT OR CONTROL			RISK ACTION PLAN (Treatment or controls proposed)	AFTER TREATMENT OR CONTROL		
		CONSEQUENCE	LIKELIHOOD	INHERENT RISK RATING		CONSEQUENCE	LIKELIHOOD	RESIDUAL RISK RATING
HEALTH	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
FINANCIAL IMPACT	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
SERVICE INTERRUPTION	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
LEGAL AND COMPLIANCE	Local Government Act 1995 compliance requirement	Moderate (3)	Possible (3)	Moderate (5 - 11)	Not required	Not required.	Not required.	Not required.
REPUTATIONAL	Notification from Dept. Local Government Non Compliance.	Moderate (3)	Possible (3)	Moderate (5 - 11)	Not required.	Not required.	Not required.	Not required.
ENVIRONMENT	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
PROPERTY	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.

09. Planning and Development Act 2005

Planning and Development Act 2005

9.1 Council to CEO

Delegation	9.1.1 Powers or Duties Under The Local Planning Scheme.
Category	Planning
Head of power	09. Planning and Development Act 2005
Delegator	Council
Express power to delegate	<i>Planning and Development (Local Planning Schemes) Regulations 2015</i> Schedule 2, Part 10, cl.82 – Local government may delegate powers to CEO
Express power or duty delegated	<i>Planning and Development (Local Planning Schemes) Regulations 2015</i> Schedule 2, Parts 7, 8 and 9
Function	Authority to exercise any of the local government's powers or the discharge of any of the local government duties under the operative Local Planning Scheme, including the submission of responsible authority reports to the Development Assessment Panel.
Delegates	CEO
Conditions	<p>1. Delegation can only be exercised where if concerns raised through consultation are not relevant to planning considerations or where concerns can be addressed or mitigated by way of conditions or design modifications.</p> <p>2. Where concerns raised are relevant planning considerations that cannot be addressed or mitigated by way of conditions or design modifications, the application shall be referred to Council for determination.</p> <p>3. Delegation can only be exercised to the extent that the Scheme, or Council policy allows for variations. Where variation to Council policy is not provided for, the application shall be referred to Council for determination.</p> <p>4. With the condition that Development Applications (other than those for incidental or ancillary development where the use has been approved) within the waste precinct identified in the Local Planning Strategy are brought back to Council for Council's consideration and determination.</p> <p>5. With the condition that all Development Applications for Lot 2 Banksia Road, Crooked Brook are brought back to Council for Council's consideration and determination.</p>
Express power to subdelegate	<i>Planning and Development (Local Planning Schemes) Regulations 2015</i> Schedule 2, Part 10, cl.83 – Local government CEO may delegate powers

(Appendix ORD: 12.4.8B)

Subdelegates	Director Sustainable Development Manager Development Services Coordinator Planning, Building & Compliance
Subdelegate conditions	Delegation can only be exercised by a subdelegate if they are not responsible for assessing the application.
Statutory framework	Part 13 of the Planning and Development Act 2005 Shire of Dardanup Local Planning Scheme No 9
Policy	Nil
Record keeping	Delegates exercising powers given by delegation are to keep records of exercised delegation in the – ‘Executed Delegations Register’.
Date adopted	13 December 2023
Adoption references	Adopted by Council at its OCM on the 13 December 2023, by resolution 298-023
Last reviewed	18 December 2024

Amendments			
Date	Type	Amendment	References
14 Dec 2022	Amended delegation	Delegation broadened to include the submission of responsible authority reports to the Development Assessment Panel. Wording of conditions amended to ensure Development Applications relating to Lot 2 Banksia Road, Crooked Brook are set by Council.	Adopted by Council at its Ordinary Council Meeting held on the 14th of December 2022.
18 Dec 2024	Amended delegation	Director Special Projects removed from subdelegate list	Adopted by Council at the Shire of Dardanup OCM held 18 December 2024 resolution 314-24

(Appendix ORD: 12.4.8B)

Delegation	9.1.3 Recommendations to the WAPC regarding Subdivision and Amalgamation
Category	Planning
Head of power	09. Planning and Development Act 2005
Delegator	Council
Express power to delegate	<i>Planning and Development (Local Planning Schemes) Regulations 2015</i> Schedule 2, Part 10 cl.82 – Local government may delegate powers to CEO
Express power or duty delegated	<i>Planning and Development Act 2005</i> s.142 Consultation requirements as to proposed subdivision
Function	Authority to make recommendations for the Support and Refusal for the creation or amalgamation of lots to the Western Australian Planning Commission.
Delegates	CEO
Conditions	Nil
Express power to subdelegate	<i>Planning and Development (Local Planning Schemes) Regulations 2015</i> Schedule 2, Part 10 cl.83 – Local government CEO may delegate powers
Subdelegates	Director Sustainable Development Manager Development Services Senior Strategic Planner Senior Statutory Planner
Subdelegate conditions	Nil
Statutory framework	Shire of Dardanup Local Planning Scheme No 9
Policy	Nil
Record keeping	Delegates exercising powers given by delegation are to keep records of exercised delegation in the – ‘Executed Delegations Register’.
Date adopted	13 December 2023
Adoption references	Adopted by Council at the OCM of 13 December 2023, by resolution 298-23
Last reviewed	18 December 2024

Amendments			
Date	Type	Amendment	References
2 Jun 2022	Amended delegation	Strategic Planning Officer was included on this delegation as per Acting CEO Memo TARDIS REF: DEL-R1203753	---
18 Dec 2024	Amended delegation	Coordinator Planning, Building & Compliance and Director Special Projects removed from subdelegate list. Senior Statutory Planner added to subdelegate list	Adopted by Council at the Shire of Dardanup OCM held 18 December 2024 resolution 314-24

(Appendix ORD: 12.4.8B)

Delegation	9.1.6 Section 40 Certificates under the Liquor Licensing Act 1988
Category	Planning
Head of power	09. Planning and Development Act 2005
Delegator	Council
Express power to delegate	<p><i>Planning and Development (Local Planning Schemes) Regulations 2015</i> Schedule 2, Part 10 cl.82 – Local government may delegate powers to CEO</p> <p><i>Local Government Act 1995:</i> s.5.42 Delegation of some powers or duties to the CEO s.5.43 Limitations on delegations to the CEO</p>
Express power or duty delegated	<p><i>Liquor Control Act 1988</i> Part 3, Div 2,s.40 Certificate of planning authority as to whether use of premises complies with planning laws.</p>
Function	Authority to respond to applications for a certificate of planning authority under the Liquor Control Act 1988.
Delegates	CEO
Conditions	Nil
Express power to subdelegate	<p><i>Planning and Development (Local Planning Schemes) Regulations 2015</i> Schedule 2, Part 10 cl.83 – Local government CEO may delegate powers</p>
Subdelegates	Director Sustainable Development Manager Development Services Senior Strategic Planner Senior Statutory Planner
Subdelegate conditions	Nil
Statutory framework	Shire of Dardanup Local Planning Scheme No 9
Policy	Nil
Record keeping	Delegates exercising powers given by delegation are to keep records of exercised delegation in the – ‘Executed Delegations Register’.
Date adopted	13 December 2023
Adoption references	Adopted by Council at its OCM Of 13 December 2023, by resolution 298-23
Last reviewed	18 December 2024

(Appendix ORD: 12.4.8B)

Amendments			
Date	Type	Amendment	References
21 Jul 2021	Amended delegation	Correction to delegation number only.	Adopted by Council at the Shire of Dardanup OCM held 30 June 2021, by resolution 188-21
2 Jun 2022	Amended delegation	Strategic Planning Officer was included on this delegation as per Acting CEO Memo TARDIS REF: DEL-R1203753	---
18 Dec 2024	Amended delegation	Coordinator Planning, Building & Compliance removed from subdelegate Senior Statutory Planner added to subdelegate list	Adopted by Council at the Shire of Dardanup OCM held 18 December 2024 resolution 314-24

Delegation	9.1.7 Local Development Plans
Category	Planning
Head of power	09. Planning and Development Act 2005
Delegator	Council
Express power to delegate	<i>Planning and Development (Local Planning Schemes) Regulations 2015</i> Schedule 2, Part 10 cl.82 – Local government may delegate powers to CEO
Express power or duty delegated	<i>Planning and Development (Local Planning Schemes) Regulations 2015</i> Schedule 2, Part 6 cl.52 of the Deemed provisions.
Function	Authority to: <ul style="list-style-type: none"> • Determine that a local development plan does not require advertising. • Approve a local development plan.
Delegates	CEO
Conditions	<p>1. Delegation can only be exercised where, if concerns raised through consultation are not relevant planning considerations or where concerns can be addressed or mitigated by way of conditions or design modifications.</p> <p>2. Where concerns raised are relevant planning considerations that cannot be addressed or mitigated by way of conditions or design modifications, the local development plan shall be referred to Council for determination.</p>
Express power to subdelegate	<i>Planning and Development (Local Planning Schemes) Regulations 2015</i> Schedule 2, Part 10 cl.83 – Local government CEO may delegate powers
Subdelegates	Director Sustainable Development Manager Development Services Senior Strategic Planner Senior Statutory Planner
Subdelegate conditions	Nil
Statutory framework	Shire of Dardanup Local Planning Scheme No 9
Policy	Nil
Record keeping	Delegates exercising powers given by delegation are to keep records of exercised delegation in the – ‘Executed Delegations Register’.
Date adopted	13 December 2023
Adoption references	Adopted by Council at the OCM of 13 December 2023, by resolution 298-23
Last reviewed	18 December 2024

(Appendix ORD: 12.4.8B)

Amendments			
Date	Type	Amendment	References
2 Jun 2022	Amended delegation	Strategic Planning Officer was included on this delegation as per Acting CEO Memo TARDIS REF: DEL-R1203753	---
18 Dec 2024	Amended delegation	Director Special Projects and Coordinator Planning Building & Compliance removed from subdelegate list Senior Statutory Planner added to subdelegate list	Adopted by Council at the Shire of Dardanup OCM held 18 December 2024 resolution 314-24

(Appendix ORD: 12.4.8B)

Delegation	9.1.8 Waiving of Application Fees for Development Approval
Category	Planning
Head of power	09. Planning and Development Act 2005
Delegator	Council
Express power to delegate	<i>Planning and Development (Local Planning Schemes) Regulations 2015</i> Schedule 2, Part 10 cl.82 – Local government may delegate powers to CEO
Express power or duty delegated	<i>Planning and Development Regulations 2009</i> Part 7 r.52 - Local government may waive or refund fee
Function	Authority to waive development application fees.
Delegates	CEO
Conditions	Fees associated with the following: <ul style="list-style-type: none"> • Applications made by the Shire of Dardanup on land owned and/or managed by the Shire of Dardanup. • Applications made by community groups on land owned and/or managed by the Shire of Dardanup.
Express power to subdelegate	<i>Planning and Development (Local Planning Schemes) Regulations 2015</i> Schedule 2, Part 10 cl.83 – Local government CEO may delegate powers
Subdelegates	Director Sustainable Development
Subdelegate conditions	Nil
Statutory framework	Shire of Dardanup Local Planning Scheme No 9
Policy	SDev CP502 – Local Planning Policy – Waiving and Refunding of Fees
Record keeping	Delegates exercising powers given by delegation are to keep records of exercised delegation in the – ‘Executed Delegations Register’.
Date adopted	13 December 2023
Adoption references	Adopted by Council at the OCM of 13 December 2023, by resolution 298-23
Last reviewed	18 December 2024

(Appendix ORD: 12.4.8B)

Amendments			
Date	Type	Amendment	References
21 Jul 2021	Amended delegation	Correction to delegation number only.	Adopted by Council at the Shire of Dardanup OCM held 30 June 2021, by resolution 188-21

(Appendix ORD: 12.4.9)

RISK ASSESSMENT TOOL								
OVERALL RISK EVENT: Execution of Funding Assistance Agreements – Projects -Eaton Boomers Football Club and Eaton Recreation Centre RISK THEME PROFILE: 3 - Failure to Fulfil Compliance Requirements (Statutory, Regulatory) 10 - Management of Facilities, Venues, Events and Services RISK ASSESSMENT CONTEXT: Operational								
CONSEQUENCE CATEGORY	RISK EVENT	PRIOR TO TREATMENT OR CONTROL			RISK ACTION PLAN (Treatment or controls proposed)	AFTER TREATMENT OR CONTROL		
		CONSEQUENCE	LIKELIHOOD	INHERENT RISK RATING		CONSEQUENCE	LIKELIHOOD	RESIDUAL RISK RATING
HEALTH	No risk event identified for this category.	Not required.	Not required.	N/A	Not required.	Not required.	Not required.	Not required.
FINANCIAL IMPACT	Financial risk may be difficult to mitigate in the current market.	Moderate (3)	Likely (4)	Possible (3)	Not required.	Not required.	Not required.	Not required.
SERVICE INTERRUPTION	No risk event identified for this category.	Not required.	Not required.	N/A	Not required.	Not required.	Not required.	Not required.
LEGAL AND COMPLIANCE	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
REPUTATIONAL	There is community expectation that the projects will be completed. By not accepting and signing the agreement this could cause reputational damage to the Shire.	Moderate (3)	Likely (4)	Possible (3)	Not required.	Not required.	Not required.	Not required.
ENVIRONMENT	No risk event identified for this category.	Not required.	Not required.	N/A.	Not required.	Not required.	Not required.	Not required.
PROPERTY	No risk event identified for this category.	Not required.	Not required.	N/A	Not required	Not required.	Not required.	Not required.

RISK ASSESSMENT TOOL**OVERALL RISK EVENT:** Monthly Statement of Financial Activity for the Period Ended on the 31st May 2025**RISK THEME PROFILE:**

3 - Failure to Fulfil Compliance Requirements (Statutory, Regulatory)

RISK ASSESSMENT CONTEXT: Operational

CONSEQUENCE CATEGORY	RISK EVENT	PRIOR TO TREATMENT OR CONTROL			RISK ACTION PLAN (Treatment or controls proposed)	AFTER TREATMENT OR CONTROL		
		CONSEQUENCE	LIKELIHOOD	INHERENT RISK RATING		CONSEQUENCE	LIKELIHOOD	RESIDUAL RISK RATING
HEALTH	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
FINANCIAL IMPACT	Not monitoring ongoing financial performance would increase the risk of a negative impact on the financial position.	Moderate (3)	Unlikely (2)	Moderate (5 - 11)	Not required.	Not required.	Not required.	Not required.
SERVICE INTERRUPTION	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
LEGAL AND COMPLIANCE	Non-compliance with the legislative requirements that results in a qualified audit.	Minor (2)	Unlikely (2)	Low (1 - 4)	Not required.	Not required.	Not required.	Not required.
REPUTATIONAL	Non-compliance that results in a qualified audit can lead stakeholders to question the Council's ability to manage finances effectively.	Insignificant (1)	Unlikely (2)	Low (1 - 4)	Not required.	Not required.	Not required.	Not required.
ENVIRONMENT	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.



Monthly Financial Report

For the Period

1 July 2024 to 31 May 2025

TABLE OF CONTENTS

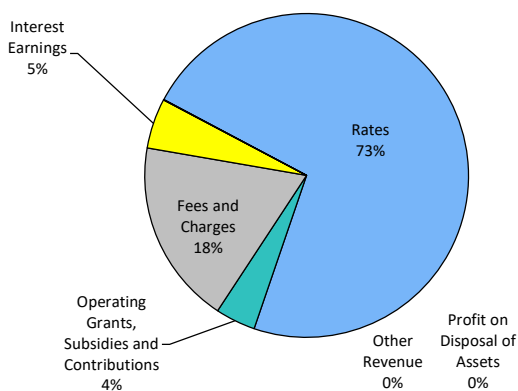
	Page
Information Summary Graphs	2
Statement of Financial Activity by Nature	3
Net Current Assets	4
Statement of Comprehensive Income by Program	5
Statement of Financial Position	6
Note 1 Nature Classifications	7
Note 2 Explanation of Material Variances in the Statement of Financial Activity	8
Note 3 Trust Fund	11
Note 4 Reserve Accounts	11
Note 5 Municipal Liabilities	12
Note 6 Statement of Investments	13
Note 7 Accounts Receivable - Rates and Sundry Debtors	15
Note 8 Salaries and Wages	15
Note 9 Rating Information	16
Note 10 Information on Borrowings	17
Note 11 Budget Amendments	18



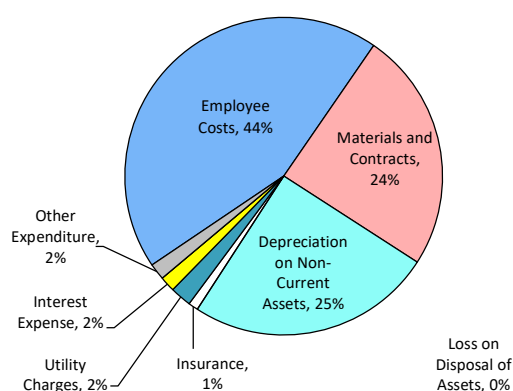
Monthly Financial Report
For the Period Ended 31 May 2025

SUMMARY GRAPHS

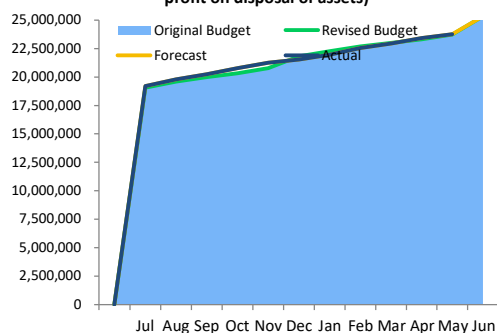
OPERATING REVENUE - ACTUAL YTD



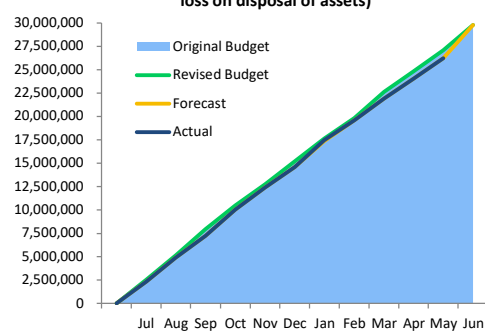
OPERATING EXPENSES - ACTUAL YTD



Total Operating Revenue - Budget - v - Actual (excludes profit on disposal of assets)



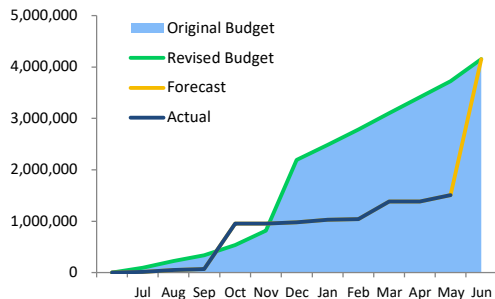
Total Operating Expenses - Budget - v - Actual (excludes loss on disposal of assets)



CAPITAL REVENUE

(Non-operating grants, subsidies and contributions; sale of assets)

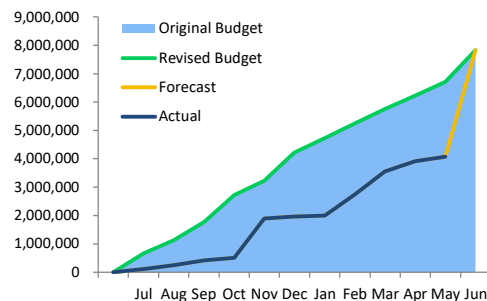
Capital Revenue - Budget - v - Actual



CAPITAL EXPENSES

(Acquisition of assets)

Capital Expenses - Budget - v - Actual



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

(Appendix ORD: 12.4.10B)



Statement of Financial Activity by Nature For the Period Ended 31 May 2025 (Covering 11 months or 92% of the year)

	2024/25 Adopted Budget \$	2024/25 Revised Budget \$	2024/25 Y-T-D Revised Budget \$	2024/25 Y-T-D Actual \$	Variance Y-T-D Actual to Revised Budget \$	Variance Y-T-D Actual to Revised Budget %	2024/25 Forecast \$	2023/24 Last Year Actual \$
OPERATING ACTIVITIES								
Operating revenue								
Rates	17,146,049	17,207,868	17,189,341	17,260,298	70,957	0.4%	17,243,878	16,132,310
Grants, subsidies & contributions (other than capital grants, subsidies and contributions)	2,377,281	2,627,002	1,335,001	960,035	(374,966)	(28.1%) ▼	2,701,118	2,333,129
Fees and charges	4,188,470	4,293,887	4,052,284	4,396,707	344,423	8.5%	4,684,018	4,244,114
Interest earnings	884,598	1,088,101	943,353	1,139,955	196,602	20.8% ▲	1,198,241	1,243,081
Other revenue	10,914	10,914	8,184	12,825	4,641	56.7%	14,449	17,145
Profit on asset disposal	730,000	(81,612)	(81,612)	42,181	123,793	(151.7%) ▼	(45,231)	22,418
Total Operating Revenue	25,337,312	25,146,160	23,446,551	23,812,000	365,450	1.6%	25,796,473	23,992,197
Operating expenses								
Employee costs	(13,107,505)	(13,106,873)	(11,887,426)	(11,479,706)	407,720	3.4%	(12,736,308)	(11,810,080)
Materials and contracts	(8,013,850)	(8,690,259)	(7,827,467)	(6,392,129)	1,435,338	18.3% ▲	(9,021,550)	(6,733,044)
Utility charges	(690,724)	(637,072)	(583,671)	(557,241)	26,430	4.5%	(688,014)	(646,659)
Depreciation on non-current assets	(6,670,135)	(6,670,135)	(6,114,229)	(6,526,663)	(412,434)	(6.7%)	(6,676,472)	(6,780,102)
Finance costs	(523,460)	(523,460)	(512,835)	(409,405)	103,430	20.2% ▲	(496,863)	(417,984)
Insurance expenses	(412,418)	(412,418)	(387,590)	(417,451)	(29,861)	(7.7%)	(432,696)	(380,356)
Other expenses	(434,682)	(439,105)	(416,298)	(436,319)	(20,021)	(4.8%)	(482,935)	(537,805)
Loss on asset disposals	0	0	0	(84,804)	(84,804)	(100.0%) ▼	0	(2,955)
Total operating expenditure	(29,852,774)	(30,479,322)	(27,729,516)	(26,303,719)	1,425,797	5.1%	(30,534,837)	(27,308,985)
Adjustments of non cash items								
(Profit)/Loss on Asset Disposals	(730,000)	81,612	81,612	42,623	(38,989)	(47.8%)	48,782	(19,463)
Movement in non-current assets and liabilities	0	0	0	47,785	47,785	100.0%	0	(34,746)
Movement in contract liabilities held in Reserves	0	0	0	0	0	0.0%	0	(450,231)
Depreciation on Assets	6,670,135	6,670,135	6,114,229	6,526,663	412,434	6.7%	6,676,472	6,780,102
Non-cash amounts excluded from operating activities	5,940,135	6,751,747	6,195,841	6,617,071	421,230	6.8%	6,725,254	6,275,662
Adjusted net operating activities	1,424,673	1,418,586	1,912,876	4,125,352	2,212,476	115.7%	1,986,890	2,958,874
INVESTING ACTIVITIES								
Capital grants, subsidies & contributions	2,920,564	3,181,530	2,743,235	668,700	(2,074,535)	(75.6%) ▼	2,360,310	1,998,499
Proceeds from disposal of assets	1,232,480	1,232,480	1,229,302	841,818	(387,484)	(31.5%) ▼	1,307,480	114,684
Payments for land and buildings	(1,276,813)	(2,791,902)	(2,475,462)	(2,016,640)	458,822	18.5% ▲	(2,473,894)	(13,253,990)
Payments for transport infrastructure	(3,571,420)	(3,571,420)	(3,310,464)	(610,080)	2,700,384	81.6% ▲	(2,720,220)	(1,977,150)
Payments for parks and reserves infrastructure	(827,371)	(822,948)	(729,573)	(530,669)	198,904	27.3% ▲	(807,498)	(213,829)
Payments for motor vehicles	(1,297,287)	(1,323,772)	(1,316,358)	(771,736)	544,622	41.4% ▲	(1,587,822)	(359,244)
Payments for plant & equipment	(10,000)	(20,414)	(19,577)	(10,902)	8,675	44.3%	(20,414)	(11,079)
Payments for furniture & fittings	(851,300)	(851,300)	(780,340)	(132,715)	647,625	83.0% ▲	(803,300)	(129,995)
Amount attributable to investing activities	(3,681,147)	(4,967,746)	(4,659,237)	(2,562,224)	2,097,013	45.0%	(4,745,358)	(13,832,104)
Non-cash amounts excluded from investing activities								
Movement in non-operating grants and contributions associated with restricted cash	0	0	0	0	0	0.0%	0	0
Adjusted amount attributable to investing activities	(3,681,147)	(4,967,746)	(4,659,237)	(2,562,224)	2,097,013	45.0%	(4,745,358)	(13,832,104)
FINANCING ACTIVITIES								
Proceeds from new debentures	1,600,000	1,600,000	1,600,000	1,600,000	0	0.0%	1,600,000	1,500,000
Transfers from reserves	7,367,765	8,632,691	7,123,466	4,518,912	(2,604,554)	(36.6%) ▼	8,446,050	17,726,556
Repayment of debentures	(541,020)	(541,020)	(541,018)	(443,169)	97,849	18.1% ▲	(541,020)	(456,556)
Principal portion of lease liabilities	(104,356)	(104,356)	(100,450)	(70,115)	30,335	30.2%	(104,356)	(142,944)
Transfers to reserves	(6,212,485)	(6,320,408)	(5,918,318)	(2,923,051)	2,995,267	50.6% ▲	(6,459,269)	(7,347,300)
Amount attributable to financing activities	2,109,904	3,266,907	2,163,680	2,682,578	518,898	24.0%	2,941,405	11,279,756
FUNDING SOURCES								
Surplus/(Deficit) July 1 B/Fwd	652,816	684,593	684,593	684,593	0	0.0%	684,593	278,067
CLOSING FUNDS (A+B+C+D)	506,246	402,339	101,912	4,930,298	4,828,386	4737.8%	867,530	684,593

KEY INFORMATION

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

▲ indicates a positive impact on the surplus/deficit position. ▼ indicates a negative impact on the surplus/deficit position.

Refer to Note 2 for an explanation of the reasons for the variance.

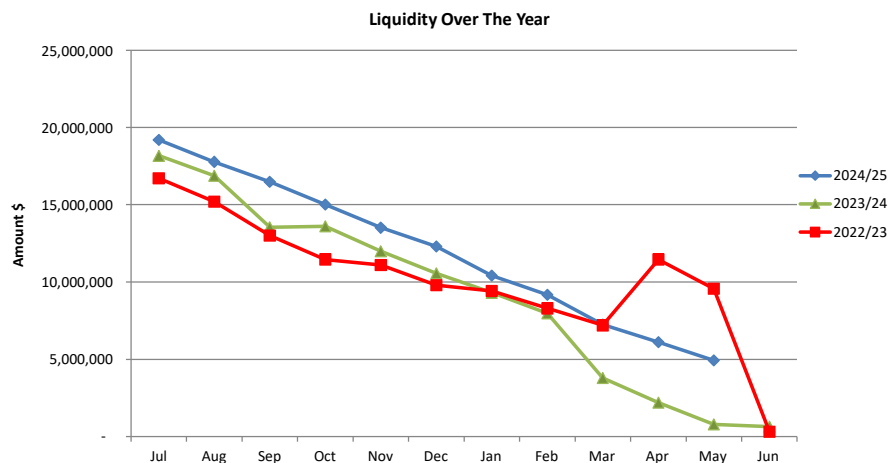
This statement to be read in conjunction with the accompanying Financial Statements and Notes

(Appendix ORD: 12.4.10B)



Statement of Financial Activity by Nature For the Period Ended 31 May 2025 NET CURRENT ASSETS

Note	Year to Date Actual 31-May-2025 \$	Same Time Last Year' Actual 31-May-2024	Last Year Closing 30-Jun-2024 \$
Represented By:			
CURRENT ASSETS			
Cash and Cash Equivalents	21,327,738	17,754,569	18,240,106
Rates Debtors Outstanding	590,875	577,930	373,780
Pensioner Rates Rebate	27,370	22,344	29,319
Sundry Debtors	37,843	37,495	207,234
Accrued Revenue	134,618	45,042	316,893
Prepaid Expenses	0	0	176,567
Goods & Services Tax / BAS Refund	152,005	236,326	381,388
Other Receivables	76,377	(186)	
Inventories - Land Held for Resale	0	0	
Inventories - Materials	32,002	32,002	32,002
Inventories- Trading Stock - Recreation Centre	8,322	6,781	8,321
Current Assets	22,387,150	18,712,303	19,765,610
LESS CURRENT LIABILITIES			
Payables:			
Sundry Creditors	(110)	0	(445,839)
Goods & Services Tax / BAS Payable	0	0	0
Other Payables	(88,393)	(82,512)	(4,953)
Municipal Bonded Liabilities	(516,001)	(440,018)	(357,730)
Contract Liabilities	(1,680,805)	(1,513,971)	(1,199,611)
Prepaid Revenue - Rates / PPL	(1,009,138)	(921,491)	(1,070,030)
Accrued Interest on Debentures	(102,280)	(101,879)	(102,280)
Accrued Salaries & Wages	0	0	(238,712)
Other Accrued Expenses	0	0	(28,127)
Borrowings - Debentures	(58,956)	0	(458,385)
Provisions:			
Staff Leave Provisions	(1,649,433)	(1,603,750)	(1,627,183)
Current Liabilities	(5,105,116)	(4,663,621)	(5,532,850)
Net Current Assets	17,282,034	14,048,682	14,232,760
Less: Restricted Assets / Reserve Funds	(12,620,900)	(13,567,845)	(14,216,760)
Add: Current - Borrowings	58,956	0	458,385
Add: Current - Contract Liabilities held in Reserve accounts	126,199	176,430	126,199
Add: Current - Contract Liabilities - Leases	84,009	141,270	84,009
CLOSING FUNDS / NET CURRENT ASSETS	4,930,298	798,537	684,593



(Appendix ORD: 12.4.10B)



Statement of Comprehensive Income by Program For the Period Ended 31 May 2025 (Covering 11 months or 92% of the year)

	2024/25 Adopted Budget \$	2024/25 Revised Budget \$	2024/25 Y-T-D Revised Budget \$	2024/25 Y-T-D Actual \$	Variance Y-T-D		2024/25 Forecast \$	2023/24 Last Year Actual \$
					Actual to Revised Budget \$	Actual to Revised Budget %		
Revenue								
General Purpose Funding	19,486,076	19,758,769	18,366,419	18,349,975	(16,444)	(0.1%)	19,963,053	18,640,252
Governance	800	800	715	13,243	12,528	1752.2%	34,829	1,645
Law, Order, Public Safety	339,273	581,623	536,674	491,491	(45,183)	(8.4%)	681,736	494,882
Health	29,050	29,050	26,620	24,622	(1,998)	(7.5%)	30,050	28,667
Education and Welfare	119,081	119,081	109,142	51,625	(57,517)	52.7%	50,530	22,204
Community Amenities	2,207,583	2,207,583	2,184,921	2,305,065	120,144	5.5%	2,334,906	1,998,342
Recreation and Culture	1,828,147	1,933,564	1,741,563	1,848,208	106,645	6.1%	2,053,036	2,102,696
Transport	181,799	181,799	178,632	218,533	39,901	22.3%	218,200	199,104
Economic Services	156,250	156,250	145,888	214,585	68,697	47.1%	231,699	159,460
Other Property and Services	259,253	259,253	237,589	252,472	14,883	6.3%	281,857	322,527
	24,607,312	25,227,772	23,528,163	23,769,820	241,657	1.0%	25,879,896	23,969,779
Expenses								
General Purpose Funding	(666,627)	(666,627)	(521,422)	(456,216)	65,206	12.5%	(686,555)	(438,190)
Governance	(1,718,718)	(1,718,718)	(1,554,058)	(1,413,188)	140,870	9.1%	(1,738,369)	(1,405,063)
Law, Order, Public Safety	(2,460,323)	(2,700,673)	(2,437,670)	(1,916,588)	521,082	21.4%	(2,452,875)	(2,071,714)
Health	(729,027)	(729,027)	(656,562)	(609,478)	47,084	7.2%	(724,137)	(616,238)
Education and Welfare	(1,302,733)	(1,302,733)	(1,065,361)	(946,218)	119,143	11.2%	(1,190,756)	(1,001,896)
Community Amenities	(4,377,747)	(4,274,837)	(3,806,228)	(3,792,021)	14,207	0.4%	(4,424,718)	(3,772,383)
Recreation & Culture	(10,342,004)	(10,546,427)	(9,629,311)	(8,950,369)	678,942	7.1%	(10,685,417)	(9,468,714)
Transport	(7,405,691)	(7,594,870)	(6,953,683)	(7,514,820)	(561,137)	(8.1%)	(7,632,063)	(7,604,148)
Economic Services	(613,818)	(613,818)	(560,805)	(567,086)	(6,281)	(1.1%)	(639,449)	(543,033)
Other Property and Services	(236,087)	(331,593)	(432,051)	(52,932)	379,119	87.7%	(363,691)	(384,650)
	(29,852,774)	(30,479,322)	(27,617,151)	(26,218,916)	1,398,235	5.1%	(30,538,029)	(27,306,029)
Operational Surplus / (Deficit)	(5,245,461)	(5,251,549)	(4,088,988)	(2,449,096)	1,639,892	40.1%	(4,658,133)	(3,336,250)
Grants & Contributions for the Development of Assets	2,920,564	3,181,530	2,743,235	668,700	(2,074,535)	(75.6%)	2,360,310	1,998,499
Profit on Asset Disposals	730,000	(81,612)	(81,612)	42,181	123,793	(100.0%)	(45,231)	22,418
Loss on Asset Disposals	0	0	0	(84,804)	(84,804)	0.0%	0	(2,955)
	3,650,564	3,099,918	2,661,623	626,077	(2,035,546)	76.5%	2,315,079	2,017,962
NET RESULT	(1,594,897)	(2,151,631)	(1,427,365)	(1,823,019)	(395,654)	27.7%	(2,343,054)	(1,318,288)
Other Comprehensive Income								
Changes on Revaluation of Non-Current Assets	0	0	0	0	0	0.0%	0	0
TOTAL COMPREHENSIVE INCOME	(1,594,897)	(2,151,631)	(1,427,365)	(1,823,019)	(395,654)	(27.7%)	(2,343,054)	(1,318,288)

(Appendix ORD: 12.4.10B)



Statement of Financial Position as at 31 May 2025

	This Year \$	30 June 2024 \$
CURRENT ASSETS		
Cash and cash equivalents	21,327,737	18,240,105
Trade and other receivables	807,003	991,722
Other financial assets	0	0
Inventories	40,325	40,324
Other assets	134,618	493,459
TOTAL CURRENT ASSETS	22,309,683	19,765,610
NON-CURRENT ASSETS		
Trade and other receivables	159,549	159,549
Other financial assets	79,620	83,171
Property, plant and equipment	61,499,035	62,105,668
Infrastructure	208,881,738	214,260,287
Right-of-use assets	91,431	91,431
TOTAL NON-CURRENT ASSETS	270,711,373	276,700,106
TOTAL ASSETS	293,021,056	296,465,716
CURRENT LIABILITIES		
Trade and other payables	1,638,455	2,247,670
Other liabilities	1,596,796	1,115,602
Lease liabilities	84,009	84,009
Borrowings	58,956	502,125
Employee related provisions	1,649,433	1,627,183
Other provisions	0	0
TOTAL CURRENT LIABILITIES	5,027,649	5,576,589
NON-CURRENT LIABILITIES		
Other Liabilities	0	0
Lease liabilities	11,724	11,724
Borrowings	10,897,809	9,297,809
Employee related provisions	264,414	220,180
Other provisions	195,729	195,729
TOTAL NON-CURRENT LIABILITIES	11,369,676	9,725,442
TOTAL LIABILITIES	16,397,325	15,302,031
NET ASSETS	276,623,731	281,163,685
EQUITY		
Retained surplus	64,597,083	66,745,350
Reserve accounts	12,620,900	14,216,760
Revaluation surplus	199,405,749	200,201,575
TOTAL EQUITY	276,623,731	281,163,685



Notes to the Statement of Financial Activity For the Period Ended 31 May 2025

1. NATURE CLASSIFICATIONS

REVENUE

Rates

All rates levied under the *Local Government Act 1995*. Includes general, differential, specified area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts and concessions offered. Excludes administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

Grants, subsidies & contributions (other than capital grants, subsidies and contributions)

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

Capital grants, subsidies & contributions

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

Revenue from Contracts with Customers

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

Fees and Charges

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, and other fees and charges.

Service Charges

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995. Regulation 54 of the Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity, water and neighbourhood surveillance services. Exclude rubbish removal charges.

Interest on Earnings

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

Other Revenue / Income

Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates, reimbursements etc.

Profit on Asset Disposal

Excess of assets received over the net book value for assets on their disposal.

EXPENSES

Employee Costs

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

Materials and Contracts

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

Utilities (Gas, Electricity, Water)

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

Insurance

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

Loss on Asset Disposal

Shortfall between the value of assets received over the net book value for assets on their disposal.

Depreciation on Non-Current Assets

Depreciation expense raised on all classes of assets. Excluding Land.

Finance Cost

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

Other Expenditure

Statutory fees, taxes, allowance for impairment of assets, member's fees or State taxes. Donations and subsidies made to community groups.



**Notes to the Statement of Financial Activity
For the Period Ended 31 May 2025**

2. EXPLANATION OF MATERIAL VARIANCES IN THE STATEMENT OF FINANCIAL ACTIVITY

The material variances adopted by the Shire of Dardanup for reporting in the 2024/25 year is 10% or \$50,000, whichever is the greater.
All variances are between Year-to-Date Actual and Year-to-Date Revised Budget values.

	2024/25 Y-T-D Revised Budget \$	2024/25 Y-T-D Actual \$	Variance to Y-T-D Revised Budget \$	Variance to Y-T-D Revised Budget %	Timing / Permanent	Material Variance - Explanation
OPERATING ACTIVITIES						
Revenue						
Rates	17,189,341	17,260,298	70,957	0.4%		
Grants, subsidies & contributions (other than capital grants, subsidies and contributions)	1,335,001	960,035	(374,966)	(28.1%)	▼ Timing	The 2024/25 Local Government Grants Commission general purpose and local roads grants will be lower due to the 100% advance received in 2023/24 (Budgeted at 75% advance payment in 24/25). Grant revenue for the Make it Space project will be recognised as funds are expended. Mitigation Activity Funding has been budgeted at the full annual allocation, despite only 50% being received year-to-date. Additionally, the actual amount received for the DFES recurrent grant exceeds the budgeted figure due to reimbursement related to the prior year's acquittal.
Fees and charges	4,052,284	4,396,707	344,423	8.5%		
Interest earnings	943,353	1,139,955	196,602	20.8%	▲ Permanent	Increase in interest received on bank accounts due to higher expected interest rates.
Other revenue	8,184	12,825	4,641	56.7%		
Profit on asset disposal	(81,612)	42,181	123,793	(151.7%)	▼ Permanent	Non cash item variance is mainly due to a revised Budgeted figure at a loss of \$81,612 on the asset disposal Lot 1 (2) Sanford Way. (Proceeds \$770,000 less Current Written Down Value \$851,612)
Total Operating Revenue	23,446,551	23,812,000	365,450	1.6%		
Operating Expenses						
Employee costs	(11,887,426)	(11,479,706)	407,720	3.4%		
Materials and contracts	(7,827,467)	(6,392,129)	1,435,338	18.3%	▲ Timing	Material and contracts are related to timing of works and projects carried out in the current year.
Utility charges	(583,671)	(557,241)	26,430	4.5%		
Depreciation on non-current assets	(6,114,229)	(6,526,663)	(412,434)	(6.7%)		
Finance costs	(512,835)	(409,405)	103,430	20.2%	▲ Timing	The variance is primarily due to interest and guarantee fee repayments scheduled in the YTD budget for various loans, which are settled in the following month. Additionally, the new ERP loan repayment is not due until October 2025.
Insurance expenses	(387,590)	(417,451)	(29,861)	(7.7%)		
Other expenses	(416,298)	(436,319)	(20,021)	(4.8%)		
Loss on asset disposals	0	(84,804)	(84,804)	100.0%	▼ Permanent	Non cash item variance is mainly due to a revised Budgeted figure at a loss of \$81,612 on the asset disposal Lot 1 (2) Sanford Way. (Proceeds \$770,000 less Current Written Down Value \$851,612)
Total Operating Expenditure	(27,729,516)	(26,303,719)	1,425,797	(5.1%)		
Net Operating Activities	(4,282,965)	(2,491,719)	1,791,246	(41.8%)		

(continued next page)



Notes to the Statement of Financial Activity
For the Period Ended 31 May 2025

2. EXPLANATION OF MATERIAL VARIANCES IN THE STATEMENT OF FINANCIAL ACTIVITY (continued)

	2024/25 Y-T-D Revised Budget \$	2024/25 Y-T-D Actual \$	Variance to Y-T-D Revised Budget \$	Variance to Y-T-D Revised Budget %	Timing / Permanent	Material Variance - Explanation
ADJUSTMENTS OF NON CASH ITEMS						
(Profit)/Loss on Asset Disposals	81,612	42,623	(38,989)	(47.8%)		
Fair value adjustment to financial assets	0	47,785	47,785	(100.0%)		
Depreciation on non-current assets	6,114,229	6,526,663	412,434	6.7%		
Adjusted Net Operating Activities	1,912,876	4,125,352	2,212,476	115.7%		
INVESTING ACTIVITIES						
Revenue						
Capital grants, subsidies & contributions	2,743,235	668,700	(2,074,535)	(75.6%) ▼	Timing	Grant revenue is recognised in line with the related expenditure on asset acquisition or construction. To date, minimal expenditure has been incurred, as the majority of capital works have been deferred to the next financial year.
Proceeds from disposal of assets	1,229,302	841,818	(387,484)	(31.5%) ▼	Timing	The variance is primarily due to budgeted sales proceeds from various vehicles planned for disposal upon receipt of their replacements within the current financial year. However, the replacement of some heavy vehicles has been deferred and will now occur in the next financial year.
Payments for land and buildings	(2,475,462)	(2,016,640)	458,822	18.5% ▲	Timing	The upgrade of the Ferguson Bushfire Station is pending commencement, while sundry expenditures have recently begun for the Eaton Administration Building.
Payments for transport infrastructure assets	(3,310,464)	(610,080)	2,700,384	81.6% ▲	Timing	There have been no significant payments to date for the upgrade and renewal of capital works related to roads, bridges, drainage, and pathways.
Payments for parks infrastructure assets	(729,573)	(530,669)	198,904	27.3% ▲	Timing	The majority of the parks infrastructure projects are on track, except for the Parks Renewals, Eaton Drive Islands & Verges, Glen Houn Oval (<i>Fencing Reinstatement</i>) and the Eaton Foreshore Bore & Landscaping Improvements, where only minimal expenditure has been incurred to date.
Payments for motor vehicles	(1,316,358)	(771,736)	544,622	41.4% ▲	Timing	The acquisition of light vehicles is now complete. The variance is largely attributed to the budgeted procurement of tip trucks and a work ute for the Transport & Parks Reserves department, a process that has recently commenced. One tip truck (DA 325) is expected to be delivered next month, while the remaining vehicles will be carried over into the next financial year.
Payments for plant & equipment	(19,577)	(10,902)	8,675	44.3%		
Payments for furniture & fittings	(780,340)	(132,715)	647,625	83.0% ▲	Timing	The acquisition of the gym and court equipment for the recreation center, along with the IT equipment for the administration center have only just started.
Net investing activities	(4,659,237)	(2,562,224)	2,097,013	45.0%		
Non-cash amounts excluded from investing activities						
Movement in non-operating grants and contributions associated with restricted cash	0	0	0	0.0%		
Adjusted net investing activities	(4,659,237)	(2,562,224)	2,097,013	45.0%		

(continued next page)



Notes to the Statement of Financial Activity
For the Period Ended 31 May 2025

2. EXPLANATION OF MATERIAL VARIANCES IN THE STATEMENT OF FINANCIAL ACTIVITY (continued)

	2024/25 Y-T-D Revised Budget \$	2024/25 Y-T-D Actual \$	Variance to Y-T-D Revised Budget \$	Variance to Y-T-D Revised Budget %	Timing / Permanent	
FINANCING ACTIVITIES						
Revenue						
Proceeds from new debentures	1,600,000	1,600,000	0	0.0%		
Transfers from reserves	7,123,466	4,518,912	(2,604,554)	(36.6%)	▼ Timing	Transfer from Reserves for capital asset acquisition or construction are completed based on the actual capital expenditures incurred to date.
Repayment of debentures	(541,018)	(443,169)	97,849	18.1%	▲ Timing	The variance is mainly due to principal scheduled repayments per year to date Budget for the following loans: Loan #70 - Wanjui (\$36,801), Loan #74 - Admin Centre (\$24,607), and Loan #75 - New ERP (\$36,444). While Loans #70 and #74 are payable next month, Loan #75 is not due until October 2025.
Principal portion of lease liabilities	(100,450)	(70,115)	30,335	30.2%		
Transfers to Reserves	(5,918,318)	(2,923,051)	2,995,267	50.6%	▲ Timing	Interest earned on Reserve Fund Cash Investment are transferred to reserve when received. Budgeted transfer to reserve figure will be made later in the year.
Total financing activities	2,163,680	2,682,578	518,898	24.0%		
FUNDING SOURCES						
Surplus/(Deficit) July 1 B/Fwd	684,593	684,593	0	0.0%		
CLOSING FUNDS (A+B+C+D)	101,912	4,930,298	4,828,386	4737.8%		

(Appendix ORD: 12.4.10B)



Notes to the Statement of Financial Activity For the Period Ended 31 May 2025

3. TRUST FUNDS

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

NAME	BALANCE 1 JULY	RECEIPTS	INTEREST	PAYMENTS	ADJUSTMENTS (TRANSFERS)	CLOSING BALANCE
	\$	\$	\$	\$	\$	\$
Ross & Deborah Bevan	42,672.02	-	-	-	-	42,672.02
Public Open Space	546,328.68	-	-	-	-	546,328.68
Dept Communities Grant - Auspicing for Goodstart Eaton Child Care Centre	4,764.21	-	-	(4,764.21)	-	-
Accrued Interest	-	-	22,673.30	-	-	22,673.30
Plus: Outstanding Creditors	-	-	-	-	-	-
Less: Outstanding Debtors	-	-	-	-	-	-
TOTAL	593,764.91	-	22,673.30	(4,764.21)	-	611,674.00

4. RESERVES - CASH BACKED

All reserves are supported by cash and cash equivalents and are restricted within equity as Reserves - cash backed.

NAME	BALANCE 1 JULY	RECEIPTS	INTEREST	PAYMENTS	ADJUSTMENTS (TRANSFERS)	CLOSING BALANCE
	\$	\$	\$	\$	\$	\$
<i>Council Restricted</i>						
Executive & Compliance Vehicles Reserve	350,572.76	-	-	-	-	350,572.76
Plant & Engineering Equipment Reserve	806,403.91	-	-	-	-	806,403.91
Eaton Recreation Centre - Equipment Reserve	327,123.67	-	-	-	-	327,123.67
Building Maintenance Reserve	685,231.36	630,000.00	-	(24,585.39)	-	1,290,645.97
Employee Relief Reserve	283,317.08	-	-	-	-	283,317.08
Employee Leave Entitlements Reserve	51,160.76	-	-	-	-	51,160.76
Refuse Site Environmental Works Reserve	200,178.91	-	-	-	-	200,178.91
Information Technology Reserve	826,864.63	-	-	-	-	826,864.63
Roadwork Construction & Major Maintenance Reserve	2,223,012.54	-	-	(343,253.09)	-	1,879,759.45
Accrued Salaries Reserve	525,096.04	-	-	-	-	525,096.04
Tourism Reserve	12,114.87	-	-	-	-	12,114.87
Recycling Education Reserve	58,364.61	-	-	-	-	58,364.61
Road Safety Programs Reserve	32,946.20	3,900.00	-	-	-	36,846.20
Council Land Development Reserve	28,487.57	-	-	-	-	28,487.57
Carried Forward Projects Reserve	1,438,908.49	-	-	(855,451.08)	77,760.00	661,217.41
Election Expenses Reserve	35,201.31	-	-	-	-	35,201.31
Town Planning Consultancy Reserve	61,923.89	-	-	(20,594.00)	-	41,329.89
Parks & Reserves Upgrades Reserve	178,504.68	-	-	(57,977.42)	-	120,527.26
Strategic Planning Studies Reserve	108,106.97	-	-	-	-	108,106.97
Pathways Reserve	225,593.72	-	-	(56,334.22)	-	169,259.50
Asset / Rates Revaluation Reserve	268,757.93	-	-	-	-	268,757.93
Refuse & Recycling Bin Replacement Reserve	71,715.45	-	-	-	-	71,715.45
Sale of Land Reserve	1,393,129.55	-	-	(1,200,000.00)	-	193,129.55
Storm Water Reserve	152,277.59	-	-	-	-	152,277.59
	10,344,994.49	633,900.00	-	(2,558,195.20)	77,760.00	8,498,459.29
<i>Statute Restricted</i>						
Contribution to Works Reserve	959,636.26	25,384.58	-	(18,255.44)	-	966,765.40
Eaton Drive - Access Construction Reserve	38,612.75	34,374.25	-	-	(10,605.12)	62,381.88
Eaton Drive - Scheme Construction Reserve	53,292.22	63,594.84	-	-	(19,605.72)	97,281.34
Fire Control Reserve	11,925.81	-	-	-	-	11,925.81
Collie River (Eaton Drive) Bridge Construction Reserve	34,293.01	48,505.67	-	-	(14,859.78)	67,938.90
Unspent Grants Reserve	1,664,249.54	-	-	(1,506,525.00)	-	157,724.54
Swimming Pool Inspection Reserve	9,084.86	-	-	-	-	9,084.86
Burekup - Public Open Space	74,733.53	-	-	-	-	74,733.53
Unspent Specified Area Rate - Bulk Waste Collection Reserve	74,532.74	-	-	-	-	74,532.74
Unspent Specified Area Rate - Eaton Landscaping Reserve	449,739.75	-	-	(314,541.17)	77,760.00	57,438.58
Unspent Loans Reserve	501,665.42	1,600,000.00	-	(76,324.40)	-	2,025,341.02
Dardanup Expansion Developer Contribution Plan Reserve	-	-	-	-	-	-
	3,871,765.89	1,771,859.34	-	(1,915,646.01)	(122,830.62)	3,605,148.60
Interest	-	517,291.71	-	-	-	517,291.71
Less: Outstanding Debtors	-	-	-	-	-	0.00
TOTAL	14,216,760.38	2,923,051.05	-	(4,473,841.21)	(45,070.62)	12,620,899.60

(Appendix ORD: 12.4.10B)



Notes to the Statement of Financial Activity For the Period Ended 31 May 2025

5. MUNICIPAL LIABILITIES

Funds held at reporting date for bonds and deposits not required to be held in the Trust Fund and classified as restricted to recognise that they are owed to developers/hirers and others. These are now classified as Municipal Liabilities as follows:

	BALANCE 1 JULY	RECEIPTS	INTEREST	PAYMENTS	ADJUSTMENTS (TRANSFERS)	CLOSING BALANCE
	\$	\$	\$	\$	\$	\$
Retention Bonds						
Parkridge Group	2,176.90	317,844.10	-	(277,472.00)	-	42,549.00
Winterfall Nominees Pty Ltd	-	-	-	-	-	-
Holland Loop Pty Ltd	-	-	-	-	-	-
T J Coman	8,384.63	-	-	-	-	8,384.63
Thompson Surveying Consultants	-	-	-	-	-	-
Anstee Earthmoving Pty Ltd	-	-	-	-	-	-
Ability Support 6 Pty Ltd	34,470.15	-	-	-	-	34,470.15
Bethanie Group Inc	-	-	-	-	-	-
Allesac Pty Ltd	77,877.98	107,134.09	-	-	-	185,012.07
Anthony Frank Pantlin	-	9,700.00	-	-	-	9,700.00
Total - Retention Bonds	122,909.66	434,678.19	-	(277,472.00)	-	280,115.85
Construction Contract Retention						
Kalamunda Electrics	-	-	-	-	-	-
LD Total (Sanpoint Pty Ltd)	-	-	-	-	-	-
Carbone Bros	-	-	-	-	-	-
Extractive Industry Rehabilitation Bonds						
L G Davidson	1,290.20	-	-	-	-	1,290.20
M Denholm	845.24	-	-	-	-	845.24
S Catalano	1,340.36	-	-	-	-	1,340.36
Bunbury Agricultural Society	2,387.88	-	-	-	-	2,387.88
D Busher	1,282.84	-	-	-	-	1,282.84
Valli & Co	2,600.14	-	-	-	-	2,600.14
Charles Hull Contracting	7,603.41	-	-	-	-	7,603.41
J & P Group	135,809.01	-	-	-	-	135,809.01
Total - Extractive Industries Bonds	153,159.08	-	-	-	-	153,159.08
Sundry Deposits						
Unclaimed Monies	1,829.65	-	-	-	-	1,829.65
Bunbury Wellington Group of Councils (BunGeo Group of Councils - BGGC)	56,532.31	3,000.00	-	(12,556.00)	-	46,976.31
Youth Advisory Group Donation from Youth Fest	-	-	-	-	-	-
Total - Sundry Deposits	58,361.96	3,000.00	-	(12,556.00)	-	48,805.96
Election Deposits	-	-	-	-	-	-
Key Bonds	620.00	1,720.00	-	(1,560.00)	-	780.00
Hire Bonds	2,089.50	14,536.00	-	(13,975.50)	-	2,650.00
Kerb Bonds	4,968.25	-	-	-	-	4,968.25
Construction Training Fund	2,921.95	16,858.96	-	(13,799.16)	-	5,981.75
Building Services Levy	12,699.13	40,624.23	-	(33,783.17)	-	19,540.19
Development Assessment Panel	-	-	-	-	-	-
Less Outstanding Debtors	-	-	-	-	-	-
TOTAL	357,729.53	511,417.38	-	(353,145.83)	-	516,001.08

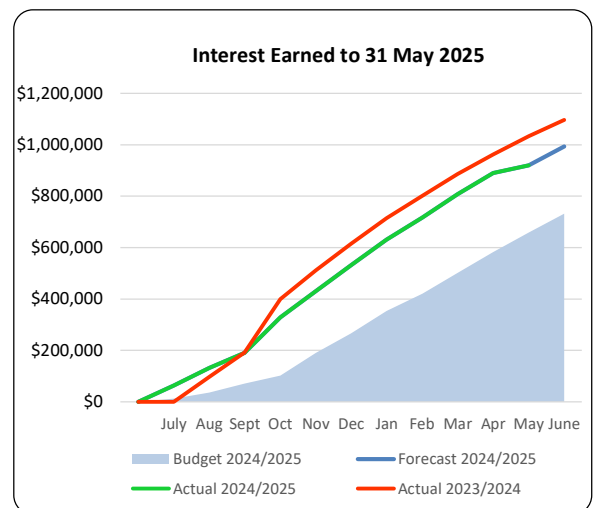
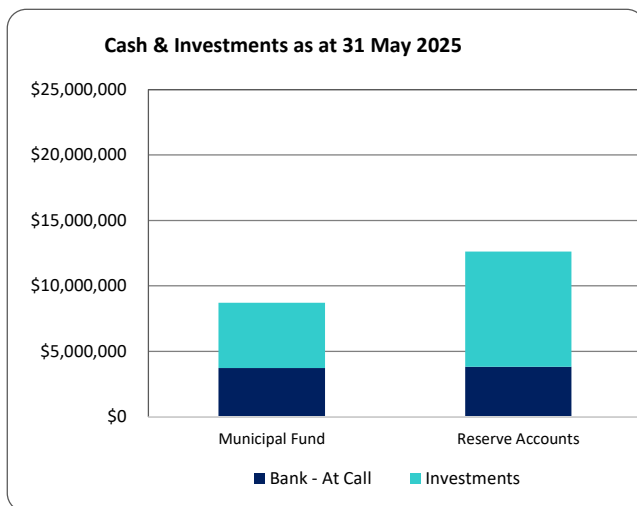
(Appendix ORD: 12.4.10B)



Notes to the Statement of Financial Activity For the Period Ended 31 May 2025

6. STATEMENT OF INVESTMENTS

BANK	TYPE	AMOUNT	RATE	DAYS	COMMENCE	MATURITY	ESTIMATED INTEREST	INTEREST CREDITED 2024-2025
MUNICIPAL FUND								
CBA	Municipal Fund Bank Account	\$ 408,377.51	3.65%					\$ 49,450.31
CBA	Municipal - Business Online Saver	\$ 3,295,260.38	3.70%					\$ 70,029.43
CURVE	Bank of China	\$ 1,000,000.00	4.72%	101	03/2025	06/2025	\$ 13,060.82	
CBA	Commonwealth Bank of Australia	\$ 3,000,000.00	4.61%	101	03/2025	06/2025	\$ 38,269.32	
NAB	National Australia Bank	\$ 1,000,000.00	4.75%	101	03/2025	06/2025	\$ 13,143.84	
	Interest received on matured deposits							\$ 266,427.42
		<u>\$ 8,703,637.89</u>					\$ 64,473.97	<u>\$ 385,907.16</u>
TRUST FUND								
CBA	Trust Fund Bank Account	<u>\$ 611,674.00</u>	3.65%					\$ 22,673.30
		<u>\$ 611,674.00</u>						<u>\$ 22,673.30</u>
RESERVE ACCOUNTS								
CBA	Reserve Bank Account	\$ 129,484.09	3.65%					\$ 26,679.60
CBA	Reserve - Business Online Saver	\$ 3,691,415.51	3.70%					\$ 199,887.42
CURVE	Bank of China	\$ 4,000,000.00	4.72%	101	03/2025	06/2025	\$ 52,243.29	
CURVE	Judo Bank	\$ 1,000,000.00	4.65%	101	03/2025	06/2025	\$ 12,867.12	
CURVE	Judo Bank	\$ 1,000,000.00	4.60%	71	04/2025	06/2025	\$ 8,947.95	
NAB	National Australia Bank	\$ 1,000,000.00	4.75%	101	03/2025	06/2025	\$ 13,143.84	
Curve	BOQ	\$ 1,800,000.00	4.35%	66	04/2025	06/2025	\$ 14,158.36	
	Interest received on matured deposits							\$ 290,724.69
		<u>\$ 12,620,899.60</u>					\$ 101,360.55	<u>\$ 517,291.7</u>
Total Interest Received								\$ 925,872.2





Notes to the Statement of Financial Activity
For the Period Ended 31 May 2025

6. STATEMENT OF INVESTMENTS (continued)

Total Funds Invested

Total Funds Invested as at Reporting Date -

Municipal Fund Investment Portfolio	\$ 5,000,000.00
Trust Fund Investment Portfolio	\$ -
Reserve Fund Investment Portfolio	\$ 8,800,000.00
	<u>\$ 13,800,000.00</u>

Investment Policy - Portfolio Risk Exposure

Council's investment policy provides a framework to manage the risks associated with financial investments.

Portfolio - Terms of Maturity

Limits are placed on the term to maturity thereby reducing the impact of any significant change in interest rate markets and to provide liquidity.

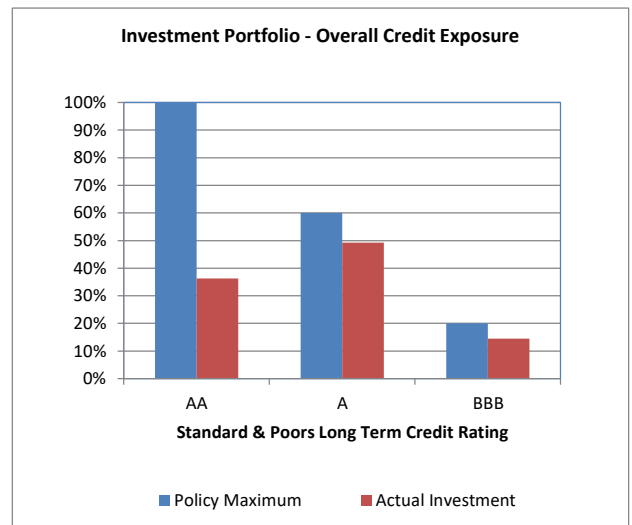
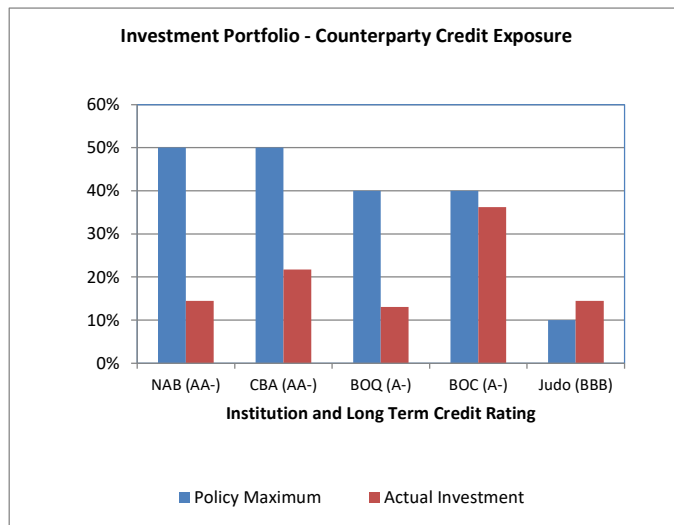
Counterparty Credit Exposure

Exposure to an individual authorised deposit-taking institution (ADI) counterparty will be restricted by their credit rating so that single entity exposure is limited.

Overall Credit Exposure

To control the credit quality on the entire portfolio, limits are placed on the percentage exposed to any particular credit rating category.

The following charts demonstrate the current portfolio diversity and risk compliance with the policy framework.





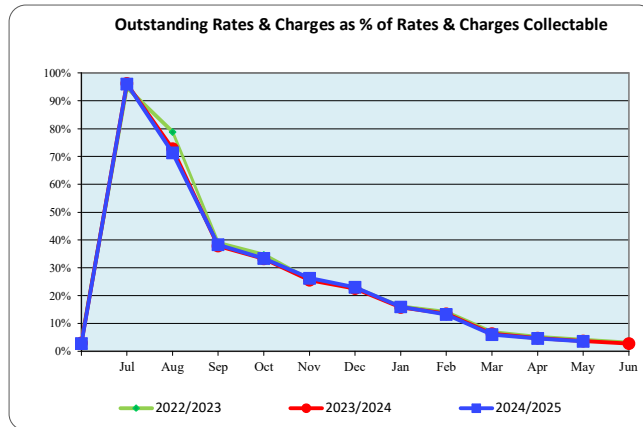
Notes to the Statement of Financial Activity
For the Period Ended 31 May 2025

7. Accounts Receivable as at 31 May 2025

Rates and Charges Outstanding

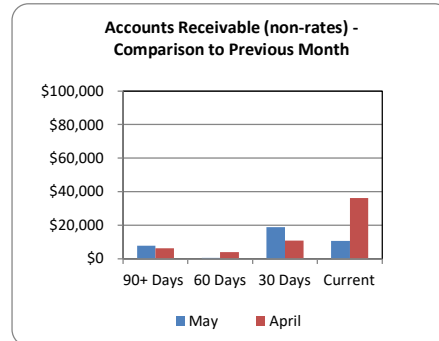
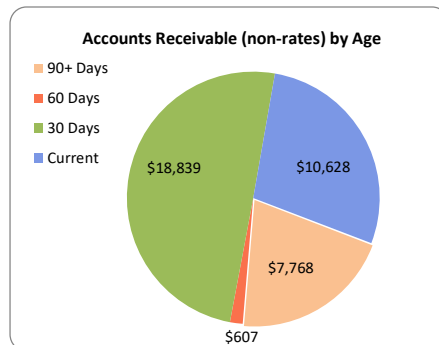
2024/25 annual rates were raised on 31 July 2024 and were due 11 September 2024 for payment in full or for the first of four instalments. The final instalment was due 19 March 2025.

As at the reporting date, total outstanding rates and charges (including pensioner deferred rates) is \$750,425. This represents 3.61% of the rates and charges collectible and is an improvement compared to previous years. It is the objective of management to achieve less than 4% of rates and charges outstanding by 30 June.



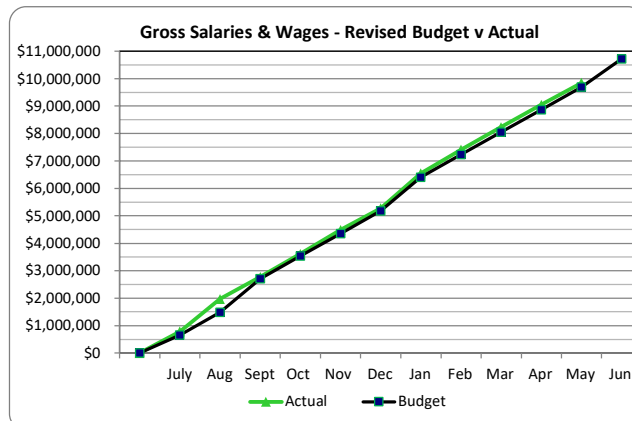
Sundry Debtors Outstanding (non-rates)

As at the reporting date, the total outstanding Sundry Debtors amount to \$37,842.57. There are no significant outstanding debts.



8. Salaries and Wages to 31 May 2025

At the reporting date, total salaries and wages expenditure is \$9,845,378 (91.86%) of the annual budget of \$10,717,922 for the 2024/25 financial year.





**Notes to the Statement of Financial Activity
For the Period Ended 31 May 2025**

9. RATING INFORMATION

RATE TYPE	Rate in	Number of properties	Rateable value	2024/25 Budget rate revenue	2024/25 Budget interim rates	2024/25 Budget back rates	2024/25 Budget total revenue	2024/25 Actual total revenue	2023/24 Actual total revenue	2023/24 Budget total revenue
	\$		\$	\$	\$	\$	\$		\$	\$
<u>Differential general rate or general rate</u>										
Gross rental valuations										
Residential (including residential vacant)	0.115710	4,473	81,214,396	9,397,317	163,181	0	9,560,498	9,608,322	8,813,594	8,813,594
Commercial (including commercial vacant)	0.113990	60	14,966,396	1,706,020	0	0	1,706,020	1,702,172	1,625,008	1,625,008
Industrial (including industrial vacant)	0.114260	73	10,050,752	1,148,399	0	0	1,148,399	1,137,874	1,033,133	1,033,133
Rural residential (including rural residential vacant)	0.115270	399	9,394,102	1,082,858	0	0	1,082,858	1,075,582	991,808	991,808
Accommodation	0.115890	2	439,400	50,922	0	0	50,922	50,922	82,351	100,359
UV Rural (including UV1, UV2, UV3 and Mining)	0.005633	507	356,109,893	2,005,967	0	0	2,005,967	181,980		
				0	0	0	0	1,824,748	1,884,140	1,884,140
				0	0	0	0	87,129		
				0	0	0	0			
Sub-Totals		5,514	472,174,940	15,391,483	163,181	0	15,554,664	15,668,729	14,430,034	14,448,042
<u>Minimum payment</u>										
	\$									
Gross rental valuations										
Residential (including residential vacant)	1,625.00	511	5,114,424	830,375	0	0	830,375	516,750	809,343	809,343
Commercial (including commercial vacant)	1,722.00	7	46,010	12,054	0	0	12,054	8,610	13,927	13,928
Industrial (including industrial vacant)	1,722.00	46	475,350	79,212	0	0	79,212	12,054	66,543	66,543
Rural residential (including rural residential vacant)	1,722.00	79	642,206	136,038	0	0	136,038	20,664	117,610	117,610
Accommodation	1,722.00	0	0	0	0	0	0	0		
UV Rural (including UV1, UV2, UV3 and Mining)	1,722.00	128	19,868,357	220,416	0	0	220,416	12,054		
0				0	0	0	0	173,922	198,482	198,482
0				0	0	0	0	34,440	26,246	26,246
0				0	0	0	0	494,726		
Sub-Totals		771	26,146,346	1,278,095	0	0	1,278,095	1,273,220	1,232,151	1,232,152
		6,285	498,321,286	16,669,578	163,181	0	16,832,759	16,941,949.00	15,662,185	15,680,194
Concession on general rates							(20,596)	(18,414)	(27,553)	(8,531)
Rates write-off								(1,114)	(125)	
Total amount raised from general rates							16,812,163	16,922,420	15,634,507	15,671,663
Specified area rates - bulk waste collection	0.001735			147,869			147,869	149,907	110,918	112,447
Specified area rates - Eaton landscaping	0.002006			186,017			186,017	187,970	268,148	276,345
Total specified area and ex gratia rates							333,886	337,877	379,066	388,792
Interim Back Rates										
Total rates							17,146,049	17,260,298	16,013,573	16,060,455



**Notes to the Statement of Financial Activity
For the Period Ended 31 May 2025**

10. INFORMATION ON BORROWINGS

Debenture Repayments

		Principal Opening Balance 1 July 2024	New Loans 2024/25		Principal Repayments 2024/25		Interest Repayments 2024/25		Principal Outstanding 31 May 2025	
Particulars	Loan No.		Actual	Adopted Budget	Actual	Adopted Budget	Actual	Adopted Budget	Actual	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Community Amenities										
Wanju/Waterloo Industrial Park										
Developer Contribution Plans	70	536,190	0	0	(36,539)	(73,340)	(5,733)	(11,149)	499,652	462,850
Waste Bins (3 Bin System)	71	232,873	0	0	(44,821)	(44,821)	(4,992)	(5,476)	188,051	188,052
Recreation and Culture										
Glen Huon Oval Club Rooms	69	790,946	0	0	(47,940)	(47,940)	(32,646)	(35,328)	743,005	743,006
Eaton Oval Club Rooms	72	678,174	0	0	(22,854)	(22,854)	(33,655)	(35,930)	655,320	655,320
Transport										
Depot Land	66	253,729	0	0	(68,881)	(68,881)	(10,565)	(11,379)	184,848	184,848
Economic Services										
Gravel Pit Land - Panizza Road	61	0	0	0	0	0	0	0	0	0
Other Property and Services										
Library / Adminstration Centre (#1)	73	5,808,022	0	0	(200,548)	(200,548)	(274,576)	(294,220)	5,607,473	5,607,474
Library / Adminstration Centre (#2)	74	1,500,000	0	0	(21,585)	(46,192)	(44,840)	(83,501)	1,478,415	1,453,808
ERP	75	0	1,600,000	1,600,000	0	(36,444)	0	(40,000)	1,600,000	1,563,556
		9,799,934	1,600,000	1,600,000	(443,169)	(541,020)	(407,007)	(516,983)	10,956,765	10,858,914

All debenture repayments are financed by general purpose revenue.

(Appendix ORD: 12.4.10B)



Notes to the Statement of Financial Activity For the Period Ended 31 May 2025

11. BUDGET AMENDMENTS

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

GL/JOB Code	Description	Council Resolution	Classification	Non Cash Adjustment \$	Increase in Available Cash \$	Decrease in Available Cash \$	Revised Budget Running Balance \$
	Budget Adoption		Opening Surplus (Budgeted)				506,246
	Permanent Changes		Adjustment to Opening year end Surplus (30/6/24) from \$652,816 to \$684,594.		31,778.00		538,024
0522501.48	Grant Revenue - Capital ESL MUN	28/08/2024 - 219-24	Non-operating Revenue		187,500		725,524
J05009	Increase from \$0 to \$212,650 for Ferguson BFB Building	28/08/2024 - 219-24	Asset Acquisition			(212,650)	512,874
0522501.48	Grant Revenue - Capital ESL MUN	28/08/2024 - 219-24	Non-operating Revenue		9,468		522,342
0531001	Plant & Equipment - Fire Prevention - FESA provided MUN	28/08/2024 - 219-24	Asset Acquisition			(10,414)	511,928
J14322	Increase from \$554,402 to \$631,400 for purchase of Generator	25/09/2024 - 245-24	Asset Acquisition			(76,998)	434,930
	Reallocation of \$13,000 for in kind contribution for purchase of Generator to						
J14325	J14322	25/09/2024 - 245-24	Operating Expense		13,000		447,930
0524501.48	Grant Revenue - OLPS (Taxable) MUN	25/09/2024 - 245-24	Non-operating Revenue		63,998		511,928
1143011	Transfer from Reserve - Sale of Land Reserve MUN	23/10/2024 - 271-24	Non-operating Revenue		1,200,000		1,711,928
J13007	Increase from 0 to \$1.2M in relation to purchase of Lot 100 Martin Pelusey Rd Waterloo.	23/10/2024 - 271-24	Asset Acquisition			(1,200,000)	511,928
	Increase on Budget from \$641,508 to \$679,949 and Forecast from \$422,666 to \$461,107 due to over budget expenditure for Refurbishment of ERC Accessible Toilets and Change room.	23/10/2024 - 277-24	Asset Acquisition			(38,441)	473,487
1141001	Transfer from Reserve - Building Maintenance Reserve MUN	23/10/2024 - 277-24	Non-operating Revenue		38,441		511,928
1444007	Increase Transfer from Reserve Budget & Forecast from \$316,101 to \$342,586	20/11/2024 - 294-24	Non-operating Revenue		26,485		538,413
1036002	Increase Vehicle Budget & Forecast from \$156,864 to \$162,161	20/11/2024 - 294-24	Asset Acquisition			(5,297)	533,116
1134007	Increase Vehicle Budget & Forecast from \$46,440 to \$51,737	20/11/2024 - 294-24	Asset Acquisition			(5,297)	527,819
1432001	Increase Vehicle Budget & Forecast from \$285,864 to \$296,458	20/11/2024 - 294-24	Asset Acquisition			(10,594)	517,225
1434001	Increase Vehicle Budget & Forecast from \$83,592 to \$88,889	20/11/2024 - 294-24	Asset Acquisition			(5,297)	511,928
	Increase Fees & Charges Budget & Forecast from \$32,180.25 to \$37,597.25						
1123003	by \$5,417 a pro rata figure annual lease \$13,000 x 5/12 portion of 35(Lot 101) Martin Pelusey Road.	20/11/2024 - 296-24	Operating Revenue		5,417		517,344
	Decrease Budget and forecast from \$66,215 to \$0 due to cancellation of Cudliss Street project	18/12/2024 - 311-24	Asset Acquisition		66,215		583,559
J12691	Decrease Budget and Forecast from \$10,000 to \$0 due to cancellation of Recreation Drive project	18/12/2024 - 311-24	Asset Acquisition		10,000		593,559
J12692							
	Increase Budget and Forecast by \$76,215 from \$100,000 to \$176,215 due to transfer of cancellation of projects at Cudliss Street and Recreation Drive.	18/12/2024 - 311-24	Asset Acquisition			(76,215)	517,344
J12694	Increase Budget by \$4,423 from \$27,429 to \$31,852 due to transfer from J11672 to support a one off payment to Burekup Cricket Club to replaced damaged artificial turf by vandals in 2024.	26/03/2025 - 47-25	Operating Expense		4,423		521,767
1119504	Decrease Budget by \$4,423 from \$15,000 to \$10,577 due to transfer to GL1119504 to support a one off payment to Burekup Cricket Club to replaced damaged artificial turf by vandals in 2024.	26/03/2025 - 47-25	Operating Expense			(4,423)	517,344
J11672	Increase Interim & Back Rates Revenue from \$163,1801 to \$225,000	26/03/2025 - 50-25	Operating Revenue		61,819		579,163
0320002	Decrease from \$1,011,465 to 885,326 General Purpose - (FAG)- Budgeted						
0321004	Advance for 25/26 (Expected to be Prepaid in 24/25 eg June 2025) = estimated 100% of 25/26 grant	26/03/2025 - 50-25	Operating Revenue			(126,135)	453,028
	Increase from \$609,542 to \$743,048 Local Road Grant - Budgeted Advance for 25/26 (Expected to be Prepaid in 24/25 eg June 2025) = estimated 100% of 25/26 grant.	26/03/2025 - 50-25	Operating Revenue		133,506		586,534
0321005							
0331003	Decrease from \$1,686,616.43 to \$1,679,245.43 Transfer from Unspent Grants Reserve - \$126,139LGGC FAG General Purpose & (\$71,160) LGGC Local Road	26/03/2025 - 50-25	Operating Expense		7,371		593,905
0321006	Increase Municipal Interest Revenue Budget from \$216,497 to \$420,000	26/03/2025 - 50-25	Operating Revenue		203,503		797,408
J05021	Increase of \$242,350 from \$37,048 to \$277,398 for MAFS	26/03/2025 - 50-25	Operating Expense			(240,350)	557,058
0521502.47	Increase from \$0 to \$242,350 for MAFS	26/03/2025 - 50-25	Operating Revenue		242,350		799,408
	Decrease from \$196,968 to \$9,468 - Ferguson Bushfire Station improvement is on hold, pending decision by Asset Management Fund (State Gov.) on return funding. Grant funding insufficient.	26/03/2025 - 50-25	Non-operating Revenue			(187,500)	611,908
0522501	Decrease from \$212,650 to \$0 - Ferguson Bushfire Station improvement is on hold, pending decision by Asset Management Fund (State Gov.) on return funding. Grant funding insufficient.						
J05009	Decrease from \$302,910 to \$200,000 updated forecast based on YTD and Trend	26/03/2025 - 50-25	Asset Acquisition		212,650		824,558
1011025	Increase from \$660,000 to \$760,000 for MAFS	26/03/2025 - 50-25	Operating Revenue		102,910		927,468
1124007	Increase from \$481,510 to \$670,690 GL level	26/03/2025 - 50-25	Operating Expense		100,000		1,027,468
1211003	Decrease from \$ 730,000 to (\$81,612)	26/03/2025 - 50-25	Operating Expense			(189,179)	838,289
1422502	NOTE: Profit & Loss on asset disposal is excluded from Surplus/Deficit calculation as per FM Regulations	26/03/2025 - 50-25			811,612		838,289
	Increase from \$45,000 to \$140,506 mainly due to Senior Asset Engineer will not be replaced being converted to Consultancy.	26/03/2025 - 50-25	Operating expense			(95,506)	742,783
1414502	Increase from \$690,566.10 to \$805,860, for building maintenance reserve from \$630,000 to \$745,294 net proceeds from sale of Sanford way.	26/03/2025 - 50-25	Operating expense			(115,294)	627,489
1131004							

(Appendix ORD: 12.4.10B)

J11201	Increase Budget by \$200,000 from 163,195.83 to \$363,195.83, due to acquisition of 75,000 KL water allocation license for Eaton oval and Eaton Foreshore.	26/03/2025 - 50-25	Operating expense	(200,000)	427,489
0522501	Increase from \$9,468 to \$196,968 - Ferguson Bushfire Station improvement is on hold, pending decision by Asset Management Fund (State Gov.) on return funding. Reinstated	26/03/2025 - 50-25	Non-operating Revenue	187,500	614,989
J05009	Increase from \$0 to \$212,650 - Ferguson Bushfire Station improvement is on hold, pending decision by Asset Management Fund (State Gov.) on return funding. Reinstated	26/03/2025 - 50-25	Asset Acquisition	(212,650)	402,339
				<u>3,719,946</u>	<u>(3,823,852)</u>
					402,339

(Appendix ORD: 12.4.11)

RISK ASSESSMENT TOOL								
OVERALL RISK EVENT: Schedule of Paid Accounts as at the 31st May 2025 RISK THEME PROFILE: 3 - Failure to Fulfil Compliance Requirements (Statutory, Regulatory) 6 - Community Engagement RISK ASSESSMENT CONTEXT: Operational								
CONSEQUENCE CATEGORY	RISK EVENT	PRIOR TO TREATMENT OR CONTROL			RISK ACTION PLAN (Treatment or controls proposed)	AFTER TREATMENT OR CONTROL		
		CONSEQUENCE	LIKELIHOOD	INHERENT RISK RATING		CONSEQUENCE	LIKELIHOOD	RESIDUAL RISK RATING
HEALTH	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
FINANCIAL IMPACT	Not monitoring ongoing financial performance would increase the risk of a negative impact on the financial position.	Moderate (3)	Unlikely (2)	Moderate (5 - 11)	Not required.	Not required.	Not required.	Not required.
SERVICE INTERRUPTION	: No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
LEGAL AND COMPLIANCE	Non-compliance with the legislative requirements that results in a qualified audit.	Minor (2)	Unlikely (2)	Low (1 - 4)	Not required.	Not required.	Not required.	Not required.
REPUTATIONAL	Non-compliance that results in a qualified audit can lead stakeholders to question the Council's ability to manage finances effectively.	Insignificant (1)	Unlikely (2)	Low (1 - 4)	Not required.	Not required.	Not required.	Not required.
ENVIRONMENT	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
PROPERTY	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.