

*A progressive, diverse and caring community,
with access to modern services and infrastructure,
in a unique part of the world*

MINUTES

for the

Ordinary Meeting of Council

to be held

3PM, WEDNESDAY 21 FEBRUARY 2024

Shire of Cuballing
CWA Hall
Campbell Street, Cuballing

COUNCIL MEETING PROCEDURES

1. All Council meetings are open to the public, except for matters raised by Council under “Confidential Matters”.
2. Members of the public may ask a question at an ordinary Council meeting at “Public Question Time”.
3. Members of the public who are unfamiliar with meeting procedures are invited to seek advice at the meeting. If unsure about proceedings, just raise your hand when the Presiding Member announces Public Question Time.
4. All other arrangements are in accordance with the Council’s standing orders, policies and decisions of the town.

DISCLAIMER

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In particular, and without derogating in any way from the broad disclaimer above, in any discussion regarding any planning application or application for a licence, any statement or limitation of approval made by a member or officer of the Shire of Cuballing during the course of any meeting is not intended to be and is not taken as notice or approval from the Shire of Cuballing. The Shire of Cuballing warns that anyone who has an application lodged with the Shire of Cuballing must obtain and only should rely on WRITTEN CONFIRMATION of the outcome of that application and any conditions attaching to the decision made by the Shire of Cuballing in respect of the application.

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1. DECLARATION OF OPENING:

The President declared the meeting open at 3.00 pm.

2. ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE:

2.1.1 Attendance

Cr Eliza Dowling
Cr Robert Harris
Cr Scott Ballantyne
Cr Adrian Kowald
Cr Steve Sexton

President
Deputy President

Mr Stan Scott
Mr Narelle Rowe
Mr Anthony Mort

Chief Executive Officer
Deputy Chief Executive Officer
Acting Manager of Work and Services

Visitors:

Mr Keith Bufton
Mrs Ruth Davis
Mr Peter Denton
Ms Helen Elliott
Ms Mikaela Oliveri
Mr Ash Sewell

2.1.2 Apologies

Nil

2.1.3 Leave of Absence

Nil

3. STANDING ORDERS:

OFFICER'S RECOMMENDATION / COUNCIL RESOLUTION 2024/001

That Standing Orders be suspended for the duration of the meeting to allow for greater debate on items.

Moved Cr Kowald, Seconded Cr Ballantyne

CARRIED 5/0

Crs Dowling, Harris, Ballantyne, Kowald and Sexton voted in favour

4. PUBLIC QUESTION TIME:

4.1 RESPONSE TO PREVIOUS QUESTIONS TAKEN ON NOTICE:

Nil

4.2 WRITTEN QUESTIONS PROVIDED IN ADVANCE:

Ms Elliott submitted several questions on behalf of the Cuballing Community Volunteer Group:

1. Question: What progress has been made on the Railway Reserve Plan?

Response: This remains a work in progress. Local Government Insurance Services wrote to Arc on our behalf explaining our collective risk mitigation capabilities. Arc remained unmoved and advised that they were constrained by the PTA. We have written to the PTA seeking their involvement.

2. Question: Has the Community Strategic Plan been adopted? It does not appear on the website

On the Agenda for today's meeting. We needed to complete the companion document to make it compliant.

3. Question: Why is the Shire asking for 'big ideas' when this was done last year, and we already have developed a Community Development Action Plan?

Community engagement is a continuing and ongoing process. We are always on the look out for more community input or ideas. The post cards are a convenient tool to do so.

4. Question: What progress has been made on the Community Development Action Plan?

We have not received the final hard copies of the plan, though a close to final electronic copy has been circulated to all participants. Rural Aid has indicated that the hard copies have been sent but we do not appear to have received them.

5. What progress has been made in developing Community Resource type centres at Cuballing and Popanyinning?

We have funding for an upgrade to the school house in Popanyinning. In Cuballing we will use this building (the CWA Hall). The single \$10,000 grant from CBH was not sufficient for both locations so Council will apply some additional funds.

6. What progress has been made on the Heritage Walk Trail?

Funding in this year's budget but no real progress. The plans were shared with CCVG in 2021 but no feedback has been forthcoming. Ms Elliott commented that the plans were shown but no feedback was invited. The CEO had a different recollection but will provide another copy.

7. What progress has been made on the Cuballing Skate Park Master Plan/Refurbishment?

I am not aware of any skate park master plan? There has been some upgrade to facilities at the park but no master plan.

8. What progress has been made on the purchase of land -Light Industrial Area?

We have approached one landowner, but he was not interested in selling. We are considering other options

9. What progress has been made on extending the Cemetery Niche wall?

We have accepted a quotation. Work should commence in March. A contract has been awarded. The work will consist of a mirror image of the present niche wall, effectively two niche wall back to back. Me Elliott asked if the wall will be painted like the niche wall in Popanyinning and was advised that because of the quality of the face brick painting was not being considered.

10. What was the result of calling for nominations for Council in January?

No nominations received. See today's agenda.

11. What is the reasoning behind extending the footpath on Campbell Street?

The extension was requested by residents. Mrs Davis who was one of people who requested the work was present at the meeting thanked Council for the changes and noted that it is already improving the quality of life for her husband.

12. Last year I requested that the planter boxes that were originally intended for the Cemetery be donated to the Roadhouse to enhance the area as a community hub. This was one of the main ideas floated at a workshop we had. I was told they were to be used for a community garden at the Aged Care housing and this is where they are now located. Would Council reconsider the original idea?

Not at this stage. They have been installed as part of the common areas at the independent living units

Mr Peter Denton pointed out that there is inherent risk in the interaction between large trucks, TransWA Busses and children and families visiting the Road House. He asked the following:

13. What progress has been made on developing parking areas for trucks outside the roadhouse?

We have developed a concept plan, but we do not have a Council resolution or agreement from Main Roads as yet. The concept plan has been costed at over \$500,000 and would still need sign off by Main Roads. The CEO I would prefer to do something more substantial in the railway reserve, but that will depend on progress with ARC and the PTA, but would also be more likely to attract Federal funding under the Heavy Vehicle Rest Area Program.

4.3 PUBLIC QUESTIONS FROM THE GALLERY:

1. Mrs Davis outlined her efforts to obtain transport support for Cuballing residents to get to and from Narrogin and asked if Council would be able to assist, perhaps through a community bus.

The CEO advised that Council has no specific plans but would be happy to continue to work with her to explore options.

2. Mr Sewell commented on the public meeting that occurred the previous evening and asked if Council would keep the community informed of progress on the issues raised.

The CEO advised and Mr Sewell acknowledged that the Shire has already provided an update on Facebook and would continue to keep the community informed of any changes. The CEO noted that he was on leave and out of State at the time of the last fire and that the community meeting was arranged by Narrelle Rowe and Bruce Brennan in his absence and on their own initiative and he congratulated them on their response to community concerns.

5. APPLICATIONS FOR LEAVE OF ABSENCE:

Cr Sexton requested a leave of absence for March Ordinary Council Meeting

COUNCIL RESOLUTION 2024/002

That Cr Sexton be granted a leave of absence for the March 2024 Ordinary Meeting of Council.

Moved Cr Ballantyne, Seconded Cr Kowald

CARRIED 5/0

Crs Dowling, Harris, Ballantyne, Kowald and Sexton voted in favour

6. CONFIRMATION OF MINUTES:

6.1.1 Ordinary Meeting of Council held on Wednesday 20th December 2023

OFFICER'S RECOMMENDATION / COUNCIL RESOLUTION 2024/003

That the Minutes of the Ordinary Meeting of Council held on Wednesday 20 December 2023 be confirmed as a true record of proceedings.

Moved Cr Kowald, Seconded Cr Ballantyne

CARRIED 5/0

Crs Dowling, Harris, Ballantyne, Kowald and Sexton voted in favour

**7. PETITIONS/DEPUTATIONS/PRESENTATIONS/
SUBMISSIONS:**

Nil at this time.

8. DISCLOSURE OF FINANCIAL INTEREST:

DISCLOSURE OF FINANCIAL INTEREST AND PROXIMITY INTEREST

Members must disclose the nature of their interest in matters to be discussed at the meeting.

Employees must disclose the nature of their interest in reports or advice when giving the report or advice to the meeting.

DISCLOSURE OF INTEREST AFFECTING IMPARTIALITY

Members and staff must disclose their interest in matters to be discussed at the meeting in respect of which the Member or employee has given or will give advice.

There were no disclosures of interest.

9. REPORTS OF OFFICERS AND COMMITTEES:

9.1 DEPUTY CHIEF EXECUTIVE OFFICER:

9.1.1.1 List of Payments – December 2023

File Ref. No:	NA
Disclosure of Interest:	Nil
Date:	16 February 2024
Author:	Careese Raneri
Attachments:	9.1.1.1A List of Municipal Accounts 9.1.1.1B List of Credit Card Transactions 9.1.1.1C Petty Cash and Coles Card

Summary

Council is to review payments made under delegation in December 2023.

Background – Nil

Comment

Council is provided with details of payments and credit card transactions made during the month of December 2023 as listed in the attachments.

Strategic Implications – Nil

Statutory Environment – Nil

Policy Implications – Nil

Financial Implications – Nil

Economic Implication – Nil

Environmental Considerations – Nil

Consultation – Nil

Options

Council may resolve:

1. the Officer's Recommendation; or
2. to not note the list of accounts.

Voting Requirements – Simple Majority

OFFICER'S RECOMMENDATION / COUNCIL RESOLUTION 2024/004

That Council receives:

1. the List of Accounts paid in December 2023 under delegated authority in accordance with Regulation 13(1) of the Local Government (Financial Management) Regulations 1996, including payments from Council's Municipal Fund totalling \$458068.66 included at Attachment 9.1.1.1A.
2. a summary of transactions completed on Credit Cards by Council Staff for the period ending 31 December 2023 included at Attachment 9.1.1.1B.
3. a summary of transactions completed on Coles Cards and Petty Cash for the period ending 31 December 2023.

Moved Cr Kowald, Seconded Cr Sexton

CARRIED 5/0

Crs Dowling, Harris, Ballantyne, Kowald and Sexton voted in favour

LIST OF DECEMBER 2023 MUNICIPAL FUND ACCOUNTS

Chq/EFT	Date	Name	Description	Amount
833	01/12/2023	Police Licensing Payments	Police Licensing Payments	-104.30
833	04/12/2023	Police Licensing Payments	Police Licensing Payments	-1740.95
DD3911.1	05/12/2023	National Australia Bank	Credit Card Payment – November	-1347.87
EFT8498	05/12/2023	Department Of The Premier & Cabinet - State Law Publisher	Gazettal Of Shire Of Cuballing Local Planning Scheme No 2, Amendment No 6	-3725.20
EFT8501	05/12/2023	Landgate	Changes From UV To GRV - Online Shop Charges	-91.50
EFT8502	05/12/2023	Shire Of Narrogin	Disposal Of Kerbside Collection Waste July And August 2023	-5939.75
EFT8500	05/12/2023	Great Southern Waste Disposal	Rubbish Removal - Household Service X 269 @ \$1.81 Each	-8026.21
EFT8499	05/12/2023	Great Southern Fuel Supplies	Bulk Diesel Fuel - Docket No. 2160542	-5358.23
EFT8503	05/12/2023	Sheridan's	Brass Plate 190 X 30 With Postage	-133.10
DD3921.8	06/12/2023	Hesta	Superannuation Contributions	-503.88
DD3921.7	06/12/2023	Anz Smart Choice Super	Superannuation Contributions	-153.62
DD3921.2	06/12/2023	Hostplus Super	Superannuation Contributions	-568.91
833	06/12/2023	Police Licensing Payments	Police Licensing Payments	-1529.75
DD3921.6	06/12/2023	MLC Super Fund	Superannuation Contributions	-272.09
DD3921.5	06/12/2023	Colonial First State	Superannuation Contributions	-272.09
DD3921.4	06/12/2023	Matrix Superannuation	Superannuation Contributions	-198.27
DD3921.3	06/12/2023	Australian Super	Payroll Deductions	-2028.74
DD3921.1	06/12/2023	Aware Super Pty Ltd	Payroll Deductions	-4986.92
833	07/12/2023	Police Licensing Payments	Police Licensing Payments	-133.10
833	07/12/2023	ATO Clearing Account Bas	Credit From ATO	5.19
20241	07/12/2023	Synergy	Electricity Charges - Street Lights X 43	-6163.91
20242	07/12/2023	Water Corporation	Water Charges - LGA Standpipe At Austral Street Cuballing	-4193.92
EFT8528	07/12/2023	Western Stabilisers	Wet Mixing And Cement,Lime Stabilising Cuballing East Road As Per RFQ 2023/24	-140656.21
EFT8527	07/12/2023	WA Local Government Association (Walga)	Sector Industrial Relations Legal Fund	-2200.00
EFT8526	07/12/2023	Total Undercar	Repair And Supply 2 New Tyres and Rims For Road Sweeper On Tractor	-621.00
EFT8504	07/12/2023	Bruce Brennan	50% Reimbursement Synergy	-163.45
EFT8505	07/12/2023	Burgess Rawson (WA) Pty Ltd	Water Consumption - Cuballing War Memorial 29/09/2023 To 21/11/2023	-498.29
EFT8506	07/12/2023	Best Office Systems	Monthly Photocopier Charges	-868.22
EFT8507	07/12/2023	Cloud Payment Group	Debt Collection Services - April 2023	-198.00

EFT8508	07/12/2023	Construction Hydraulic Design Pty Ltd	Practical Completion Inspection of Age Housing Units	-1760.00
EFT8509	07/12/2023	Dx Print Group Pty Ltd	Reprint Of the Numbat Country As Per Quote 44,388/1	-5082.00
EFT8510	07/12/2023	Great Southern Fuel Supplies	Bulk Diesel Fuel Delivery	-9665.09
EFT8511	07/12/2023	Hanson Construction Materials	675 Ton Delivered To Cuballing East Road Of 14mm Washed Granite To Mrd Specs 150 Ton	-19147.17
EFT8512	07/12/2023	Hersey Safety Pty Ltd	200 X White Posts 200 X White Delineators 200 X Red Delineators 48 X Cans Spray Mark Paint	-4791.07
EFT8513	07/12/2023	Kalexpress & Quality Transport	Monthly Freight Charges	-105.69
EFT8514	07/12/2023	Lo-Go Appointments	Contract - Temporary Rates Officer	-5407.05
EFT8515	07/12/2023	McDougall Weldments	Repairs To Pontoon and Worm Drive Pump Bracket Labour	-910.00
EFT8516	07/12/2023	Narrogin Betta Home Living	Replacement Fridge For Cuballing Recreation Centre	-798.00
EFT8517	07/12/2023	Narrogin Cabinetmakers	New Kick Boards on The CEO House Kitchen	-660.00
EFT8518	07/12/2023	Narrogin Packaging and Motorcycles & Accessories	4 X Boxes Toilet Rolls 2 X Boxes Hand Towels	-618.65
EFT8519	07/12/2023	Narelle Gay Rowe	Reimbursement Of Internet Costs	-269.91
EFT8520	07/12/2023	Peter Scott Ballantyne	Candidate Refund	-100.00
EFT8521	07/12/2023	Quality Press	Personal Fire Diary for FCO 4 Pack	-218.90
EFT8522	07/12/2023	Robert John Harris	Candidate Refund	-100.00
EFT8523	07/12/2023	Rural Traffic Services Pty Ltd	Supply Of Traffic Management and Traffic Control Cuballing East Road	-30180.22
EFT8524	07/12/2023	Shire Of Narrogin	Ranger Services	-296.00
EFT8525	07/12/2023	South West Fire Units	Cn1992 'B' Service & Repairs	-9740.94
833	08/12/2023	Police Licensing Payments	Police Licensing Payments	-290.35
EFT8529	08/12/2023	Sportspower Narrogin	Commodine Award - Sponsorship Narrogin Senior High School - 11th December 2023	-100.00
833	11/12/2023	Police Licensing Payments	Police Licensing Payments	-5606.20
833	12/12/2023	Police Licensing Payments	Police Licensing Payments	-840.95
833	13/12/2023	Police Licensing Payments	Police Licensing Payments	-99.70
EFT8531	14/12/2023	Goodyear Autocare Narrogin	Repair To Tyre Puncture	-45.00
EFT8532	14/12/2023	Great Southern Fuel Supplies	Bulk Diesel Fuel Delivery	-4828.53
EFT8533	14/12/2023	Great Southern Waste Disposal	Rubbish Removal – Recycling and General	-7227.48
EFT8534	14/12/2023	Hancocks Home Hardware	Depot Materials - Offset Butto Clear Fly Screen	-2.95
EFT8535	14/12/2023	Lo-Go Appointments	Contract - Temporary Rates Officer	-5164.16
EFT8536	14/12/2023	Marketforce	Election Notice - West Australian - Local Government Notices	-478.16
EFT8537	14/12/2023	Mcdougall Weldments	Repairs To Hydraulic Mount On UD Truck	-687.30
EFT8538	14/12/2023	Mcleods Barristers & Solicitors	Preparation Of Three Agreements, One Application for New Title	-961.30

EFT8539	14/12/2023	Melchiorre Plumbing and Gas	Fuiji Clean - Service Fuji Clean Unit	-350.00
EFT8540	14/12/2023	Moore Stephens (Wa) Pty Ltd	Combined Financial Management Review and Audit Regulation	-11000.00
EFT8541	14/12/2023	Narrogin Auto Electrics	Replacement Kevrex Isolator Handel	-84.33
EFT8542	14/12/2023	Narrogin Earthmoving and Concrete	Supply Of Bomag Rubber Tyred Roller For Winter Grading	-13183.50
EFT8543	14/12/2023	Narrogin Packaging and Motorcycles & Accessories	4 X Hand Soap 5lts	-269.35
EFT8544	14/12/2023	Parrys Narrogin	3 X Work Shirts Ona Hi Vis Mark 1 X Jacket on a Hi Vis	-288.80
EFT8545	14/12/2023	Southern Lock and Security	2 X 50mm Padlocks Keyed Number 3+ Master+1	-752.21
EFT8546	14/12/2023	Shire Of Williams	Annual Contribution	-5500.00
EFT8547	14/12/2023	The West Australian	Council Election Advertising	-240.00
EFT8548	14/12/2023	Zircodata Pty Ltd	Monthly Archive Storage Fees	-22.43
EFT8549	14/12/2023	Builders Registration Board Building Commission	November 2023 Building Services Levy	-174.95
DD3932.1	14/12/2023	Telstra	SMS Message Harvest Ban Service	-194.72
DD3933.1	14/12/2023	Telstra	SMS Message Harvest Ban Service	-330.54
EFT8530	14/12/2023	Cuby Roadhouse	Photocopy Paper X 10 Boxes A4	-996.86
833	14/12/2023	Police Licensing Payments	Police Licensing Payments	-1775.45
20243	14/12/2023	Shire Of Cuballing	Monthly Account	-375.10
833	15/12/2023	Police Licensing Payments	Police Licensing Payments	835.21
833	15/12/2023	Police Licensing Payments	Police Licensing Payments	-106.35
833	18/12/2023	Police Licensing Payments	Police Licensing Payments	-313.70
DD3946.1	18/12/2023	Aussie Broadband	Monthly Internet Charges	-237.00
DD3945.1	18/12/2023	Telstra	Mobile Charges	-393.84
DD3944.1	18/12/2023	Telstra	Mobile Charges	-393.84
DD3943.1	18/12/2023	Telstra	Landline Charges	-327.83
DD3942.1	18/12/2023	Department Of Mines, Industry Regulation and Safety - Bonds Administration	Bond Payment For Unit 1 82 Austral Street	-1650.00
DD3952.8	20/12/2023	Hesta	Superannuation Contributions	-503.88
DD3952.7	20/12/2023	Anz Smart Choice Super	Superannuation Contributions	-214.60
DD3952.6	20/12/2023	MLC Super Fund	Superannuation Contributions	-272.09
DD3952.5	20/12/2023	Colonial First State	Superannuation Contributions	-272.09
DD3952.4	20/12/2023	Australian Super	Payroll Deductions	-2031.94
DD3952.3	20/12/2023	Hostplus Super	Superannuation Contributions	-568.91
DD3952.2	20/12/2023	Matrix Superannuation	Superannuation Contributions	-308.63
DD3952.1	20/12/2023	Aware Super Pty Ltd	Payroll Deductions	-4698.57
833	21/12/2023	Police Licensing Payments	Police Licensing Payments	-5397.50
EFT8574	22/12/2023	Pingelly Tyre Service	2 X New Trailer Tyres Fitted	-682.00
EFT8575	22/12/2023	Reinforced Concrete Pipes	Pipes and Headwalls	-5751.21
EFT8576	22/12/2023	Security Man Pty Ltd	Quarterly Monitoring - Security System	-110.00

EFT8577	22/12/2023	Whitford Fertilisers Narrogin	Weighbridge - Waste Management October	-203.50
EFT8578	22/12/2023	Winc Australia Pty Limited	3 Piece Set Tubeclip Fasteners - 500	-641.01
EFT8564	22/12/2023	It Vision	Consultant Fee To Correct Payroll Error	-1108.80
EFT8563	22/12/2023	Ikes Home Improvement & Glass Centre	Replacement Of Damaged Windows	-7417.85
EFT8562	22/12/2023	Hancocks Home Hardware	Key Blank Single Cut	-8.00
EFT8561	22/12/2023	Great Southern Fuel Supplies	Bulk Diesel Fuel Delivery	-8348.82
EFT8560	22/12/2023	Farmworks Narrogin	3 X Packet Of Gripples 1 X 10 Gal Posts 1.65	-284.90
EFT8559	22/12/2023	Edge Planning & Property	Planning Services in October 2023	-659.17
EFT8557	22/12/2023	Corsign (Wa) Pty Ltd	1 X Saltbush Flats Sign 2 X Emergency Assembly Point Signs	-144.10
EFT8556	22/12/2023	Cloud Payment Group	Debt Collection Services - November 2023	-117.70
EFT8555	22/12/2023	Birds Silos & Shelters	Repair To Damaged Personal and Roller Door At Popanyinning Tennis Courts	-638.00
EFT8554	22/12/2023	Best Office Systems	Monthly Photocopier Charges	-694.16
EFT8553	22/12/2023	BMR Mechanical Pty Ltd	Replace 2 X Fan Belts and Aircon Belt	-583.44
EFT8552	22/12/2023	Bill & Bens Hot Bread Shop	40 Dinner Rolls For Staff Christmas Party	-24.00
EFT8551	22/12/2023	Allan's Bobcat & Truck Hire	Supply And Install Neetascreen Fence at Shire Office As Per Quote 25 Woodland Grey	-10494.00
EFT8550	22/12/2023	Armadale Mower World	Repairs To Clutch on Mey Reel Mower	-63.00
EFT8565	22/12/2023	Kalexpress & Quality Transport	Dx Print Group -Numbat Country Books	-309.52
EFT8567	22/12/2023	Liquorbarons	Alcohol For The Staff Christmas Party	-957.44
833	22/12/2023	Principal Repayment Aged Accommodation - Loan 65	Principal Repayment Aged Accommodation	-35603.38
833	22/12/2023	Interest On Aged Accommodation Units - Loan 65	Interest On Aged Accommodation Units	-17766.50
833	22/12/2023	Police Licensing Payments	Police Licensing Payments	-542.95
EFT8573	22/12/2023	Narrogin Country Fresh Meats	Meat For Staff Christmas Party	-297.54
EFT8572	22/12/2023	Narelle Gay Rowe	Reimbursement Of Electricity	-130.38
EFT8571	22/12/2023	Narrogin Bearing Services	1 X Metric Jumbo Key Set 1 X Imperial Jumbo Key Set 1	-857.33
EFT8570	22/12/2023	Melchiorre Plumbing and Gas	Find And Repair Leaking Pipe for Popanyinning Toilets	-1057.10
EFT8569	22/12/2023	Mcdougall Weldments	Repairs To Bash Plate on Quick Coupler Cat 930g	-352.75
EFT8568	22/12/2023	Mary Caunt	Shire Of Cuballing Donation to Cuballing Christmas Tree 2023	-210.00
833	27/12/2023	Police Licensing Payments	Police Licensing Payments	-433.25
833	28/12/2023	Police Licensing Payments	Police Licensing Payments	-328.00
Total				458068.66

CREDIT CARD TRANSACTIONS

Provider	Description	Line Total
Cuballing Tavern	Dinner for December Council Meeting	346.50
Officeworks	Materials For Admin Staff	71.91
Duke York Hotel	Accommodation For Rates Trainer	121.98
Local Government Professionals	Excel Workshop Registration	650.00
Team Global Express	Postage Fees	78.02
Local Government Professionals	Refund for Being Charged Incorrect Rate	-130.00
Shire of Narrogin	Reimbursement For Government Convention Dinner	422.24
Richo	Toner Cartridge for Dot Printer	191.50
Caltex Narrogin	Fuel For DCEO Vehicle	28.01
Knightline Computers	Monitor For DCEO And Wireless Keyboard	248.90
The Reject Shop	Christmas Decorations For The Shire Office	205.75
Coles Narrogin	Members Refreshments and Employee Going Away	61.35
Fortune French Hot Bread	Employee Going Away Afternoon Tea	57.51
The Reject Shop	Christmas Tree For Shire Office	10.00
Coles Narrogin	Batteries For DCEO Keyboard	10.00
Coles Narrogin	Present for previous Employee	450.00
Seek	Admin Officer Advertisement	401.50
Coles Narrogin	Batteries	39.60
Shire of Cuballing – DOT	Renewal For CN157 (6 Months)	207.79
Shire of Cuballing – DOT	Renewal For CN157 (6 Months)	10.31
Narrogin Motel	Accommodation For Rates Trainer	172.50
Knightline Computers	Monitor For Projects Officers	169.00
Brandos Automotive	Vehicle Inspection for Master Trailer Cn3468	150.60
Brandos Automotive	Vehicle Inspection for Slave Trailer Cn3469	150.60
Shire of Cuballing – DOT	Change Of Plates for Slave Trailer Cn3469	31.10
Shire of Cuballing – DOT	Change Of Plates for Master Trailer Cn3468	31.10
Shire of Cuballing – DOT	Vehicle Movement Permit for Slave Trailer Cn3469	16.50
Shire of Cuballing – DOT	Vehicle Movement Permit for Slave Trailer Cn3469	6.85
Shire of Cuballing – DOT	Vehicle Movement Permit for Master Trailer Cn3468	16.50
Shire of Cuballing – DOT	Vehicle Movement Permit for Master Trailer Cn3468	6.85
	Total	4234.47

PETTY CASH AND COLES CARD PAYMENTS

Nil.

9.1.1.2 List of Payments – January 2024

File Ref. No: NA
Disclosure of Interest: Nil
Date: 16 February 2024
Author: Careese Ranieri
Attachments: 9.1.1.2A List of Municipal Accounts
9.1.1.2B List of Credit Card Transactions
9.1.1.2C Petty Cash and Coles Card

Summary

Council is to review payments made under delegation in January 2023.

Background – Nil

Comment

Council is provided with details of payments and credit card transactions made during the month of January 2024 as listed in the attachments.

Strategic Implications – Nil

Statutory Environment – Nil

Policy Implications – Nil

Financial Implications – Nil

Economic Implication – Nil

Environmental Considerations – Nil

Consultation – Nil

Options

Council may resolve:

3. the Officer's Recommendation; or
4. to not note the list of accounts.

Voting Requirements – Simple Majority

OFFICER'S RECOMMENDATION / COUNCIL RESOLUTION 2024/005

That Council receives:

- 1. the List of Accounts paid in January 2024 under delegated authority in accordance with Regulation 13(1) of the Local Government (Financial Management) Regulations 1996, including payments from Council's Municipal Fund totalling \$300512.32 included at Attachment 9.1.1.1A.**
- 2. a summary of transactions completed on Credit Cards by Council Staff for the period ending 31 January 2024 included at Attachment 9.1.1.1B.**
- 3. a summary of transactions completed on Coles Cards and Petty Cash for the period ending 31 January 2024.**

Moved Cr Kowald, Seconded Cr Harris

CARRIED 5/0

Crns Dowling, Harris, Ballantyne, Kowald and Sexton voted in favour

LIST OF JANUARY 2024 MUNICIPAL FUND ACCOUNTS

Chq/EFT	Date	Name	Description	Amount
EFT8579	03/01/2024	Eco-Edge Environmental Services	Fauna Flora Field Survey and Habitat Survey On Stratherne RD	-4741.00
EFT8580	03/01/2024	Lawn Doctor	Verti Drain and Fertilise Cuballing Oval	-5355.80
DD3958.8	03/01/2024	Hesta	Superannuation Contributions	-503.88
DD3958.7	03/01/2024	Anz Smart Choice Super	Superannuation Contributions	-233.46
DD3958.6	03/01/2024	MLC Super Fund	Superannuation Contributions	-272.09
DD3958.5	03/01/2024	Colonial First State	Superannuation Contributions	-272.09
DD3958.4	03/01/2024	Australian Super	Payroll Deductions	-1632.97
DD3951.1	03/01/2024	Aware Super Pty Ltd	Superannuation Contributions	-62.50
DD3951.2	03/01/2024	Australian Super	Superannuation Contributions	-264.82
DD3958.3	03/01/2024	Hostplus Super	Superannuation Contributions	-568.91
DD3958.1	03/01/2024	Aware Super Pty Ltd	Payroll Deductions	-4685.41
DD3958.2	03/01/2024	Matrix Superannuation	Superannuation Contributions	-318.92
834	04/01/2024	Police Licensing Payments	Police Licensing Payments	-3618.65
834	08/01/2024	Police Licensing Payments	Police Licensing Payments	-495.10
834	09/01/2024	Police Licensing Payments	Police Licensing Payments	-2040.85
834	10/01/2024	Police Licensing Payments	Police Licensing Payments	-1097.80
DD3965.1	10/01/2024	Telstra	All Mobile and Landline Charges	-1128.12
834	11/01/2024	Police Licensing Payments	Police Licensing Payments	-126.70
20244	11/01/2024	Shire Of Cuballing	Standpipe Charges	-15542.80
20245	11/01/2024	Water Corporation	Water Charges - Francis Street Popanyinning	-220.76
EFT8582	11/01/2024	Builders Registration Board Building Commission	Building Services Levy - December 2023	-56.65
EFT8583	11/01/2024	Best Office Systems	2 X Task Chairs	-619.00
EFT8584	11/01/2024	Cuby Roadhouse	Food And Drinks for Fire Fighters	-2341.58
EFT8585	11/01/2024	David Gray & Co Pty Ltd	6 X 140lt Light Blue Rubbish Bins	-814.37
EFT8586	11/01/2024	Edge Planning & Property	Planning Services in December 2023	-387.75
EFT8587	11/01/2024	Great Southern Fuel Supplies	Bulk Diesel Fuel Delivery	-3707.45
EFT8588	11/01/2024	Mcleods Barristers & Solicitors	Preparation Of Three Agreements, One Application for New Title	-72.93
EFT8589	11/01/2024	Narrogin Auto Electrics	1 X CTEC 25amp Battery Charger	-731.50
EFT8590	11/01/2024	Narrogin Hardware And Building Supplies (Makit)	Materials For the Shire Rec Centre	-213.20
EFT8591	11/01/2024	Narrogin Pumps Solar and Spraying	Various Hose Parts for Land Cruiser Fire Tender	-95.95
EFT8592	11/01/2024	Shire Of Narrogin	1000 Liters of Emulsion For Bitumen Patching	-1172.00
EFT8593	11/01/2024	Total Quality Clean	Carpet Cleaning – Shire Office	-764.50
EFT8594	11/01/2024	Westrac	250hr Service to Cat 938K	-2783.92
EFT8595	11/01/2024	Zircodata Pty Ltd	Storage Perido: 26/11/2023 To 25/12/2023	-22.43
834	12/01/2024	Police Licensing Payments	Police Licensing Payments	-834.00

834	15/01/2024	Police Licensing Payments	Police Licensing Payments	-467.15
DD3969.5	17/01/2024	Australian Super	Payroll Deductions	-1853.82
DD3969.6	17/01/2024	Colonial First State	Superannuation Contributions	-272.09
DD3969.7	17/01/2024	MLC Super Fund	Superannuation Contributions	-272.09
834	17/01/2024	Police Licensing Payments	Police Licensing Payments	-1053.25
DD3969.8	17/01/2024	Anz Smart Choice Super	Superannuation Contributions	-155.36
DD3969.4	17/01/2024	Hesta	Superannuation Contributions	-681.72
DD3969.2	17/01/2024	Matrix Superannuation	Superannuation Contributions	-339.66
DD3969.3	17/01/2024	Hostplus Super	Superannuation Contributions	-568.91
DD3969.1	17/01/2024	Aware Super Pty Ltd	Payroll Deductions	-4691.69
EFT8607	18/01/2024	Narrogin Freightlines	Monthly Freight Charges	-666.65
EFT8608	18/01/2024	Narelle Gay Rowe	Reimbursement Of 50% Of Bachelor of Commerce Unit	-1500.00
EFT8609	18/01/2024	Narrogin Stihl	Chainsaw Files	-36.04
EFT8610	18/01/2024	Optraffic WA	Repair To Sim Card Reader So We Can Remote Program.	-1490.50
EFT8611	18/01/2024	Pingelly Tyre Service	New Tyre for Popanyinning 4.4 Fire Truck and Tyre Disposal	-66.00
EFT8612	18/01/2024	Shire Of Narrogin	1000 Liters of Emulsion for Bitumen Patching	-1168.00
EFT8613	18/01/2024	Steven Sexton	Reimbursement For Council Nomination	-100.00
EFT8614	18/01/2024	Total Undercar	4 X New Tyres Fitted and Balanced for CN039 CX 30	-1200.00
EFT8615	18/01/2024	The Anchormen	The Anchormen Sea Shanties Show	-250.00
EFT8616	18/01/2024	Wallis Computer Solutions	Microsoft 365 X 1 User, Msoft 365 Business	-9173.32
EFT8617	18/01/2024	Western Australian Electoral Commission	Conduct Of 2023 Ordinary Election	-5723.86
EFT8606	18/01/2024	Narrogin Earthmoving and Concrete	Hire Of Semi Side Tipper for Stratherne Road Tree Clearing Docket	-11497.20
EFT8605	18/01/2024	Lg Corporate Solutions Pty Ltd	Financial Consultancy - Period Of 20 October	-5912.50
EFT8604	18/01/2024	Great Southern Waste Disposal	Rubbish Removal - Recycling Service X 269 @ \$3.86 Each	-6907.60
EFT8603	18/01/2024	Deborah OLD	Council Nomination Refund	-100.00
DD3975.1	18/01/2024	inet Limited	Monthly NBN Internet Service	-89.99
DD3974.1	18/01/2024	Aussie Broadband	Monthly Internet Charges	-158.00
EFT8596	18/01/2024	Allan's Bobcat & Truck Hire	Excavator Hire to Dig Grave	-484.00
EFT8597	18/01/2024	Allans Auto Electrics and Air Conditioning	Repairs To Trucks Water Tank - CN026	-3649.25
EFT8598	18/01/2024	Brandworx Australia	Inside Staff Uniforms	-265.66
EFT8599	18/01/2024	Birds Silos & Shelters	Repairs To Personal and Roller Doors at Popo Tennis Courts - Insurance Claim	-638.00
EFT8600	18/01/2024	Councilfirst Pty Ltd	Council First Records License Subscription Fee	-19244.83
EFT8601	18/01/2024	Dews Mini Excavations	Culvert Cleaning and Culvert Extensions for Strathern Rd 4 X Days	-6600.00
20246	18/01/2024	Water Corporation	Water Charges - Standpipe at Francis Street Narrogin Fl Lot Road Res Opp L63	-3832.25

EFT8602	18/01/2024	Dx Print Group Pty Ltd	C4 Plain face Envelopes X 500	-330.00
EFT8618	19/01/2024	B + S Printing Company	50 X Prestart Books	-1292.50
834	22/01/2024	Police Licensing Payments	Police Licensing Payments	933.70
834	22/01/2024	Police Licensing Payments	Police Licensing Payments	-982.45
834	23/01/2024	Police Licensing Payments	Police Licensing Payments	-1039.20
EFT8636	24/01/2024	Westrac	16 X Bucket Teeth For 938K Loader 16 X Pins and Retainers	-3811.33
EFT8633	24/01/2024	Steven Sexton	Member Sitting Fees	-201.66
EFT8632	24/01/2024	Robert John Harris	Deputy Presidents Allowance and Member sitting Fees	-2450.00
EFT8631	24/01/2024	Peter Scott Ballantyne	Council Sitting Fees	-403.33
20247	24/01/2024	Synergy	Electricity Charges - Lot 124 Campbell Street	-1263.62
EFT8630	24/01/2024	Office Of the Auditor General	Fee For Audit of The Year Ended 30 June 2023	-27599.00
EFT8629	24/01/2024	Narrogin Earthmoving and Concrete	Tree Removal Strathern Rd R001E.	-15345.00
EFT8628	24/01/2024	Melchiorre Plumbing and Gas	Inspect Ice Machine Not Working Replace Ice Machine	-3304.29
EFT8627	24/01/2024	LGIS Risk Management	Regional Risk Coordinator Services	-2788.42
EFT8626	24/01/2024	Julie A Christensen	Member Sitting Fees	-815.00
EFT8625	24/01/2024	Industrial Automation Group Pty Ltd	Upgrade Of Cuballing And Popanyinning Standpipes	-9091.50
EFT8624	24/01/2024	Hancocks Home Hardware	Depot Materials	-69.98
EFT8623	24/01/2024	Great Southern Fuel Supplies	Bulk Diesel Fuel Delivery	-2666.33
834	24/01/2024	Police Licensing Payments	Police Licensing Payments	-2478.90
EFT8635	24/01/2024	The Fresh Fish Van	Seafood For the Staff Xmas Party 2023	-120.00
EFT8634	24/01/2024	Sunny Industrial Brush ware Pty Ltd	2 X New Broom Bobins for Sewell B200	-2277.00
EFT8622	24/01/2024	Elisa Alice Dowling	President Allowance and Sitting Fees	-6660.00
EFT8621	24/01/2024	Dawson Robert Bradford	Councillor Sitting Fees	-480.00
EFT8620	24/01/2024	Air & Power	Servicing Of Shires Air Compressors In The Yard And Hino	-1610.67
EFT8619	24/01/2024	Adrian James Kowald	Councillor Sitting Fees	-1867.40
DD4002.1	24/01/2024	National Australia Bank	CEO Credit Card - Local Government Professionals Excel Workshop Registration	-4234.47
834	25/01/2024	Police Licensing Payments	Police Licensing Payments	-738.95
834	29/01/2024	Police Licensing Payments	Police Licensing Payments	-6779.20
834	29/01/2024	Police Licensing Payments	Police Licensing Payments	-443.35
834	31/01/2024	ATO Clearing Account Bas	ATO Clearing Account Bas	-41142.00
834	31/01/2024	ATO Clearing Account Bas	ATO Clearing Account Bas	-625.85
DD3988.1	31/01/2024	Aware Super Pty Ltd	Payroll Deductions	-5145.55
DD3988.2	31/01/2024	Matrix Superannuation	Superannuation Contributions	-397.60
DD3988.3	31/01/2024	Hostplus Super	Superannuation Contributions	-568.91
DD3988.4	31/01/2024	Hesta	Superannuation Contributions	-681.72
DD3988.5	31/01/2024	Australian Super	Payroll Deductions	-1650.15

DD3988.6	31/01/2024	Colonial First State	Superannuation Contributions	-272.09
DD3988.7	31/01/2024	MLC Super Fund	Superannuation Contributions	-272.09
DD3988.8	31/01/2024	Anz Smart Choice Super	Superannuation Contributions	-266.86
834	31/01/2024	Police Licensing Payments	Police Licensing Payments	-370.40
Total				300512.32

CREDIT CARD TRANSACTIONS

Provider	Description	Line Total
Local Government Professionals	Grant Writing and Business Case Workshop	940.00
Coles – Narrogin	Materials for Australia Day 2024	183.10
Department of the Premier of the Cabinet	Advertising – Change in Rating	93.60
The Reject Shop	Materials for Australia Day 2024	25.00
Caltex	CEO Fuel for Vehicle	195.01
Coles - Narrogin	Materials for Shire Office	66.05
Coles - Narrogin	Materials for Shire Office	14.00
Quest Innaloo	Accommodation for Project Office – Licensing Training	1130.63
Caltex – Narrogin	Fuel for DCEO Vehicle	67.70
Caltex – Narrogin	Fuel for DCEO Vehicle	54.89
Caltex – Narrogin	Fuel for DCEO Vehicle	45.83
Caltex – Narrogin	Fuel for DCEO Vehicle	49.00
Popanyinning Store	Postage for Councillor Agendas	15.00
	Total	2879.83

PETTY CASH

Item details	Refreshments	CWA Hall	IT & Computer Maintenance	Refund	Admin Stationary	GST10%	Total
Materials		295.70	37.95				333.65
						Total	333.65
						Cash on Hand	266.35
						Till float	100.00
						Grand total	700.00

COLES CARD

Item details	Refreshments	Works	Office Maintenance	Events	Refund	GST 10%	Total
Groceries	488.20					21.20	488.20
						Total	488.20
						Grand total	\$488.20

Cr Harris Departed at 4.20 pm.

9.1.2.1 Statement of Financial Activity – December 2023

Applicant: N/A
File Ref. No: ADM214
Disclosure of Interest: Nil
Date: 16th February 2024
Author: Narelle Rowe, Deputy Chief Executive Officer
Attachments: 9.1.2.1 A Statement of Financial Activity - TABLED

Summary

Council is to consider the Statement of Financial Activity for December 2023.

Background

As per the Financial Management Regulation 34 each Local Government is to prepare each month a statement of financial activity reporting on the sources and applications of funds, as set out in the annual budget under regulation 22(1) (d), for that month with the following detail.

- The annual budget estimates,
- The operating revenue, operating income, and all other income and expenses,
- Any significant variations between year to date income and expenditure and the relevant budget provisions to the end of the relevant reporting period,
- Identify any significant areas where activities are not in accordance with budget estimates for the relevant reporting period,
- Provide likely financial projections to 30 June for those highlighted significant variations and their effect on the end of year result,
- Include an operating statement, and
- Any other required supporting notes.

Comment

Nil.

Strategic Implications – Nil

Statutory Environment – Nil

Policy Implications – Nil

Financial Implications – Nil

Economic Implication – Nil

Environmental Considerations – Nil

Consultation – Nil

Options

Council may resolve:

1. the Officer's Recommendation; or
2. not to receive the Statement of Financial Activity.

Voting Requirements – Simple Majority

OFFICER'S RECOMMENDATION / COUNCIL RESOLUTION 2024/006

That the Statement of Financial Activity, as included at Attachment 9.1.2.1A for the Shire of Cuballing for period ending 31 December 2023 be received.

Moved Cr Ballantyne, Seconded Cr Kowald CARRIED 4/0

Crs Dowling, Ballantyne, Kowald and Sexton voted in favour

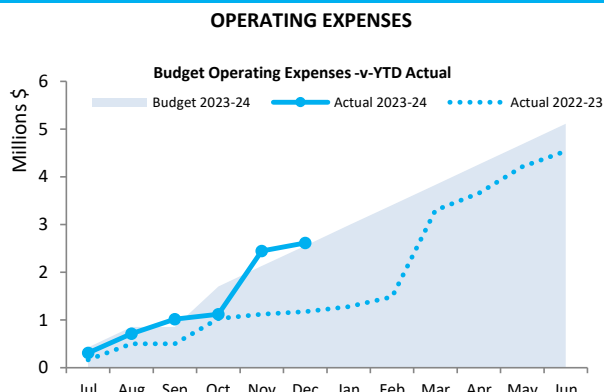
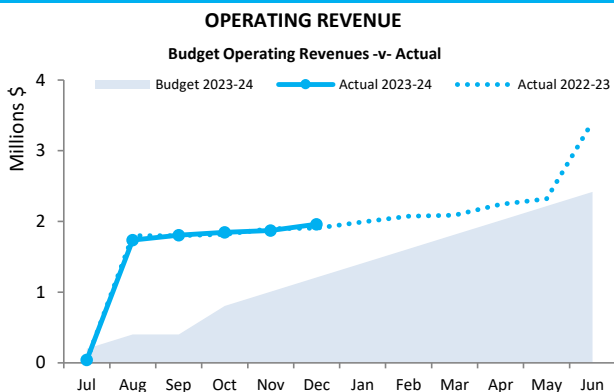
SHIRE OF CUBALLING
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the period ending 31 December 2023

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

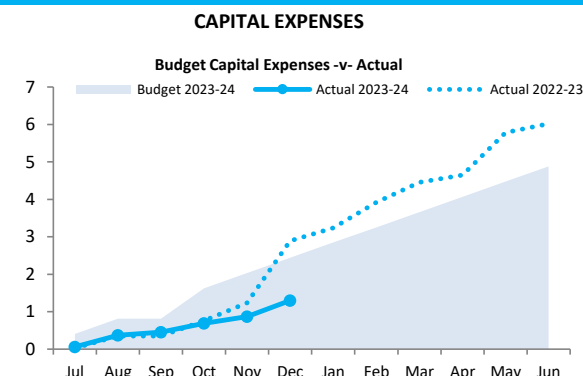
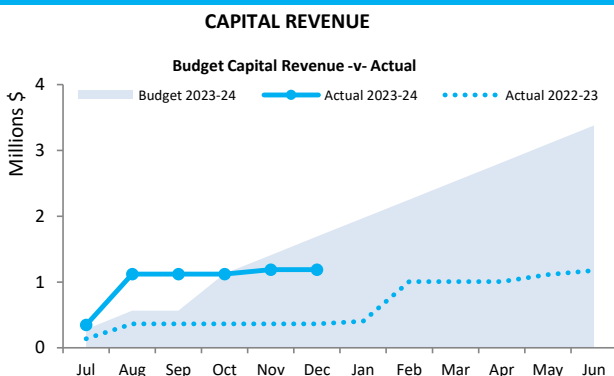
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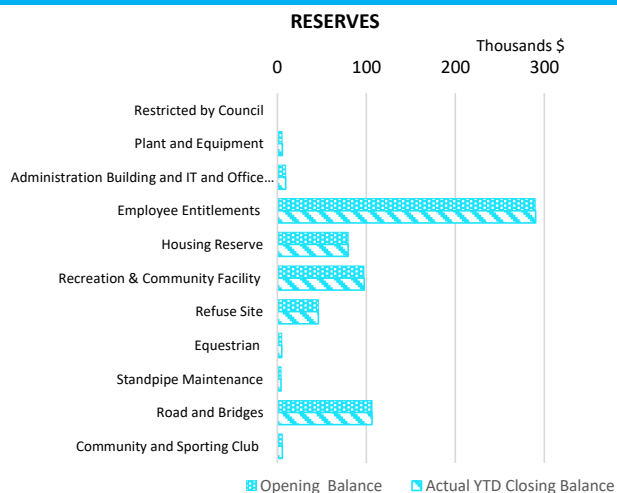
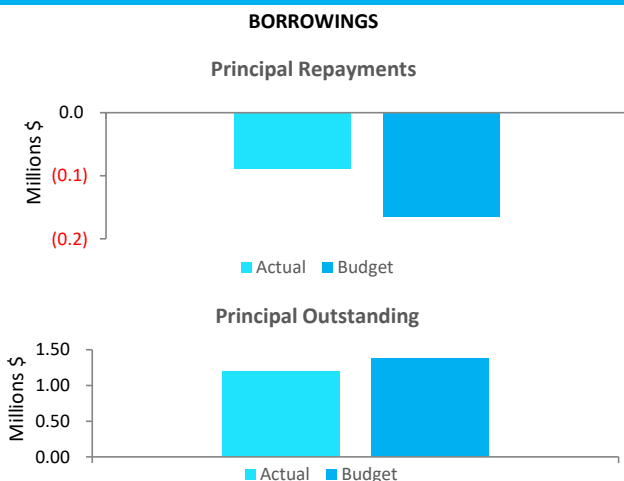
OPERATING ACTIVITIES



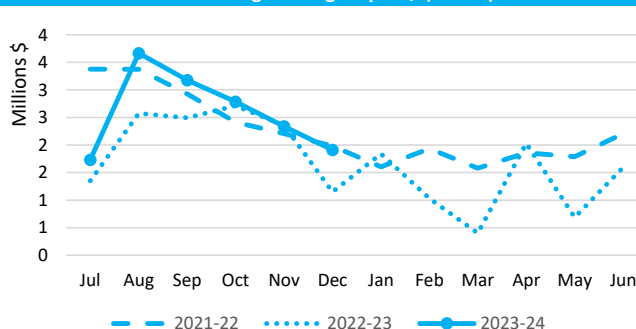
INVESTING ACTIVITIES



FINANCING ACTIVITIES



Closing funding surplus / (deficit)



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

Funding surplus / (deficit) Components

Funding surplus / (deficit)				
	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$1.81 M	\$1.81 M	\$1.68 M	(\$0.13 M)
Closing	\$0.03 M	\$2.18 M	\$1.91 M	(\$0.27 M)

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$	% of total
Unrestricted Cash	\$0.90 M	58.1%
Restricted Cash	\$0.65 M	41.9%

Refer to Note 2 - Cash and Financial Assets

Payables		
	\$	% Outstanding
Trade Payables	\$0.06 M	
0 to 30 Days		0.0%
Over 30 Days		100.0%
Over 90 Days		3.4%

Refer to Note 5 - Payables

Receivables		
	\$	% Collected
Rates Receivable	\$0.26 M	84%
Trade Receivable	\$0.66 M	% Outstanding
Over 30 Days		100.1%
Over 90 Days		20.8%

Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.39 M)	\$0.63 M	\$0.43 M	(\$0.20 M)

Refer to Statement of Financial Activity

Rates Revenue		
	\$	% Variance
YTD Actual	\$1.47 M	
YTD Budget	\$1.53 M	(4.0%)

Refer to Statement of Financial Activity

Operating Grants and Contributions		
	\$	% Variance
YTD Actual	\$0.20 M	
YTD Budget	\$0.24 M	(15.8%)

Refer to Note 12 - Operating Grants and Contributions

Fees and Charges		
	\$	% Variance
YTD Actual	\$0.16 M	
YTD Budget	\$0.18 M	(10.6%)

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$1.42 M)		(\$0.11 M)	(\$0.11 M)

Refer to Statement of Financial Activity

Proceeds on sale		
	\$	%
YTD Actual	\$0.00 M	
Amended Budget	\$0.08 M	(97.0%)

Refer to Note 6 - Disposal of Assets

Asset Acquisition		
	\$	% Spent
YTD Actual	\$1.30 M	
Amended Budget	\$4.88 M	(73.4%)

Refer to Note 7 - Capital Acquisitions

Capital Grants		
	\$	% Received
YTD Actual	\$1.19 M	
Amended Budget	\$3.38 M	(64.8%)

Refer to Note 7 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.03 M	\$0.18 M	(\$0.09 M)	(\$0.27 M)

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	\$0.09 M
Interest expense	\$0.01 M
Principal due	\$1.20 M

Refer to Note 8 - Borrowings

Reserves	
Reserves balance	\$0.65 M
Interest earned	\$0.00 M

Refer to Note 10 - Cash Reserves

Lease Liability	
Principal repayments	\$0.00 M
Interest expense	\$0.00 M
Principal due	\$0.00 M

Refer to Note 9 - Lease Liabilities

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

KEY TERMS AND DESCRIPTIONS FOR THE PERIOD ENDED 31 DECEMBER 2023

NATURE OR TYPE DESCRIPTIONS

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.

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND 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 and neighbourhood surveillance services. Exclude rubbish removal charges.

INTEREST 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.

INTEREST EXPENSES

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

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2023**

BY NATURE OR TYPE

	Ref	Amended Budget	YTD Budget	YTD Actual	Variance \$	Variance %	Var.
	Note	(a)	(b)	(c)	(c) - (b)	((c) - (b))/(b)	
		\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	1,805,569	1,805,569	1,677,435	(128,134)	(7.10%)	
Revenue from operating activities							
Rates		1,417,951	1,533,027	1,472,206	(60,821)	(3.97%)	
Operating grants, subsidies and contributions	12	476,885	238,422	200,803	(37,619)	(15.78%)	▼
Fees and charges		367,691	183,786	164,368	(19,418)	(10.57%)	▼
Interest earnings		83,550	41,766	26,744	(15,022)	(35.97%)	▼
Other revenue		88,270	44,118	96,944	52,826	119.74%	▲
Profit on disposal of assets	6	5,137	2,568	0	(2,568)	(100.00%)	
		2,439,484	2,043,687	1,961,065	(82,622)	(4.04%)	
Expenditure from operating activities							
Employee costs		(1,086,640)	(543,018)	(620,227)	(77,209)	(14.22%)	▼
Materials and contracts		(1,201,509)	(600,048)	(618,082)	(18,034)	(3.01%)	
Utility charges		(180,803)	(90,294)	(35,704)	54,590	60.46%	▲
Depreciation on non-current assets		(2,277,131)	(1,138,500)	(1,080,527)	57,973	5.09%	
Interest expenses		(52,020)	(25,998)	(10,513)	15,485	59.56%	▲
Insurance expenses		(226,979)	(113,418)	(209,144)	(95,726)	(84.40%)	▼
Other expenditure		(76,245)	(38,106)	(36,960)	1,146	3.01%	
Loss on disposal of assets	6	(10,840)	(5,418)	(3,028)	2,390	44.11%	
		(5,112,167)	(2,554,800)	(2,614,185)	(59,385)	2.32%	
Non-cash amounts excluded from operating activities	1(a)	2,282,834	1,141,350	1,083,555	(57,795)	(5.06%)	
Amount attributable to operating activities		(389,849)	630,237	430,435	(199,802)	(31.70%)	
Investing activities							
Proceeds from non-operating grants, subsidies and contributions	13	3,379,313	1,689,636	1,188,011	(501,625)	(29.69%)	▼
Proceeds from disposal of assets	6	75,955	308,079	2,274	(305,805)	(99.26%)	▼
Payments for property, plant and equipment and infrastructure	7	(4,880,044)	(2,439,876)	(1,299,022)	1,140,854	46.76%	▲
Amount attributable to investing activities		(1,424,776)	(442,161)	(108,737)	333,424	(75.41%)	
Financing Activities							
Proceeds from new debentures	8	250,000	0	0	0	0.00%	
Transfer from reserves	10	0	444,887	0	(444,887)	(100.00%)	▼
Payments for principal portion of lease liabilities	9	(2,000)	0	0	0	0.00%	
Repayment of debentures	8	(164,504)	(124,980)	(88,673)	36,307	29.05%	▲
Transfer to reserves	10	(48,921)	(135,727)	(1,175)	134,552	99.13%	▲
Amount attributable to financing activities		34,575	184,180	(89,848)	(274,028)	(148.78%)	
Closing funding surplus / (deficit)	1(c)	25,519	2,177,825	1,909,285	(268,540)	12.33%	▼

KEY INFORMATION

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

Refer to Note 16 for an explanation of the reasons for the variance.

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

BASIS OF PREPARATION

The financial report has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying Regulations.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

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.

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. A separate statement of those monies appears at Note 14 to these financial statements.

SIGNIFICANT ACCOUNTING POLICES

CRITICAL ACCOUNTING 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 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:

- estimation of fair values of certain financial assets
- estimation of fair values of fixed assets shown at fair value
- impairment of financial assets

GOODS AND SERVICES TAX

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position. Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

ROUNDING OFF FIGURES

All figures shown in this statement are rounded to the nearest dollar.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 15 February 2024

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2023**

(a) Non-cash items 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*.

	Notes	Amended Budget	YTD Budget (a)	YTD Actual (b)
Non-cash items excluded from operating activities		\$	\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals	6	(5,137)	(2,568)	0
Add: Loss on asset disposals	6	10,840	5,418	3,028
Add: Depreciation on assets		2,277,131	1,138,500	1,080,527
Total non-cash items excluded from operating activities		2,282,834	1,141,350	1,083,555

(b) Adjustments to net current assets in the Statement of Financial Activity

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

		Amended Budget Opening 30 June 2023	Last Year Closing 30 June 2023	Year to Date 31 December 2023
Adjustments to net current assets				
Less: Reserves - restricted cash	10	(648,026)	(648,026)	(649,217)
Add: Borrowings	8	164,504	327,535	74,358
Add: Provisions employee related provisions	11	270,754	284,448	284,448
Add: Lease liabilities	9	2,000	2,000	0
Total adjustments to net current assets		(210,768)	(34,043)	(290,411)

(c) Net current assets used in the Statement of Financial Activity

Current assets				
Cash and cash equivalents	2	1,940,452	2,003,638	1,550,108
Rates receivables	3	155,806	155,806	260,717
Receivables	3	532,361	153,286	664,087
Other current assets	4	224,383	244,461	244,461
Less: Current liabilities				
Payables	5	(302,841)	(135,164)	(64,305)
Borrowings	8	(164,504)	(327,535)	(74,358)
Contract liabilities	11	(96,566)	(96,566)	(96,566)
Lease liabilities	9	(2,000)	(2,000)	0
Provisions	11	(270,754)	(284,448)	(284,448)
Less: Total adjustments to net current assets	1(b)	(210,768)	(34,043)	(290,411)
Closing funding surplus / (deficit)		1,805,569	1,677,435	1,909,285

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.

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Municipal Cash at Bank		150,206	0	150,206		NAB	TBA	N/A
Municipal Cash Investments (Online and at call account)		0	0	0		NAB	TBA	N/A
Term Deposits - Restricted Funds		1	649,201	649,202		NAB	TBA	TBA
Term Deposits - Unrestricted Funds		750,000	0	750,000		NAB	TBA	TBA
Petty Cash		700	0	700		N/A	N/A	N/A
Total		900,907	649,201	1,550,108	0			
Comprising								
Cash and cash equivalents		900,907	649,201	1,550,108	0			
		900,907	649,201	1,550,108	0			

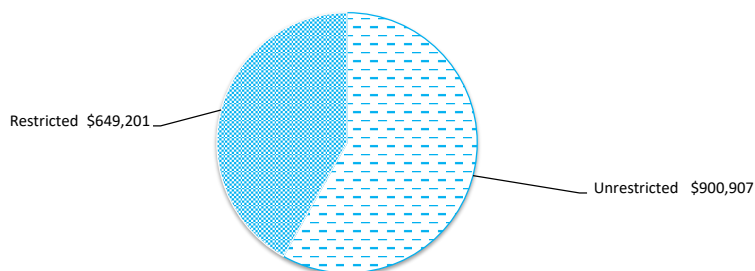
KEY INFORMATION

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

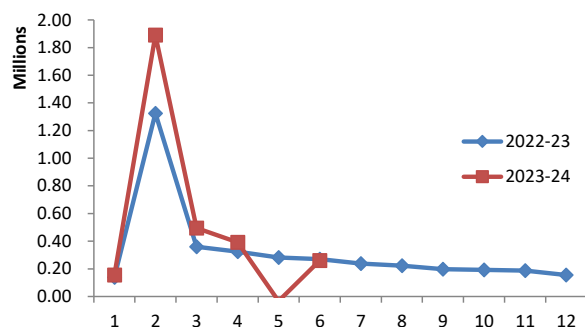
The local government classifies financial assets at amortised cost if both of the following criteria are met:

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

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



Rates receivable	30 Jun 2023	31 Dec 2023
	\$	\$
Opening arrears previous years	155,806	155,806
Levied this year	1,966,471	1,472,206
Less - collections to date	(1,966,471)	(1,367,295)
Gross rates collectable	155,806	260,717
Net rates collectable	155,806	260,717
% Collected	92.7%	84%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(485)	319	387,949		101,571	489,354
Percentage	(0.1%)	0.1%	79.3%	0%	20.8%	
Balance per trial balance						
Sundry receivable						489,354
GST receivable						174,733
Total receivables general outstanding						664,087

Amounts shown above include GST (where applicable)

KEY INFORMATION

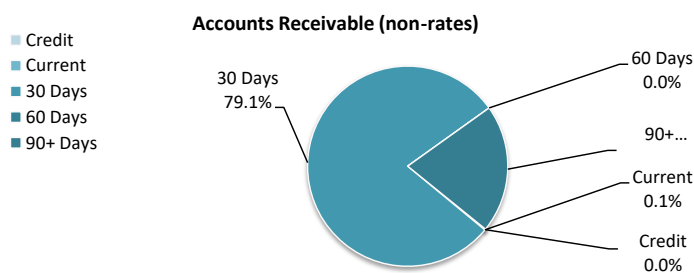
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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.



	Opening Balance 1 July 2023	Asset Increase	Asset Reduction	Closing Balance 31 December 2023
Other current assets	\$	\$	\$	\$
Inventory				
Fuel	33,510	0	0	33,510
Total other current assets	244,461	0	0	244,461

Amounts shown above include GST (where applicable)

KEY INFORMATION

Inventory

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

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2023**

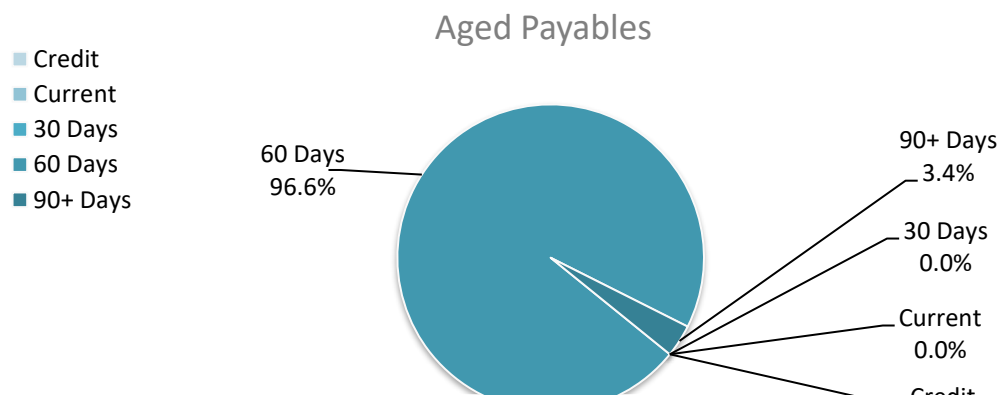
**OPERATING ACTIVITIES
NOTE 5
PAYABLES**

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	0	0	10,105	358	10,463
Percentage	0%	0%	0%	96.6%	3.4%	
Balance per trial balance						
Sundry creditors						55,585
Accrued salaries and wages						0
ATO liabilities						227
Bonds & Deposits						8,493
Total payables general outstanding						64,305

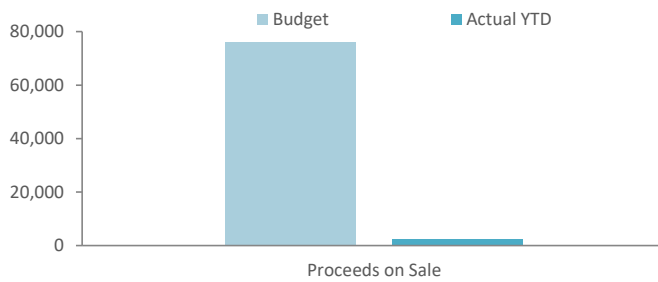
Amounts shown above include GST (where applicable)

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.



Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment								
	Transport								
	Generator	5,700	2,500	0	(3,200)	5,302	2,274	0	(3,028)
	Hino Truck	27,000	25,000	0	(2,000)	0	0	0	0
	Traffic Lights	8,640	3,000	0	(5,640)	0	0	0	0
	Works Utility	40,318	45,455	5,137	0	0	0	0	0
		81,658	75,955	5,137	(10,840)	5,302	2,274	0	(3,028)



Capital acquisitions	Amended		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings	735,316	367,644	325,632	(42,012)
Plant and equipment	316,168	158,070	120,202	(37,868)
Infrastructure - roads	3,733,560	1,866,672	847,329	(1,019,343)
Infrastructure - bridges	40,000	19,998	5,350	(14,648)
Infrastructure - parks, ovals & playgrounds	25,000	12,498	0	(12,498)
Infrastructure - other	10,000	4,998	509	(4,489)
Payments for Capital Acquisitions	4,880,044	2,439,876	1,299,022	(1,140,854)
Capital Acquisitions Funded By:				
	\$	\$	\$	\$
Capital grants and contributions	3,379,313	1,689,636	1,188,011	(501,625)
Borrowings	250,000	0	0	0
Other (disposals & C/Fwd)	75,955	308,079	2,274	(305,805)
Contribution - operations	1,168,776	442,161	108,737	(333,424)
Capital funding total	4,880,044	2,439,876	1,299,022	(1,140,854)

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.

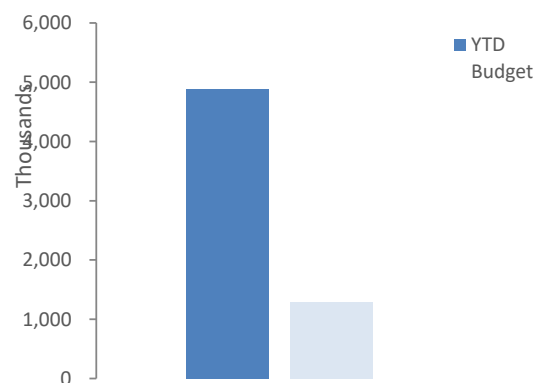
Initial recognition and measurement for assets held at cost

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



INVESTING ACTIVITIES
NOTE 7
CAPITAL ACQUISITIONS (CONTINUED)

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

Account Description	Amended		YTD Actual	Variance (Under)/Over
	Budget	YTD Budget		
	\$	\$	\$	\$
Land & Buildings				
C214 Land Purchase - Light Industrial Area	250,000	124,998	0	(124,998)
J4114D Administration Office Refurbishment	19,141	9,570	0	(9,570)
C084 Aged Persons Accommodation Capital Expense	213,000	106,500	120,909	14,409
C158 Cuballing Transfer Station 17/18 - Waste Oil Facility	0	0	28	28
C165 Building Renewal - Cuballing Recreation Centre	0	0	155	155
C212 Ceo Residence - Solar Panels	5,000	2,496	4,864	2,368
C205 Golf Club Facility Upgrade (Lrci Funds)	0	0	9,767	9,767
11057 CCTV Camera's	0	0	25,510	25,510
C213 Ceo Residence - Air Conditioner	11,418	5,706	11,419	5,713
C162 Cuballing Town Hall - Capital Works	50,332	25,164	26,675	1,511
C164 Building Renewal - Cuballing Cwa Hall	176,225	88,110	126,305	38,195
C173 Skate Park Refurbishment	10,200	5,100	0	(5,100)
Total Buildings	735,316	367,644	325,632	(42,012)
Furniture & Equipment				
04270 Capital Expenditure - Furniture & Equipment	20,000	9,996	0	(9,996)
Total Furniture & Equipment	20,000	9,996	0	(9,996)
Plant & Equipment				
11300 Capital Expenditure - Plant & Equipment - Generator	26,350	13,170	23,120	9,950
12411 Two Way system for Plant	25,000	12,498	0	(12,498)
12416 Capital Expenditure - Plant & Equipment - Hino Truck	97,540	48,768	0	(48,768)
12421 Capital Expenditure - Plant & Equipment - Traffic Lights	37,000	18,498	36,052	17,554
12428 Capital Purchase - Sewell Sweeper TB2000E	61,500	30,750	61,030	30,280
12429 Capital Expenditure - Plant & Equipment - Plant Trailer	8,500	4,248	0	(4,248)
12430 Capital Expenditure - Plant & Equipment - Utility	60,278	30,138	0	(30,138)
Total Plant & Equipment	316,168	158,070	120,202	(37,868)
Roads				
R001E Rrg Stratherne Rd 2022/23	179,695	89,838	121,648	31,810
R001F Stratherne Road 23-24 - Reconstruction & Shoulder Widening Slk	580,200	290,082	109,301	(180,781)
R129F Wandering-Narrogin Road 2022/23	0	0	9,290	9,290
R129G Wandering Narrogin Road 23/24 - Final Seal	43,200	21,594	0	(21,594)
RTR096 Roads To Recovery - Austral Street	142,500	71,244	0	(71,244)
RTR140 Roads To Recovery - Campbell Street	28,359	14,160	0	(14,160)
RTR004 Roads To Recovery Popanyinning Road East Gravel Sheeting	46,879	23,430	7,000	(16,430)
BS129 Blackspot - Wandering Narrogin Road	15,000	7,500	1,777	(5,723)
WF006R Cuballing East Road 2021/22 Final Seal Works	160,050	80,022	0	(80,022)
WF007R Wheatbelt Secondary Freight Network - 2023/24 Cuballing East R	230,181	115,092	0	(115,092)
WF007D Wheatbelt Secondary Freight Network 2022/23 Cuby East Road-C	0	0	8,105	8,105
WSF008 Wheatbelt Secondary Freight - Cuballing East Reconstruction Slk'	2,077,627	1,038,792	585,804	(452,988)
WF129D Wheatbelt Secondary Freight 2022/23 Narrogin Wandering Road	229,869	114,918	4,404	(110,514)
Total Roads	3,733,560	1,866,672	847,329	(1,019,343)
Bridges				
11214 Bridge Improvements - Capital Upgrades	40,000	19,998	5,350	(14,648)
Total Bridges	40,000	19,998	5,350	(14,648)
Parks, Ovals & Playgrounds				
C207 Heritage Walk Trail	10,000	4,998	0	(4,998)
C209 Cuballing Skate Park Precinct Master Plan	15,000	7,500	0	(7,500)
Total Parks, Ovals & Playgrounds	25,000	12,498	0	(12,498)
Other Infrastructure				
C203 Cuballing War Memorial	0	0	509	509
C210 Cuballing Niche Wall	10,000	4,998	0	(4,998)
Total Other Infrastructure	10,000	4,998	509	(4,489)
TOTAL CAPITAL EXPENDITURE	4,880,044	2,439,876	1,299,022	(1,140,854)

Repayments - borrowings

Information on borrowings Particulars	Loan No.	1 July 2023	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Education and welfare										
Aged Accommodation	65	781,151	0	0	(35,604)	(72,017)	745,547	709,134	(18,533)	(34,723)
Transport										
Grader	67	407,025	0	0	(45,213)	(76,689)	361,812	330,336	8,449	(15,209)
Other property and services										
Austral Land	64	100,111	0	0	(7,856)	(15,798)	92,255	84,313	(429)	(2,087)
Industrial Land	68	0	0	250,000	0	0	0	250,000	0	0
Total		1,288,287	0	250,000	(88,673)	(164,504)	1,199,614	1,373,783	(10,513)	(52,019)
Current borrowings		164,504					74,358			
Non-current borrowings		<u>1,123,783</u>					<u>1,125,256</u>			
		1,288,287					1,199,614			

All debenture repayments were financed by general purpose revenue.

The Shire has no unspent debenture funds as at 30th June 2022, nor is it expected to have unspent funds as at 30th June 2023.

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.

Movement in carrying amounts

Information on leases Particulars	Lease No.	1 July 2023	New Leases		Principal Repayments		Principal Outstanding payments		Interest	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Recreation and culture										
Springhill Dam	LPF No.2	0	0	6,000	0	(2,000)	0	4,000	0	0
Total		0	0	6,000	0	(2,000)	0	4,000	0	0

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.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2023

OPERATING ACTIVITIES
NOTE 10
RESERVE ACCOUNTS

Reserve accounts

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Council									
Plant and Equipment	5,106	1,204	372	22,000	0	0	0	28,310	5,478
Administration Building and IT and Office	9,270	371	10	0	0	0	0	9,641	9,280
Employee Entitlements	289,812	11,592	312	0	0	0	0	301,404	290,124
Housing Reserve	79,491	3,180	107	0	0	0	0	82,671	79,598
Recreation & Community Facility	97,430	3,897	194	0	0	0	0	101,327	97,624
Refuse Site	46,015	1,841	50	0	0	0	0	47,856	46,065
Equestrian	4,974	199	5	0	0	0	0	5,173	4,979
Standpipe Maintenance	4,149	166	4	0	0	0	0	4,315	4,153
Road and Bridges	106,394	4,256	115	0	0	0	0	110,650	106,509
Community and Sporting Club	5,385	215	6	0	0	0	0	5,600	5,391
	648,026	26,921	1,175	22,000	0	0	0	696,947	649,201

	Note	Opening Balance 1 July 2023	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 December 2023
Other current liabilities		\$		\$	\$	\$
Other liabilities						
- Capital grant/contribution liabilities		96,566	0	0	0	96,566
Total other liabilities		96,566	0	0	0	96,566
Employee Related Provisions						
Annual leave		112,204	0			112,204
Long service leave		172,244	0			172,244
Total Employee Related Provisions		284,448	0	0	0	284,448
Total other current assets		381,014	0	0	0	381,014
Amounts shown above include GST (where applicable)						

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 13

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

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.

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Amended Budget	YTD	YTD
	1 July 2023	(As revenue)	31 Dec 2023	31 Dec 2023	Revenue	Budget	Revenue	Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Operating grants and subsidies								
Governance								
Income - Grant - Youth Development Traineeship Fundin	0	0	0	0	0	0	0	38,000
General purpose funding								
Income - Grants Commission	0	0	0	0	0	117,254	58,626	13,116
Law, order, public safety								
Income - Fire Prevention - Grants	0	0	0	0	0	51,891	25,944	29,946
Income Fire Mitigation Grants	0	0	0	0	0	72,700	36,348	0
Education and welfare								
Income Relating to Aged & Disabled - Age Friendly	0	0	0	0	0	6,120	3,060	6,120
Recreation and culture								
Income - Youth Activity Funding	0	0	0	0	0	1,000	498	0
INCOME - Community Development & Events	0	0	0	0	0	19,000	9,498	0
Community Development & Events - Grants	0	0	0	0	0	10,000	4,998	0
Community Development & Events - Other	0	0	0	0	0	4,000	1,998	0
Transport								
Income - Grant - MRWA Direct	0	0	0	0	0	102,932	51,462	102,931
Income - Grants Commission Local Road Grant	0	0	0	0	0	71,988	35,994	10,412
	0	0	0	0	0	456,885	228,426	200,525
Operating contributions								
Other property and services								
Income - Less Workers Compensation Claimed	0	0	0	0	0	20,000	9,996	278
	0	0	0	0	0	20,000	9,996	278
TOTALS	0	0	0	0	0	476,885	238,422	200,803

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2023

NOTE 13

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Non operating grants, subsidies and contributions revenue		
	Liability 1 July 2023	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 Dec 2023	Current Liability 31 Dec 2023	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Non-operating grants and subsidies								
General purpose funding								
Income - Community Infrastructure Grant - Commonwealth	0	0	0	0	0	24,777	12,384	74,330
Income - Phase 2 Community Infrastructure Grant - LRCI	0	0	0	0	0	18,752	9,372	0
Income - Phase 3 community Infrastructure Grant - LRCI	0	0	0	0	0	123,884	61,938	0
Transport								
Regional Road Grants	0	0	0	0	0	499,642	249,816	159,308
Wheatbelt Secondary Freight Network	0	0	0	0	0	2,404,741	1,202,370	954,373
WSFN - Income Wandering Narrogin Road	96,566	0	0	96,566	0	0	0	0
2022/23 Cuballing East Road Wheatbelt Secondary Freight	0	0	0	0	0	96,566	48,282	0
Roads to Recovery	0	0	0	0	0	210,951	105,474	0
	96,566	0	0	96,566	0	3,379,313	1,689,636	1,188,011

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2023**

**NOTE 14
TRUST FUND**

Funds held at balance date which are required by legislation to be credited to the trust fund and which are not included in the financial statements are as follows:

Description	Opening Balance 1 July 2023	Amount Received	Amount Paid	Closing Balance 31 Dec 2023
	\$	\$	\$	\$
Cuballing Cricket Club	200	0	0	200
Department of Transport - Licensing	658	93,745	(88,927)	5,476
	0			0
	858	93,745	(88,927)	5,676

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2023**

**NOTE 15
BUDGET AMENDMENTS**

Proposed amendments to original budget since budget adoption. Surplus/(Deficit)

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
	Budget Adoption						25,519
	Opening Surplus(Deficit)		Opening Surplus(Deficit)				
	Nil Changes						
				0	0	0	25,519

KEY INFORMATION

Nil

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2023**

**NOTE 16
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 \$5,000 or 10.00% whichever is the greater.

Nature or type	Explanation of positive variances		Timing/Permanent	Comments
	Var. \$	Var. %		
	\$	%		
Opening funding surplus / (deficit)	(128,134)	(7.10%)		
Revenue from operating activities				
Rates	(60,821)	(3.97%)	Timing	Interim processing
Operating grants, subsidies and contributions	(37,619)	(15.78%) ▼	Timing	March Payment - Awaiting OAG sign off
Fees and charges	(19,418)	(10.57%) ▼	Timing	Aged Accommodation Units -
Interest earnings	(15,022)	(35.97%) ▼	Timing	Maturity of Investments
Other revenue	52,826	119.74% ▲	Timing	BAS Reconciliation refund
Profit on disposal of assets	(2,568)	(100.00%)	Timing	
Expenditure from operating activities				
Employee costs	(77,209)	(14.22%) ▼	Timing	WSFN discontinued, private works,
Materials and contracts	(18,034)	(3.01%)	Timing	Not material
Utility charges	54,590	60.46% ▲	Timing	Water Corp credit applied
Depreciation on non-current assets	57,973	5.09%	Timing	Depreciation on revaluation of Roads & Infrastructure
Interest expenses	15,485	59.56% ▲	Timing	Loan repayments - (budget allocated over 12 months)
Insurance expenses	(95,726)	(84.40%) ▼	Timing	Premiums paid in 2 instalments (budget allocated over 12 months)
Other expenditure	1,146	3.01%	Timing	Not Material
Loss on disposal of assets	2,390	44.11%	Timing	Sale of Isuzu Generator
Non-cash amounts excluded from operating activities	(57,795)	(5.06%)	Timing	
Investing activities				
Proceeds from non-operating grants, subsidies and contributions	(501,625)	(29.69%) ▼	Timing	WSFN - Awaiting Govt sign off
Proceeds from disposal of assets	(305,805)	(99.26%) ▼	Timing	Sale of Isuzu Generator (No.10092)
Payments for property, plant and equipment and infrastr	1,140,854	46.76% ▲	Timing	Projects delayed, Road construction delayed due to funding ,
Non-cash amounts excluded from investing activities	0	0.00%		Not Applicable
Financing activities				
Proceeds from new debentures	0		Timing	Not Applicable
Transfer from reserves	0	0.00% ▼	Timing	Not Applicable
Payments for principal portion of lease liabilities	0	0.00%	Timing	Not Applicable
Repayment of debentures	36,307	29.05% ▲	Timing	
Transfer to reserves	134,552	99.13% ▲	Timing	Will tsf later in the year
Closing funding surplus / (deficit)	(268,540)	12.33% ▼	Timing	As per the above explanations

9.1.2.2 Statement of Financial Activity – January 2024

Applicant:	N/A
File Ref. No:	ADM214
Disclosure of Interest:	Nil
Date:	16 th February 2024
Author:	Narelle Rowe, Deputy Chief Executive Officer
Attachments:	9.1.2.2 A – To Be Tabled

Summary

Council is to consider the Statement of Financial Activity for January 2024.

Background

As per the Financial Management Regulation 34 each Local Government is to prepare each month a statement of financial activity reporting on the sources and applications of funds, as set out in the annual budget under regulation 22(1) (d), for that month with the following detail.

- The annual budget estimates,
- The operating revenue, operating income, and all other income and expenses,
- Any significant variations between year to date income and expenditure and the relevant budget provisions to the end of the relevant reporting period,
- Identify any significant areas where activities are not in accordance with budget estimates for the relevant reporting period,
- Provide likely financial projections to 30 June for those highlighted significant variations and their effect on the end of year result,
- Include an operating statement, and
- Any other required supporting notes.

Comment

Nil.

Strategic Implications – Nil

Statutory Environment – Nil

Policy Implications – Nil

Financial Implications – Nil

Economic Implication – Nil

Environmental Considerations – Nil

Consultation – Nil

Options

Council may resolve:

3. the Officer's Recommendation; or
4. not to receive the Statement of Financial Activity.

Voting Requirements – Simple Majority

OFFICER'S RECOMMENDATION / COUNCIL RESOLUTION 2024/007

That the Statement of Financial Activity, as included at Attachment 9.1.2A for the Shire of Cuballing for period ending 31 January 2024 be received.

Moved Cr Ballantyne , Seconded Cr Sexton

CARRIED 4/0

Crs Dowling, Ballantyne, Kowald and Sexton voted in favour

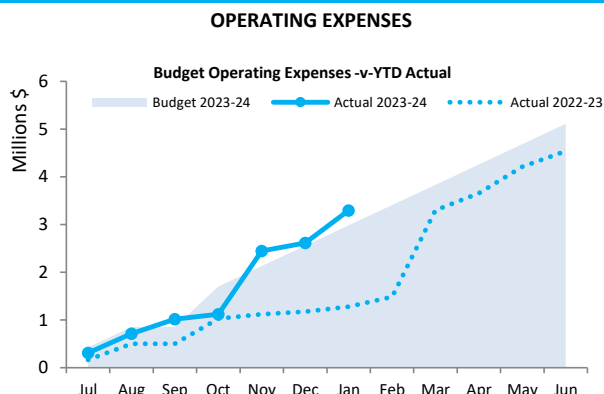
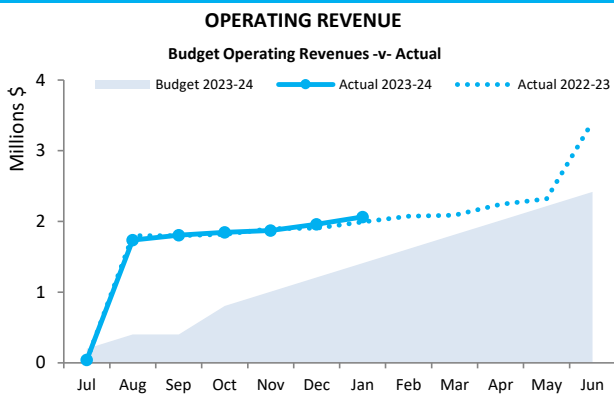
SHIRE OF CUBALLING
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the period ending 31 January 2024

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

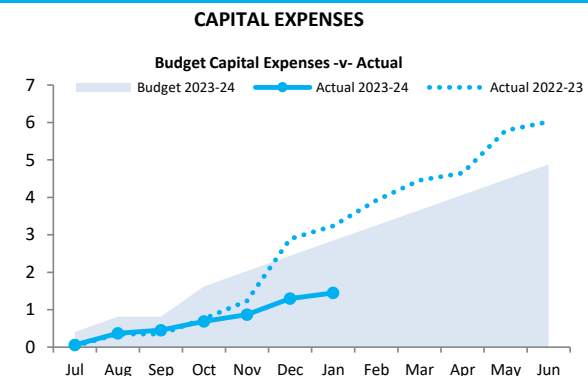
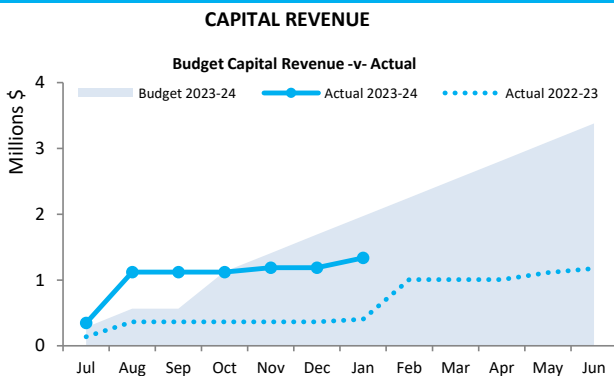
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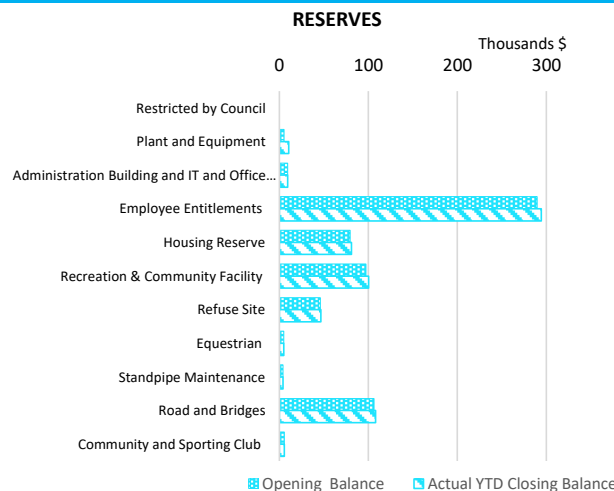
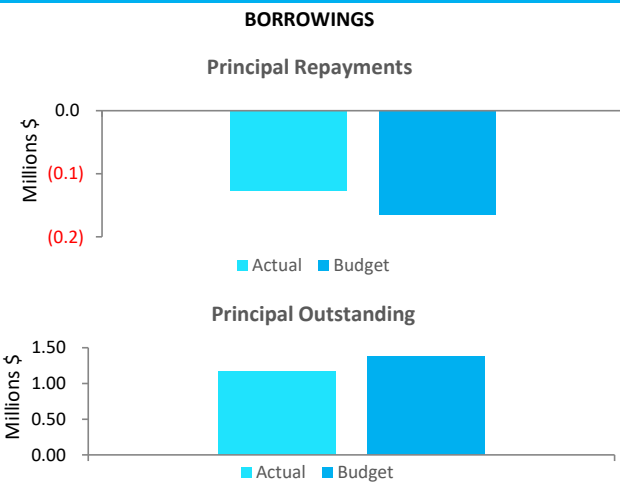
OPERATING ACTIVITIES



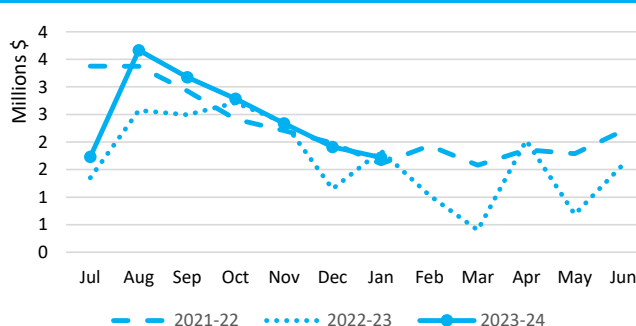
INVESTING ACTIVITIES



FINANCING ACTIVITIES



Closing funding surplus / (deficit)



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

Funding surplus / (deficit) Components

Funding surplus / (deficit)				
	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$1.81 M	\$1.81 M	\$1.68 M	(\$0.13 M)
Closing	\$0.03 M	\$1.88 M	\$1.72 M	(\$0.16 M)

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$	% of total
Unrestricted Cash	\$0.47 M	38.2%
Restricted Cash	\$0.76 M	61.8%

Refer to Note 2 - Cash and Financial Assets

Payables		
	\$	% Outstanding
Trade Payables	\$0.02 M	
0 to 30 Days		44.9%
Over 30 Days		55.1%
Over 90 Days		53.3%

Refer to Note 5 - Payables

Receivables		
	\$	% Collected
Rates Receivable	\$0.22 M	86.4%
Trade Receivable	\$0.87 M	% Outstanding
Over 30 Days		71.5%
Over 90 Days		71.5%

Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.39 M)	\$0.46 M	\$0.29 M	(\$0.17 M)

Refer to Statement of Financial Activity

Rates Revenue		
	\$	% Variance
YTD Actual	\$1.47 M	
YTD Budget	\$1.51 M	(2.8%)

Refer to Statement of Financial Activity

Operating Grants and Contributions		
	\$	% Variance
YTD Actual	\$0.23 M	
YTD Budget	\$0.28 M	(15.6%)

Refer to Note 12 - Operating Grants and Contributions

Fees and Charges		
	\$	% Variance
YTD Actual	\$0.20 M	
YTD Budget	\$0.21 M	(7.2%)

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)
(\$1.42 M)		(\$0.11 M)	(\$0.11 M)

Refer to Statement of Financial Activity

Proceeds on sale		
	\$	%
YTD Actual	\$0.00 M	
Amended Budget	\$0.08 M	(94.0%)

Refer to Note 6 - Disposal of Assets

Asset Acquisition		
	\$	% Spent
YTD Actual	\$1.45 M	
Amended Budget	\$4.88 M	(70.3%)

Refer to Note 7 - Capital Acquisitions

Capital Grants		
	\$	% Received
YTD Actual	\$1.34 M	
Amended Budget	\$3.38 M	(60.5%)

Refer to Note 7 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.03 M	\$0.18 M	(\$0.14 M)	(\$0.33 M)

Refer to Statement of Financial Activity

Borrowings	
	\$
Principal repayments	\$0.13 M
Interest expense	\$0.02 M
Principal due	\$1.16 M

Refer to Note 8 - Borrowings

Reserves	
	\$
Reserves balance	\$0.66 M
Interest earned	\$0.02 M

Refer to Note 10 - Cash Reserves

Lease Liability	
	\$
Principal repayments	\$0.00 M
Interest expense	\$0.00 M
Principal due	\$0.00 M

Refer to Note 9 - Lease Liabilities

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

KEY TERMS AND DESCRIPTIONS FOR THE PERIOD ENDED 31 JANUARY 2024

NATURE OR TYPE DESCRIPTIONS

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.

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND 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 and neighbourhood surveillance services. Exclude rubbish removal charges.

INTEREST 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.

INTEREST EXPENSES

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

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2024**

BY NATURE OR TYPE

	Ref	Amended Budget	YTD Budget	YTD Actual	Variance \$	Variance %	Var.
	Note	(a)	(b)	(c)	(c) - (b)	((c) - (b))/(b)	
		\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	1,805,569	1,805,569	1,677,435	(128,134)	(7.10%)	
Revenue from operating activities							
Rates		1,417,951	1,513,849	1,472,156	(41,693)	(2.75%)	
Operating grants, subsidies and contributions	12	476,885	278,159	234,675	(43,484)	(15.63%)	▼
Fees and charges		367,691	214,417	198,986	(15,431)	(7.20%)	
Interest earnings		83,550	48,727	45,569	(3,158)	(6.48%)	
Other revenue		88,270	51,471	110,644	59,173	114.96%	▲
Profit on disposal of assets	6	5,137	2,996	2,498	(498)	(16.62%)	
		2,439,484	2,109,619	2,064,528	(45,091)	(2.14%)	
Expenditure from operating activities							
Employee costs		(1,086,640)	(633,521)	(748,628)	(115,107)	(18.17%)	▼
Materials and contracts		(1,201,509)	(700,056)	(702,288)	(2,232)	(0.32%)	
Utility charges		(180,803)	(105,343)	(42,973)	62,370	59.21%	▲
Depreciation on non-current assets		(2,277,131)	(1,328,250)	(1,521,955)	(193,705)	(14.58%)	▼
Interest expenses		(52,020)	(30,331)	(17,753)	12,578	41.47%	▲
Insurance expenses		(226,979)	(132,321)	(209,144)	(76,823)	(58.06%)	▼
Other expenditure		(76,245)	(44,457)	(50,175)	(5,718)	(12.86%)	▼
Loss on disposal of assets	6	(10,840)	(6,321)	(3,255)	3,066	48.50%	
		(5,112,167)	(2,980,600)	(3,296,171)	(315,571)	10.59%	
Non-cash amounts excluded from operating activities	1(a)	2,282,834	1,331,575	1,522,712	191,137	14.35%	▲
Amount attributable to operating activities		(389,849)	460,594	291,069	(169,525)	(36.81%)	
Investing activities							
Proceeds from non-operating grants, subsidies and contributions	13	3,379,313	1,971,242	1,335,799	(635,443)	(32.24%)	▼
Proceeds from disposal of assets	6	75,955	308,079	4,545	(303,534)	(98.52%)	▼
Payments for property, plant and equipment and infrastructure	7	(4,880,044)	(2,846,522)	(1,447,082)	1,399,440	49.16%	▲
Amount attributable to investing activities		(1,424,776)	(567,201)	(106,738)	460,463	(81.18%)	
Financing Activities							
Proceeds from new debentures	8	250,000	0	0	0	0.00%	
Transfer from reserves	10	0	444,887	0	(444,887)	(100.00%)	▼
Payments for principal portion of lease liabilities	9	(2,000)	0	0	0	0.00%	
Repayment of debentures	8	(164,504)	(124,980)	(126,646)	(1,666)	(1.33%)	
Transfer to reserves	10	(48,921)	(135,727)	(16,637)	119,090	87.74%	▲
Amount attributable to financing activities		34,575	184,180	(143,283)	(327,463)	(177.80%)	
Closing funding surplus / (deficit)	1(c)	25,519	1,883,142	1,718,483	(164,659)	8.74%	

KEY INFORMATION

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

Refer to Note 16 for an explanation of the reasons for the variance.

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

BASIS OF PREPARATION

The financial report has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying Regulations.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

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.

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. A separate statement of those monies appears at Note 14 to these financial statements.

SIGNIFICANT ACCOUNTING POLICES

CRITICAL ACCOUNTING 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 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:

- estimation of fair values of certain financial assets
- estimation of fair values of fixed assets shown at fair value
- impairment of financial assets

GOODS AND SERVICES TAX

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position. Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

ROUNDING OFF FIGURES

All figures shown in this statement are rounded to the nearest dollar.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 16 February 2024

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2024**

(a) Non-cash items 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*.

	Notes	Amended Budget	YTD Budget (a)	YTD Actual (b)
Non-cash items excluded from operating activities		\$	\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals	6	(5,137)	(2,996)	(2,498)
Add: Loss on asset disposals	6	10,840	6,321	3,255
Add: Depreciation on assets		2,277,131	1,328,250	1,521,955
Total non-cash items excluded from operating activities		2,282,834	1,331,575	1,522,712

(b) Adjustments to net current assets in the Statement of Financial Activity

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

		Amended Budget Opening 30 June 2023	Last Year Closing 30 June 2023	Year to Date 31 January 2024
Adjustments to net current assets				
Less: Reserves - restricted cash	10	(648,026)	(648,026)	(664,675)
Add: Borrowings	8	164,504	327,535	36,385
Add: Provisions employee related provisions	11	270,754	284,448	284,448
Add: Lease liabilities	9	2,000	2,000	0
Total adjustments to net current assets		(210,768)	(34,043)	(343,842)

(c) Net current assets used in the Statement of Financial Activity

Current assets				
Cash and cash equivalents	2	1,940,452	2,003,638	1,231,927
Rates receivables	3	155,806	155,806	220,721
Receivables	3	532,361	153,286	873,659
Other current assets	4	224,383	244,461	244,461
Less: Current liabilities				
Payables	5	(302,841)	(135,164)	(91,044)
Borrowings	8	(164,504)	(327,535)	(36,385)
Contract liabilities	11	(96,566)	(96,566)	(96,566)
Lease liabilities	9	(2,000)	(2,000)	0
Provisions	11	(270,754)	(284,448)	(284,448)
Less: Total adjustments to net current assets	1(b)	(210,768)	(34,043)	(343,842)
Closing funding surplus / (deficit)		1,805,569	1,677,435	1,718,483

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.

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Municipal Cash at Bank		58,945	96,566	155,511		NAB	TBA	N/A
Municipal Cash Investments (Online and at call account)		411,052	0	411,052		NAB	TBA	N/A
Term Deposits - Restricted Funds		1	664,663	664,664		NAB	TBA	TBA
Term Deposits - Unrestricted Funds		0	0	0		NAB	TBA	TBA
Petty Cash		700	0	700		N/A	N/A	N/A
Total		470,698	761,229	1,231,927	0			
Comprising								
Cash and cash equivalents		470,698	761,229	1,231,927	0			
		470,698	761,229	1,231,927	0			

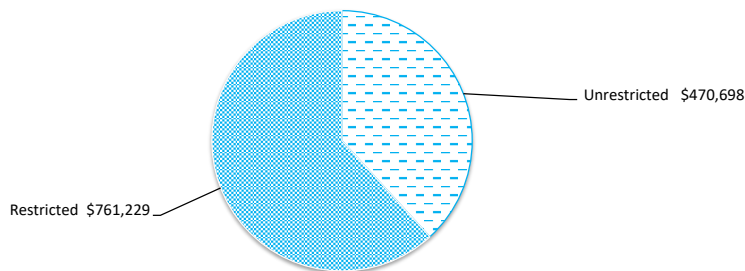
KEY INFORMATION

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

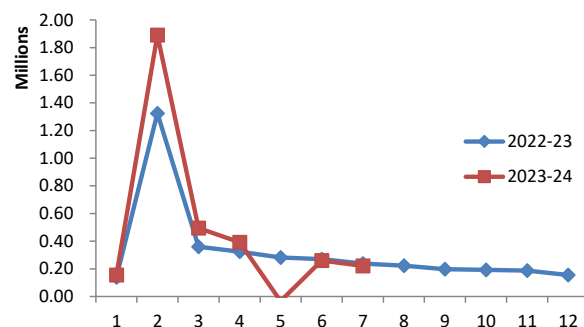
The local government classifies financial assets at amortised cost if both of the following criteria are met:

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

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



Rates receivable	30 June 2023	31 Jan 2024
	\$	\$
Opening arrears previous years	155,806	155,806
Levied this year	1,966,471	1,472,156
Less - collections to date	(1,966,471)	(1,407,241)
Gross rates collectable	155,806	220,721
Net rates collectable	155,806	220,721
% Collected	92.7%	86.4%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(895)	195,300	147		489,282	683,834
Percentage	(0.1%)	28.6%	0%	0%	71.5%	
Balance per trial balance						
Sundry receivable						683,834
GST receivable						189,825
Total receivables general outstanding						873,659

Amounts shown above include GST (where applicable)

KEY INFORMATION

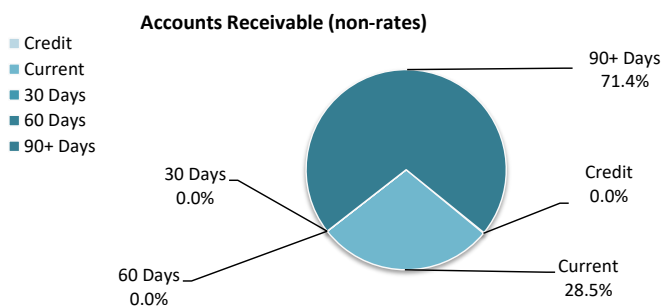
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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.



	Opening Balance 1 July 2023	Asset Increase	Asset Reduction	Closing Balance 31 January 2024
Other current assets	\$	\$	\$	\$
Inventory				
Fuel	33,510	0	0	33,510
Total other current assets	244,461	0	0	244,461

Amounts shown above include GST (where applicable)

KEY INFORMATION

Inventory

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

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2024**

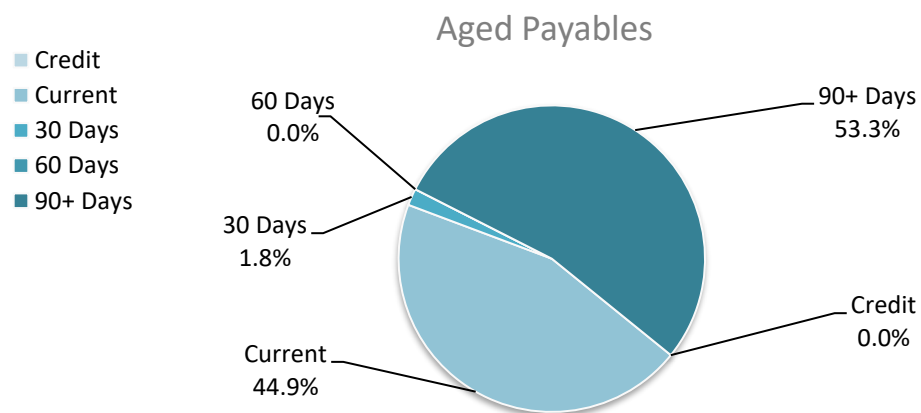
**OPERATING ACTIVITIES
NOTE 5
PAYABLES**

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	8,803	348	0	10,463	19,614
Percentage	0%	44.9%	1.8%	0%	53.3%	
Balance per trial balance						
Sundry creditors						22,967
ATO liabilities						52,834
Bonds & Deposits						15,243
Total payables general outstanding						91,044

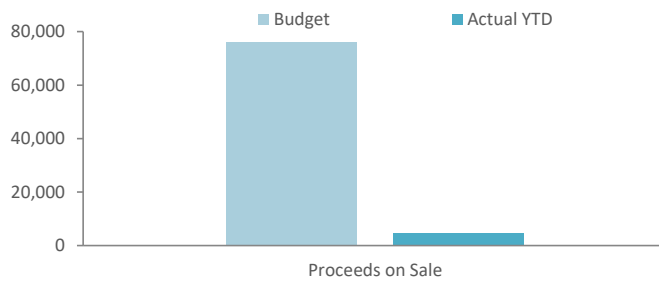
Amounts shown above include GST (where applicable)

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.



Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment								
	Transport								
	Generator	5,700	2,500	0	(3,200)	5,302	2,274	0	(3,028)
	Hino Truck	27,000	25,000	0	(2,000)	0	0	0	0
	Traffic Lights	8,640	3,000	0	(5,640)	0	2,271	2,271	0
	Works Utility	40,318	45,455	5,137	0	0	0	0	0
		81,658	75,955	5,137	(10,840)	5,302	4,545	2,271	(3,028)



Capital acquisitions	Amended		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings	735,316	428,918	343,648	(85,270)
Plant and equipment	316,168	184,415	120,202	(64,213)
Infrastructure - roads	3,733,560	2,177,784	977,373	(1,200,411)
Infrastructure - bridges	40,000	23,331	5,350	(17,981)
Infrastructure - parks, ovals & playgrounds	25,000	14,581	0	(14,581)
Infrastructure - other	10,000	5,831	509	(5,322)
Payments for Capital Acquisitions	4,880,044	2,846,522	1,447,082	(1,399,440)
Capital Acquisitions Funded By:				
	\$	\$	\$	\$
Capital grants and contributions	3,379,313	1,971,242	1,335,799	(635,443)
Borrowings	250,000	0	0	0
Other (disposals & C/Fwd)	75,955	308,079	4,545	(303,534)
Contribution - operations	1,168,776	567,201	106,738	(460,463)
Capital funding total	4,880,044	2,846,522	1,447,082	(1,399,440)

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.

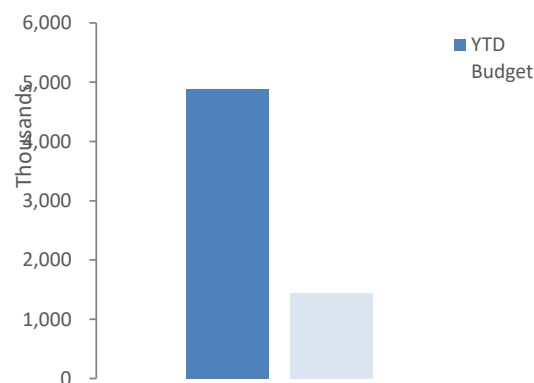
Initial recognition and measurement for assets held at cost

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



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

Account Description		Amended			Variance (Under)/Over	
		Budget	YTD Budget	YTD Actual		
		\$	\$	\$	\$	
Land & Buildings						
█	C214	Land Purchase - Light Industrial Area	250,000	145,831	0	(145,831)
█	J4114D	Administration Office Refurbishment	19,141	11,165	18,016	6,851
█	C084	Aged Persons Accommodation Capital Expense	213,000	124,250	120,909	(3,341)
█	C158	Cuballing Transfer Station 17/18 - Waste Oil Facility	0	0	28	28
█	C165	Building Renewal - Cuballing Recreation Centre	0	0	155	155
█	C212	Ceo Residence - Solar Panels	5,000	2,912	4,864	1,952
█	C205	Golf Club Facility Upgrade (Lrci Funds)	0	0	9,767	9,767
█	11057	CCTV Camera's	0	0	25,510	25,510
█	C213	Ceo Residence - Air Conditioner	11,418	6,657	11,419	4,762
█	C162	Cuballing Town Hall - Capital Works	50,332	29,358	26,675	(2,683)
█	C164	Building Renewal - Cuballing Cwa Hall	176,225	102,795	126,305	23,510
█	C173	Skate Park Refurbishment	10,200	5,950	0	(5,950)
█	Total Buildings		735,316	428,918	343,648	(85,270)
Furniture & Equipment						
█	04270	Capital Expenditure - Furniture & Equipment	20,000	11,662	0	(11,662)
█	Total Furniture & Equipment		20,000	11,662	0	(11,662)
Plant & Equipment						
█	11300	Capital Expenditure - Plant & Equipment - Generator	26,350	15,365	23,120	7,755
█	12411	Two Way system for Plant	25,000	14,581	0	(14,581)
█	12416	Capital Expenditure - Plant & Equipment - Hino Truck	97,540	56,896	0	(56,896)
█	12421	Capital Expenditure - Plant & Equipment - Traffic Lights	37,000	21,581	36,052	14,471
█	12428	Capital Purchase - Sewell Sweeper TB2000E	61,500	35,875	61,030	25,155
█	12429	Capital Expenditure - Plant & Equipment - Plant Trailer	8,500	4,956	0	(4,956)
█	12430	Capital Expenditure - Plant & Equipment - Utility	60,278	35,161	0	(35,161)
█	Total Plant & Equipment		316,168	184,415	120,202	(64,213)
Roads						
█	R001E	Rrg Stratherne Rd 2022/23	179,695	104,811	166,229	61,418
█	R001F	Stratherne Road 23-24 - Reconstruction & Shoulder Widening Slk	580,200	338,429	177,060	(161,369)
█	R001C	Rrg Stratherne Road 2020/21 Shoulder Widening	0	0	2,760	2,760
█	R129F	Wandering-Narrogin Road 2022/23	0	0	9,290	9,290
█	R129G	Wandering Narrogin Road 23/24 - Final Seal	43,200	25,193	0	(25,193)
█	RTR096	Roads To Recovery - Austral Street	142,500	83,118	0	(83,118)
█	RTR140	Roads To Recovery - Campbell Street	28,359	16,520	0	(16,520)
█	RTR004	Roads To Recovery Popanyinning Road East Gravel Sheeting	46,879	27,335	7,000	(20,335)
█	BS129	Blackspot - Wandering Narrogin Road	15,000	8,750	1,843	(6,907)
█	WF006R	Cuballing East Road 2021/22 Final Seal Works	160,050	93,359	0	(93,359)
█	WF007R	Wheatbelt Secondary Freight Network - 2023/24 Cuballing East R	230,181	134,274	0	(134,274)
█	WF007D	Wheatbelt Secondary Freight Network 2022/23 Cuby East Road-C	0	0	8,105	8,105
█	WSF008	Wheatbelt Secondary Freight - Cuballing East Reconstruction Slk's	2,077,627	1,211,924	600,682	(611,242)
█	WF129D	Wheatbelt Secondary Freight 2022/23 Narrogin Wandering Road	229,869	134,071	4,404	(129,667)
█	Total Roads		3,733,560	2,177,784	977,373	(1,200,411)
Bridges						
█	11214	Bridge Improvements - Capital Upgrades	40,000	23,331	5,350	(17,981)
█	Total Bridges		40,000	23,331	5,350	(17,981)
Parks, Ovals & Playgrounds						
█	C207	Heritage Walk Trail	10,000	5,831	0	(5,831)
█	C209	Cuballing Skate Park Precinct Master Plan	15,000	8,750	0	(8,750)
█	Total Parks, Ovals & Playgrounds		25,000	14,581	0	(14,581)
Other Infrastructure						
█	C203	Cuballing War Memorial	0	0	509	509
█	C210	Cuballing Niche Wall	10,000	5,831	0	(5,831)
█	Total Other Infrastructure		10,000	5,831	509	(5,322)
█	TOTAL CAPITAL EXPENDITURE		4,880,044	2,846,522	1,447,082	(1,399,440)

Repayments - borrowings

Information on borrowings Particulars	Loan No.	1 July 2023	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Education and welfare										
Aged Accommodation	65	781,151	0	0	(35,604)	(72,017)	745,547	709,134	(18,533)	(34,723)
Transport										
Grader	67	407,025	0	0	(83,186)	(76,689)	323,839	330,336	1,209	(15,209)
Other property and services										
Austral Land	64	100,111	0	0	(7,856)	(15,798)	92,255	84,313	(429)	(2,087)
Industrial Land	68	0	0	250,000	0	0	0	250,000	0	0
Total		1,288,287	0	250,000	(126,646)	(164,504)	1,161,641	1,373,783	(17,753)	(52,019)
Current borrowings		164,504					36,385			
Non-current borrowings		<u>1,123,783</u>					<u>1,125,256</u>			
		1,288,287					1,161,641			

All debenture repayments were financed by general purpose revenue.

The Shire has no unspent debenture funds as at 30th June 2023, nor is it expected to have unspent funds as at 30th June 2024.

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.

Movement in carrying amounts

Information on leases Particulars	Lease No.	1 July 2023	New Leases		Principal Repayments		Principal Outstanding payments		Interest	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Recreation and culture										
Springhill Dam	LPF No.2	0	0	6,000	0	(2,000)	0	4,000	0	0
Total		0	0	6,000	0	(2,000)	0	4,000	0	0

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.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2024

OPERATING ACTIVITIES
NOTE 10
RESERVE ACCOUNTS

Reserve accounts

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Council									
Plant and Equipment	5,106	1,204	5,263	22,000	0	0	0	28,310	10,369
Administration Building and IT and Office	9,270	371	141	0	0	0	0	9,641	9,411
Employee Entitlements	289,812	11,592	4,420	0	0	0	0	301,404	294,232
Housing Reserve	79,491	3,180	1,517	0	0	0	0	82,671	81,008
Recreation & Community Facility	97,430	3,897	2,751	0	0	0	0	101,327	100,181
Refuse Site	46,015	1,841	702	0	0	0	0	47,856	46,717
Equestrian	4,974	199	76	0	0	0	0	5,173	5,050
Standpipe Maintenance	4,149	166	63	0	0	0	0	4,315	4,212
Road and Bridges	106,394	4,256	1,622	0	0	0	0	110,650	108,016
Community and Sporting Club	5,385	215	82	0	0	0	0	5,600	5,467
	648,026	26,921	16,637	22,000	0	0	0	696,947	664,663

	Note	Opening Balance 1 July 2023	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 January 2024
Other current liabilities		\$		\$	\$	\$
Other liabilities						
- Capital grant/contribution liabilities		96,566	0	0	0	96,566
Total other liabilities		96,566	0	0	0	96,566
Employee Related Provisions						
Annual leave		112,204	0			112,204
Long service leave		172,244	0			172,244
Total Employee Related Provisions		284,448	0	0	0	284,448
Total other current assets		381,014	0	0	0	381,014
Amounts shown above include GST (where applicable)						

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 13

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

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.

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Amended Budget Revenue	YTD Budget	YTD Revenue
	1 July 2023		(As revenue)	31 Jan 2024	31 Jan 2024			Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Operating grants and subsidies								
Governance								
Income - Grant - Youth Development Traineeship Funding	0	0	0	0	0	0	0	38,000
General purpose funding								
Income - Grants Commission	0	0	0	0	0	117,254	68,397	13,116
Law, order, public safety								
Income - Fire Prevention - Grants	0	0	0	0	0	51,891	30,268	42,918
Income Fire Mitigation Grants	0	0	0	0	0	72,700	42,406	0
Income - DFES Aware Grant	0	0	0	0	0	0	0	20,900
Education and welfare								
Income Relating to Aged & Disabled - Age Friendly	0	0	0	0	0	6,120	3,570	6,120
Recreation and culture								
Income - Youth Activity Funding	0	0	0	0	0	1,000	581	0
INCOME - Community Development & Events	0	0	0	0	0	19,000	11,081	0
Community Development & Events - Grants	0	0	0	0	0	10,000	5,831	0
Community Development & Events - Other	0	0	0	0	0	4,000	2,331	0
Transport								
Income - Grant - MRWA Direct	0	0	0	0	0	102,932	60,039	102,931
Income - Grants Commission Local Road Grant	0	0	0	0	0	71,988	41,993	10,412
	0	0	0	0	0	456,885	266,497	234,397
Operating contributions								
Other property and services								
Income - Less Workers Compensation Claimed	0	0	0	0	0	20,000	11,662	278
	0	0	0	0	0	20,000	11,662	278
TOTALS	0	0	0	0	0	476,885	278,159	234,675

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2024

NOTE 13

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Non operating grants, subsidies and contributions revenue		
	Liability 1 July 2023	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 Jan 2024	Current Liability 31 Jan 2024	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Non-operating grants and subsidies								
General purpose funding								
Income - Community Infrastructure Grant - Commonwealth	0	0	0	0	0	24,777	14,448	74,330
Income - Phase 2 Community Infrastructure Grant - LRCI	0	0	0	0	0	18,752	10,934	0
Income - Phase 3 community Infrastructure Grant - LRCI	0	0	0	0	0	123,884	72,261	0
Transport								
Regional Road Grants	0	0	0	0	0	499,642	291,452	307,096
Wheatbelt Secondary Freight Network	0	0	0	0	0	2,404,741	1,402,765	954,373
WSFN - Income Wandering Narrogin Road	96,566	0	0	96,566	0	0	0	0
2022/23 Cuballing East Road Wheatbelt Secondary Freight	0	0	0	0	0	96,566	56,329	0
Roads to Recovery	0	0	0	0	0	210,951	123,053	0
	96,566	0	0	96,566	0	3,379,313	1,971,242	1,335,799

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2024**

**NOTE 14
TRUST FUND**

Funds held at balance date which are required by legislation to be credited to the trust fund and which are not included in the financial statements are as follows:

Description	Opening Balance 1 July 2023	Amount Received	Amount Paid	Closing Balance 31 Jan 2024
	\$	\$	\$	\$
Cuballing Cricket Club	200	0	0	200
Department of Transport - Licensing	658	122,262	(110,559)	12,361
				0
	858	122,262	(110,559)	12,561

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2024**

**NOTE 15
BUDGET AMENDMENTS**

Proposed amendments to original budget since budget adoption. Surplus/(Deficit)

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
	Budget Adoption						\$ 25,519
	Opening Surplus(Deficit)		Opening Surplus(Deficit)				
	Nil Changes						
				0	0	0	25,519

KEY INFORMATION

Nil

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2024**

**NOTE 16
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 \$5,000 or 10.00% whichever is the greater.

Nature or type	Var. \$	Var. %	Timing/Permanent	Explanation of positive variances
				Comments
	\$	%		
Opening funding surplus / (deficit)	(128,134)	(7.10%)		
Revenue from operating activities				
Rates	(41,693)	(2.75%)	Timing	Not material
Operating grants, subsidies and contributions	(43,484)	(15.63%) ▼	Timing	Budget estimate incorrect
Fees and charges	(15,431)	(7.20%)	Timing	Aged Accommodation Units - Occupancy
Interest earnings	(3,158)	(6.48%)	Timing	Maturity of Investments
Other revenue	59,173	114.96% ▲	Timing	BAS Reconciliation refund
Profit on disposal of assets	(2,996)	(100.00%)	Timing	
Expenditure from operating activities				
Employee costs	(115,107)	(18.17%) ▼	Timing	WSFN discontinued, private works,
Materials and contracts	(2,232)	(0.32%)	Timing	Not material
Utility charges	62,370	59.21% ▲	Timing	Water Corp credit applied
Depreciation on non-current assets	(193,705)	(14.58%) ▼	Timing	Depreciation on revaluation of Roads & Infrastructure
Interest expenses	12,578	41.47% ▲	Timing	Loan repayments - (budget allocated over 12 months)
Insurance expenses	(76,823)	(58.06%) ▼	Timing	Premiums paid in 2 instalments (budget allocated over 12 months)
Other expenditure	(5,718)	(12.86%) ▼	Timing	Timing - Budget allocated over 12 mths
Loss on disposal of assets	3,066	48.50%	Timing	Sale of Isuzu Generator (No.10092) and Traffic Lights
Non-cash amounts excluded from operating activities	193,635	14.54% ▲	Timing	
Investing activities				
Proceeds from non-operating grants, subsidies and contributions	(635,443)	(32.24%) ▼	Timing	WSFN - Awaiting Govt sign off
Proceeds from disposal of assets	(303,534)	(98.52%) ▼	Timing	Sale of Isuzu Generator (No.10092) and Traffic Lights
Payments for property, plant and equipment and infrastr	1,399,440	49.16% ▲	Timing	Road construction projects delayed, due to funding
Non-cash amounts excluded from investing activities	0	0.00%		Not Applicable
Financing activities				
Proceeds from new debentures	0		Timing	Not Applicable
Transfer from reserves	0	0.00% ▼	Timing	Not Applicable
Payments for principal portion of lease liabilities	0	0.00%	Timing	Not Applicable
Repayment of debentures	(1,666)	(1.33%)	Timing	
Transfer to reserves	119,090	87.74% ▲	Timing	Will tsf later in the year
Closing funding surplus / (deficit)	(164,659)	8.74% ▼	Timing	As per the above explanations

9.2 CHIEF EXECUTIVE OFFICER:

9.2.1 Conduct of Local Government Extraordinary Election

Applicant:	Shire of Cuballing
File Ref. No:	ADM27
Disclosure of Interest:	Nil
Date:	25 January 2024
Author:	CEO- Stan Scott
Attachments:	9.2.1 A Local Government Election Time Table

Purpose

Council is asked to note the election date for a further extraordinary election and confirm the CEO's appointment as Returning Officer.

Background

Council appointed the Western Australian Electoral Commission (WAEC) to conduct the 2023 Local Government Ordinary Election. At the close of nominations only two nominations were received for the 3 vacancies. Both candidates were declared elected unopposed.

Council decided to undertake an extraordinary election on 16 December 2023 to fill the remaining vacancy.

There were two candidates for that election, and Cr Steve Sexton was elected.

Subsequently, but before the extraordinary election, Cr Julie Christensen resigned to take up a position in the Shire administration which created a further vacancy. Despite the fact that there are two candidates for the 16 December election it is not possible to fill the new vacancy from that election, and a new election was required.

The further extraordinary election was scheduled for 9 March 2023, with nominations closing on 25 January 2024. At close of nominations there were no nominations. Section 4.57 of the Act provides that if there are less candidates than vacancies that an Extraordinary Election must be scheduled. If there are less candidates than vacancies at the subsequent election Council may appoint someone to fill the vacancy.

Timing of Extraordinary Election

If the Election were to be conducted by the Shire of Cuballing it would have to be a voting in person election – only the WAEC can conduct postal elections.

Section 4.9 (1) of the Local Government Act provides that the date of the election may be fixed by Council or by the Shire President. Section 4.9 (2) requires that the date must allow sufficient time for the electoral requirements to be complied with and cannot be more than 4 months after the vacancy occurs. In this case the date of the vacancy is treated as the day of the close of nominations. So, the election must be before the 25th May 2024.

If the Election is conducted less than 100 days since the last electoral roll was declared we can, with the Electoral Commissioners permission, use the existing roll. The roll was certified on 16 January 2024, so to use that roll would require an election before 25th April 2024.

There is also a requirement that the election date be set within one month of the vacancy occurring. As the Ordinary Council Meeting (today) is within that one-month period Council is requested to set the election date.

With Easter, Anzac Day and Labour Day all falling within the next 2 weeks it is not really practical to hold an election prior to 25th April. It is proposed that the election be held on 4 May 2024. This means that none of the milestones (electoral rolls, nominations, election day) clash with public holidays, and advertising obligations align with Cuby News publication dates.

Statutory Environment

Part 4 of the Local Government Act 1995 sets out provisions for elections and other polls. The Local Government (Election) Regulations provide further guidance.

The legislation includes the following provisions.

- Only the WAEC may conduct postal elections;
- If the Local Government conducts the election it must be voting in person.
- CEO to be returning officer unless other arrangements made

If there are no candidates for the new extraordinary election Council may appoint someone to fill the vacancy.

Policy Implications - Nil

Financial Implications

The new extraordinary election will involve mostly staff costs, with some advertising costs for Statewide public notices.

Economic Implication - Nil

Environmental Considerations - Nil

Consultation

The CEO consulted with the Department to see if it was possible for the second candidate for the 16 December poll to be appointed to the new vacancy, but the Act does not permit it.

Voting Requirements – Simple Majority

OFFICER'S RECOMMENDATION/ COUNCIL RESOLUTION 2024/008

That Council:

1. **Determines** that a Voting in Person Election be conducted on **2 May 2024**;
2. **Determines** that the election will be a voting in person election.
3. **Appoints** the CEO as Returning Officer
4. **Determines** that there will be a single polling place at the Shire Administration.

Moved Cr Kowald , Seconded Cr Ballantyne

CARRIED 4/0

Crs Dowling, Ballantyne, Kowald and Sexton voted in favour



Elections Timetable Template

Local Government Elections

Enter election date>> 4/05/2024

Note: Please manually adjust dates in the 'Date' column which fall on a public holiday to the next business day.

Days from Polling Day	Election Activities or Events	Relevant Act sections or Regulations	Day	Date
371 to 98	If an elected member's office becomes vacant on or between these days, the council may, with the approval of the Electoral Commissioner, allow the vacancy to remain unfilled until the ordinary election.	LGA s4.16(4) LGA s4.17(2)	Sat to Sat	29/04/2023 to 27/01/2024
91	If an elected member's office becomes vacant on or after this day the vacancy will remain unfilled until the ordinary election.	LGA s4.16(2)(3) LGA s4.17(1)	Sat	3/02/2024
80	Last day for local governments to gain agreement from the Electoral Commissioner to conduct the election (compulsory if intent is to hold a postal election).	LGA s4.20 (2)(3)(4) LGA s4.61 (2)(4)	Wed	14/02/2024
80	A decision for the Electoral Commissioner to conduct the election cannot be rescinded after this day.	LGA s4.20(6) LGA s4.61(5)	Wed	14/02/2024
77 to 63	Between these days, the CEO of the local government is to give Statewide public notice of the closing date and time for elector enrolments.	LGA s4.39(2)	Sat to Sat	17/02/2024 to 2/03/2024
63	Last day for the local government's CEO to advise the Electoral Commissioner of the need to prepare an updated residents roll.	LGA s4.40(1)	Sat	2/03/2024
63	Advertising may begin for council nominations from 63 days, and no later than 52 days, before election day.	LGA s4.47(1)	Sat	2/03/2024
57	Close of Rolls – 5.00pm	LGA 4.39(1)	Fri	8/03/2024
52	Last day for advertisement to be placed calling for council nominations.	LGA s4.47(1)	Wed	13/03/2024
51	Nominations Open First day for candidates to lodge completed nomination papers, in the prescribed form, with the Returning Officer. Nominations are open for 8 days.	LGA s4.49(a)	Thu	14/03/2024
44	Close of Nominations – 4.00pm	LGA 4.49(a)	Thu	21/03/2024
43	Last day for the Electoral Commissioner to prepare an updated residents roll for the election. Last day for the local government's CEO to prepare an owners and occupiers roll.	LGA s4.40(2) LGA s4.41(1)	Fri	22/03/2024
43	Returning Officer to give Statewide public notice of the election as soon as practicable but no later than 19 days before election day.	LGA s4.64(1)	As soon as practicable	
29	The preparation of any consolidated roll (combined roll of residents, owners and occupiers) under regulation 18(1) is to be completed on or before this day.	LGA s4.38(1) Reg. 18(1)(2)	Fri	5/04/2024
26	Last day for the Returning Officer to give Statewide public notice of the election. (PUBLIC HOL 25/9/23)	LGA s4.64(1)	Tue	8/04/2024
4	Close of absent voting and close of postal vote applications for 'voting in person' elections – 4.00pm.	LGA s4.68(1)(c) Reg. 37(3)(4)	Tue	30/04/2024
1	Close of early voting for 'voting in person' elections – 4.00pm.	LGA s4.71(1)(e) Reg. 59(2)	Fri	3/05/2024
0	Election Day Close of poll – 6.00pm.	LGA s4.7 LGA s4.68(1)(e)	Sat	4/05/2024
2	Election results declared and published.	LGA s4.77	As soon as practicable	
2 - 14	Report to Minister. The report relating to an election under section 4.79 is to be provided to the Minister within 14 days after the declaration of the result of the election. (See Online 'Form 20' at www.dlgc.wa.gov.au)	LGA s4.79(1)(2) Reg. 81	As soon as practicable	
Within 28 days of result publication	An invalidity complaint can be made to a Court of Disputed Returns, constituted by a magistrate, but can only be made within 28 days after notice is given of the result of the election.	LGA s4.81(1)	As applicable	
Within 2 months of result declaration	Newly elected members to make their declarations of office.	LGA s2.29(1)(2) LGA s2.32(c) LGA s2.34(1)(c)	As soon as practicable	
Within 3 months of members making declarations	Newly elected members to lodge their Primary Returns with the local government's CEO.	LGA s5.75(1)	As soon as practicable	

* All Act sections refer to the *Local Government Act 1995*. All regulations refer to the *Local Government (Elections) Regulations 1997*.

9.2.2 Strategic Community Plan – Final Adoption

Applicant:	Shire of Cuballing
File Ref. No:	ADM96
Disclosure of Interest:	N/A
Date:	13 February 2024
Author:	Stan Scott - CEO
Attachments:	9.2.2 A – Strategic Community Plan 9.2.2 B – Cuballing SCP – Companion Document

Summary

Council is requested to finally adopt a new Strategic Community Plan 2023-2033 and the associated Companion Document.

Background

Council started the process of developing a new Strategic Community Plan in October 2022. The concept for the plan was that all key information should be presented on a single A3 Sheet so that it may be folded into an A4 booklet. The Final version is presented for Council's adoption.

There were a number of different approaches used to collect community input.

Postcards were distributed to the community with the questions:

- What do you like most about living in Cuballing?
- Is there something you feel the Shire of Cuballing could do better?
- Do you have an idea or suggestion for the future of our community?

We held face to face community engagement sessions in each of Popanyinning and Cuballing. The engagement questions were replicated in an on line survey.

We had a number of community members involved in the Community Builders program, and feedback from their Community Opportunities Workshop was also considered.

Finally, a close to final version of the plan was advertised for public comment. There was no further feedback received as part of that process.

Discussion

The Community Strategic Plan is intended to be high level and succinct. It is supported by a companion document which is also presented for adoption.

It was intended that the Strategic Community Plan will allow Councillors staff and the community to be able to quickly understand the Council's key priorities, but would also be useful as a promotional document when dealing with government and stakeholder and seeking grants and funding.

The document presented for adoption is the final version of the Plan, and unless there is a fatal flaw, that the plan would be adopted without further changes.

Strategic Implications

The plan identifies goals and strategic priorities which will support action plans.

Statutory Environment

The Local Government (Administration) Regulations 1996 specify as follows:

19C. Strategic community plans, requirements for (Act s. 5.56)

- (1) A local government is to ensure that a strategic community plan is made for its district in accordance with this regulation in respect of each financial year after the financial year ending 30 June 2013.
- (2) A strategic community plan for a district is to cover the period specified in the plan, which is to be at least 10 financial years.
- (3) A strategic community plan for a district is to set out the vision, aspirations and objectives of the community in the district.
- (4) A local government is to review the current strategic community plan for its district at least once every 4 years.
- (5) In making or reviewing a strategic community plan, a local government is to have regard to —
 - (a) the capacity of its current resources and the anticipated capacity of its future resources; and
 - (b) strategic performance indicators and the ways of measuring its strategic performance by the application of those indicators; and
 - (c) demographic trends.
- (6) Subject to subregulation (9), a local government may modify its strategic community plan, including extending the period the plan is made in respect of.
- (7) A council is to consider a strategic community plan, or modifications of such a plan, submitted to it and is to determine* whether or not to adopt the plan or the modifications.

*Absolute majority required.
- (8) If a strategic community plan is, or modifications of a strategic community plan are, adopted by the council, the plan or modified plan applies to the district for the period specified in the plan.
- (9) A local government is to ensure that the electors and ratepayers of its district are consulted during the development of a strategic community plan and when preparing modifications of a strategic community plan.
- (10) A strategic community plan for a district is to contain a description of the involvement of the electors and ratepayers of the district in the development of the plan or the preparation of modifications of the plan.

Council planning is an area of focus for the next round of Local Government Reform. In some ways we are trying to anticipate the direction of these reforms. The proposed trajectory of reform is that there will be a requirement of service plans. While detail is still somewhat vague this may include the likes of our 10 year roads plan.

Policy Implications Nil

Financial Implications Nil

Economic Implication – Nil

Environmental Considerations - Nil

Consultation

While greater participation would have been welcome, we have used a number of overlapping consultation methods including face to face, in writing and on line.

Decision:

Council is requested to adopt the Strategic Community Plan without modification. If some minor change is needed that does not change the thrust of the plan this can be accommodated.

Voting Requirements – Absolute Majority

OFFICER'S RECOMMENDATION / COUNCIL RESOLUTION 2024/009

That Council:

- 1. Adopts the Shire of Cuballing Strategic Community Plan 2023-2033 as amended;**
- 2. Adopts the Cuballing SCP Companion Document as amended; and**
- 3. Uploads both documents to the Shire website and advertises their availability.**

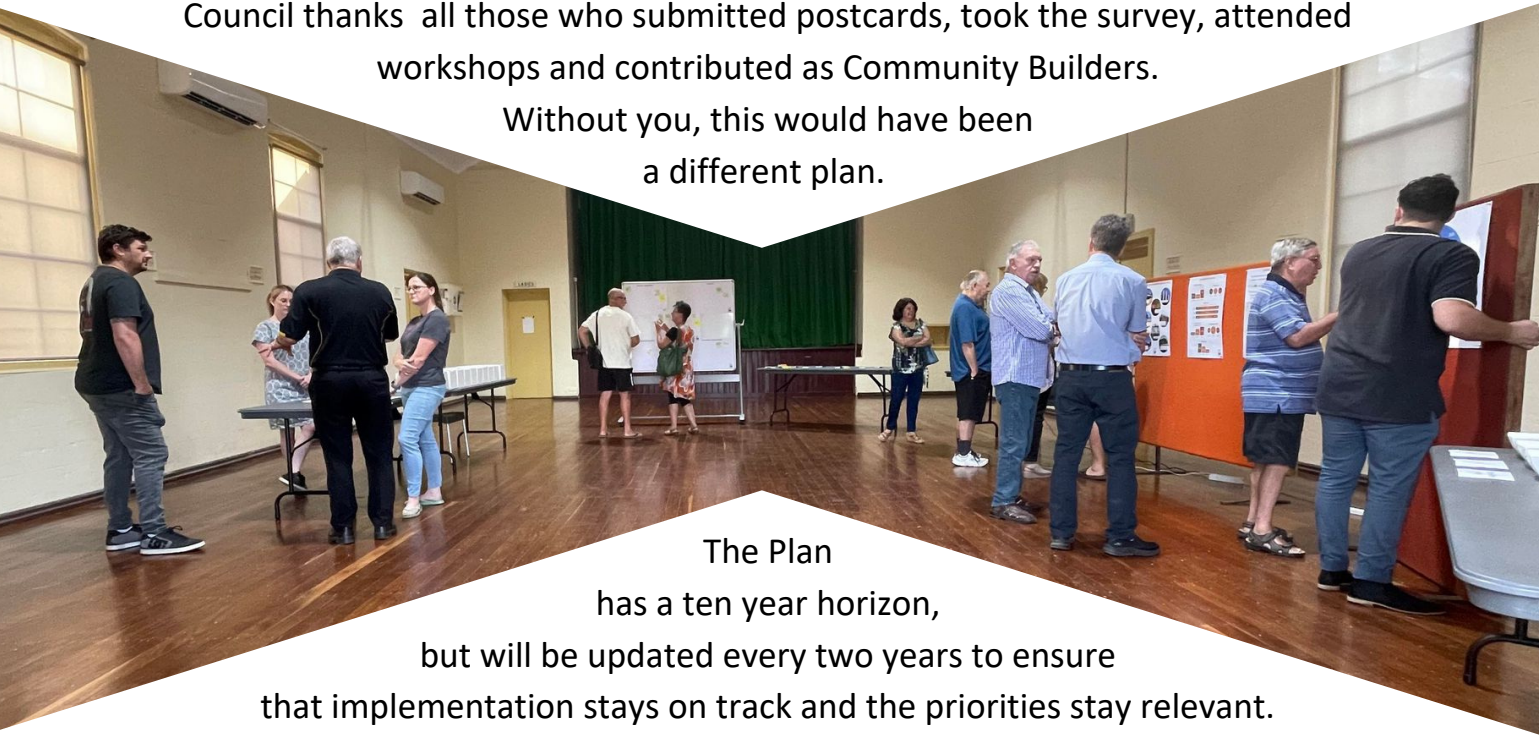
Moved Cr Sexton , Seconded Cr Kowald

CARRIED 4/0

Cr� Dowling, Ballantyne, Kowald and Sexton voted in favour

Our Heart, Our Home owes a debt of thanks to the community members who participated in its creation. The community engagement took place over February and March 2023, following a postcards campaign and a workshop with the Community Builders group. The Shire Council thanks all those who submitted postcards, took the survey, attended workshops and contributed as Community Builders.

Without you, this would have been a different plan.



The Plan has a ten year horizon, but will be updated every two years to ensure that implementation stays on track and the priorities stay relevant. The Corporate Business Plan will detail the first four years of delivering **Our Heart, Our Home**. Progress will be reported regularly to the community.



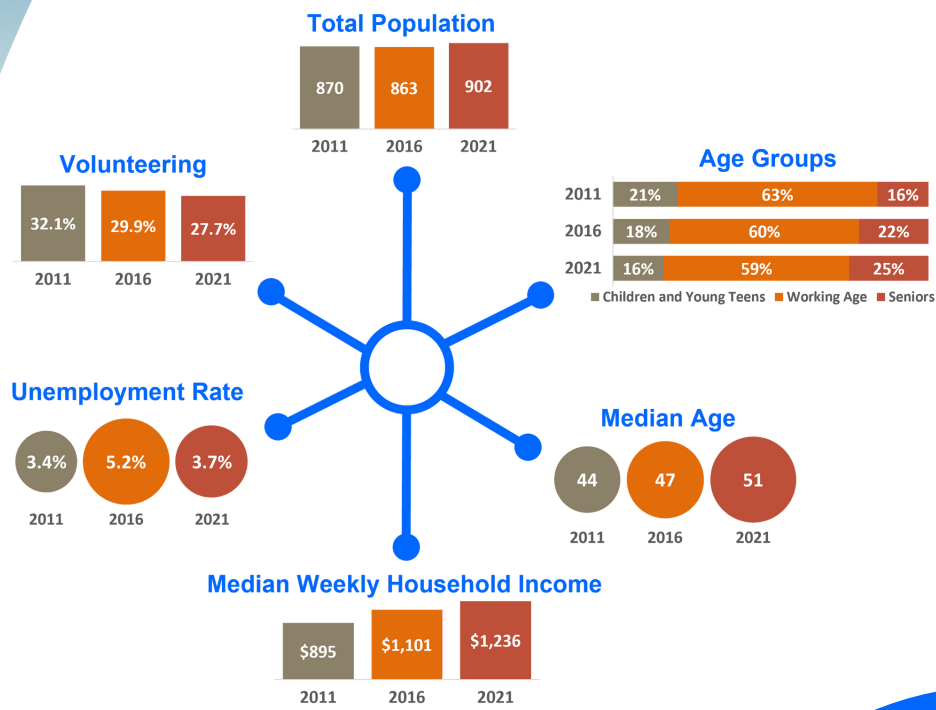
Our Heart, Our Home

Draft Strategic Community Plan

2023 – 2033



Shire of Cuballing
(08) 9883 6031
enquiries@cuballing.wa.gov.au



- We are enjoying modest population growth.
- We're getting slightly older.
- Incomes are increasing.
- Unemployment is low - it is harder to fill jobs.
- We are phenomenal at volunteering, but mustn't take it for granted.

VISION

A charming rural community, in a unique part of the world, growing and prospering while protecting its natural environment.

Social

A place where people of all ages, abilities and stages of life are active and connected.

Economic

Business is thriving, with ample local employment and opportunities for existing and new businesses to grow.

Natural Environment

The natural environment is protected, enhanced, managed, enjoyed by locals, and proudly shared with visitors.

Built Environment

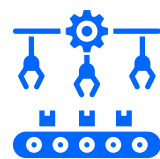
People and goods can move easily in and around the Shire, which is well planned for community needs, respecting the past and building the future.

Governance

Forward thinking leadership, that listens and responds to community needs, with transparent and accountable decision-making.



Agriculture is the mainstay of the local economy. It provides just over half of the Shire's economic output and 62% of jobs.



Manufacturing is the second largest industry by economic output.



Construction is the third largest industry by economic output.

Social

- Enhancing focus on emergency management (incl. dual use of Equestrian Centre for evacuation).
- Improving Cuballing Recreation Centre.
- Increasing community gatherings and spaces.

Economic

- Defining and developing Town Centres.
- Establishing a Light Industrial Area (LIA).
- Increasing tourism, particularly through trail development.
- Developing and promoting the equestrian sector.

Natural Environment

- Restoring the river at Popanyinning.
- Establishing Popanyinning wetlands.
- Reducing pests and weeds, working with Peel Harvey Catchment.
- Increasing native planting.

Built Environment

- Improving footpaths, linking aged units to Cuballing Town Centre.
- Upgrading major roads (esp. Wheatbelt Secondary Freight Network).
- Improving drainage.
- Increasing heritage protection and telling our story.

Governance

- Enhancing community information and engagement.



Our Heart, Our Home



Strategic Community Plan 2023 – 2033
Companion Document, February 2024



We acknowledge the Traditional Owners of this land,
the Wiilman people of the Noongar nation.

We pay our respects to Elders past,
present and emerging.

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MESSAGE FROM THE PRESIDENT

Welcome to the Shire of Cuballing's Strategic Community Plan. This plan has been developed with the aim of providing a clear direction for the future, while addressing the current and emerging opportunities for positive change.

We have a strong community, and are rightly proud of our beautiful environment, caring nature, and prosperity. We are able to enjoy our unspoilt rural lifestyle with access to a wide range of services and amenities in our nearby regional centre.

The plan builds on this enviable foundation to focus on improvements that have been identified through extensive consultation with our community, ensuring that it is reflective of local needs and priorities.

I want to thank everyone who has contributed to the development of this Plan. We are committed to working collaboratively with our community in its implementation and to create the best possible future for all. This plan aims to inspire and guide us all as we work towards our shared goals and aspirations.



Cr Eliza Dowling
President, Shire of Cuballing

INTRODUCTION

The Strategic Community Plan sets out the community’s vision and priorities for the future, and the key strategies we will focus on to achieve our aspirations. The purpose of the plan is to:

- guide Council’s medium-term plans and annual budgets
- provide the basis for working with our community and partners to achieve the vision
- enable us to pursue funding by demonstrating how projects align with the aspirations of our community and the strategies outlined in the plan
- provide a framework for monitoring progress

This plan was developed by Council as part of Western Australia’s Integrated Planning and Reporting (IPR) framework (see below). A summary of the draft plan was adopted by Council on 19 July 2023. It was open for public comment in August and September 2023. Following community feedback, the summary plan and this companion document was finalised and adopted by Council at the Ordinary Council Meeting on 21 February 2024.

It will be reviewed again in 2026. This is scheduled to be a minor review.

INTEGRATED PLANNING AND REPORTING (IPR) FRAMEWORK

The Western Australian Integrated Planning and Reporting (IPR) Framework is shown in the diagram below. Its purpose is to ensure that Council’s decisions take the community’s views into account and deliver the best results possible within available resources. All local governments in Western Australia follow the IPR Framework.

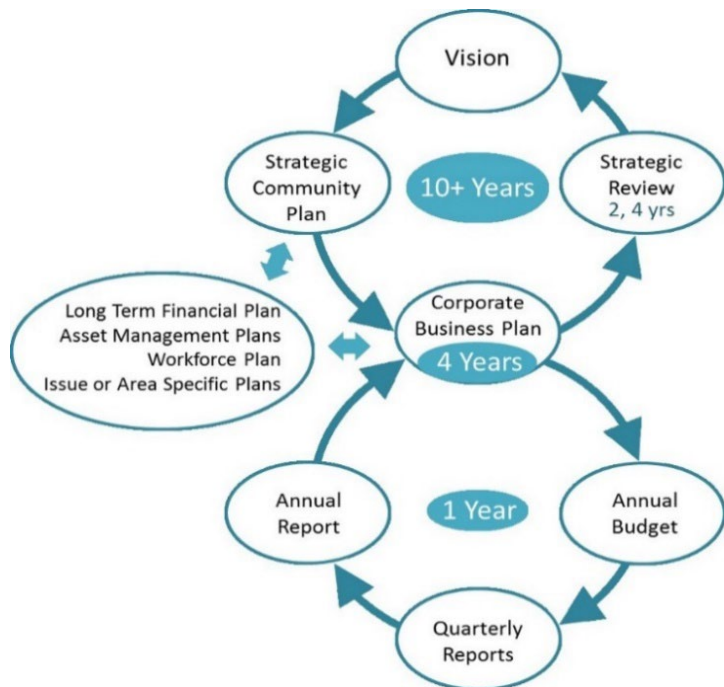
The Planning Cycle

The Strategic Community Plan sets the scene, showing the long-term vision, priorities, objectives and strategies for change. It is a ten-year plan. However, it is not fixed for ten years – it would be long out of date by then. Rather, it is a “rolling” plan which is reviewed every two years, as shown in the figure below. The two-yearly reviews alternate between a minor review (updating as needed) and a major review (going through all the steps again). The plan is continuously looking ahead, so each review keeps a ten-year horizon.

The detailed implementation for the first four years is covered in the Corporate Business Plan. The Long Term Financial Plan, Asset Management Plans and Workforce Plan show how the Plan will be managed and resourced.

The Annual Budget relates to that year’s “slice” of the Corporate Business Plan, with any necessary adjustments made through the Annual Budget process.

Figure 1: Integrated Planning and Reporting Cycle



More details can be seen on the Department of Local Government, Sport and Cultural Industries website: <https://www.dlgsc.wa.gov.au/local-government/strengthening-local-government/intergrated-planning-and-reporting>

COMMUNITY PROFILE



The Shire of Cuballing is a local government area in the Wheatbelt region of Western Australia. Cuballing is located 15.1 kilometres north of the town of Narrogin and 192 kilometres southeast of Perth.

The Shire covers an area of 1,195 square kilometres. The population of the Shire of Cuballing was 902 in the 2021 Census.

The table below shows key characteristics of the population.

Key characteristics

Item	Cuballing 2016	Cuballing 2021	Change 2016-2021	WA 2021
Population	863	902	+39	2,660,026
Aboriginal and Torres Strait Islander peoples	1.6%	1.6%	No change	3.3%
Male:Female ratio	54:46	52:48	-2:+2	50:50
People with disability (core need for assistance)	4.8%	6.1%	+1.56%	4.6%
Median age	47	51	+4	38
Children and young teens (0-14)	18.1%	16.2%	-1.9%	19.0%
Working age (15-64)	60.0%	58.8%	-10.1%	65.0%
Seniors (65+)	22.0%	25.1%	+3.1	16.1%
Born overseas	12.4%	14.1%	+1.7	32.2%
Volunteering	29.9%	27.7%	-2.2%	15.9%
Total business counts* *ABS Counts of Australian Businesses	113	125	+12	N/A
Unemployment rate	5.2%	3.7%	-1.5%	5.1%
Participation rate	55.1%	57.0%	+1.9%	63.9%
Median household income	\$1,101	\$1,236	+\$135	\$1,815
Completed Yr 12+	45.6%	52.3%	+6.7%	66.4%
Tertiary qualification	32.9%	37.1%	+4.2%	50.9%
Rental affordability	\$150 (13.6% of average weekly household income)	\$200 (16.2% of average weekly household income)	+\$50 (+2.6%)	\$340 (18.7% of average weekly household income)
Top three industries by employment	Grain-Sheep or Grain-Beef Cattle Farming; Hospitals (except Psychiatric Hospitals); Other Grain Growing	Grain-Sheep or Grain-Beef Cattle Farming; Sheep Farming (Specialised); Other Grain Growing	-	N/A

COMMUNITY ENGAGEMENT

Overview

The engagement was conducted over February and March 2023, following a mail-out campaign and a workshop with the Community Builders group. Staff and Council workshops set the scene by reviewing progress, considered challenges and opportunities, and identified key questions for the community.

The purpose of the engagement was to gain a clear understanding of the community's vision and priorities.

The engagement included postcards, engagement with Community Builders, community workshops in Popanyinning and Cuballing, and online engagement.

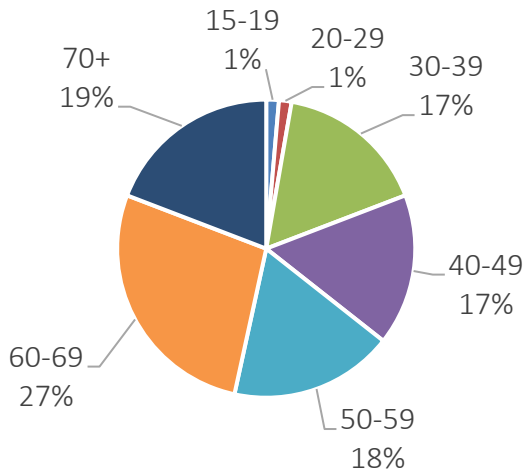
The engagement schedule and participation figures are shown below.

In addition, a summary of the draft Strategic Community Plan was open for community feedback in August and September 2023, and no submissions were received.

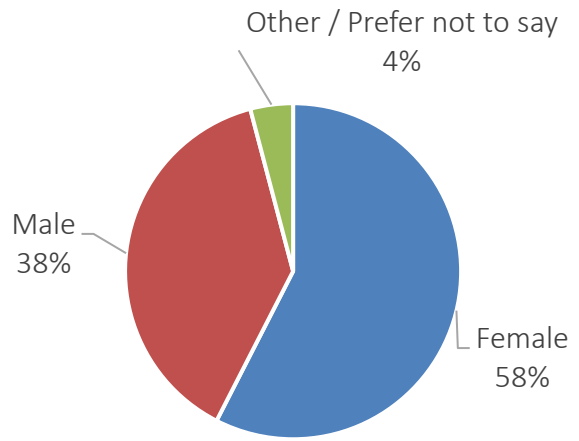
ACTIVITY	DATES (2023)	PARTICIPATION
Popanyinning workshop	13 February	12
Cuballing workshop	14 February	14
Online: Cuballing townsite	20 February – 6 March	12
Online: Popanyinning townsite	20 February – 6 March	4
Online: On a farm within the Shire	20 February – 6 March	3
Online: Other (Pingelly)	20 February – 6 March	1
Postcards: Cuballing	Late 2022	16
Postcards: Popanyinning	Late 2022	13
Postcards: Yornaning	Late 2022	1
Total		76

Demographics

Age – workshops, online and postcards



Gender – workshops, online and postcards

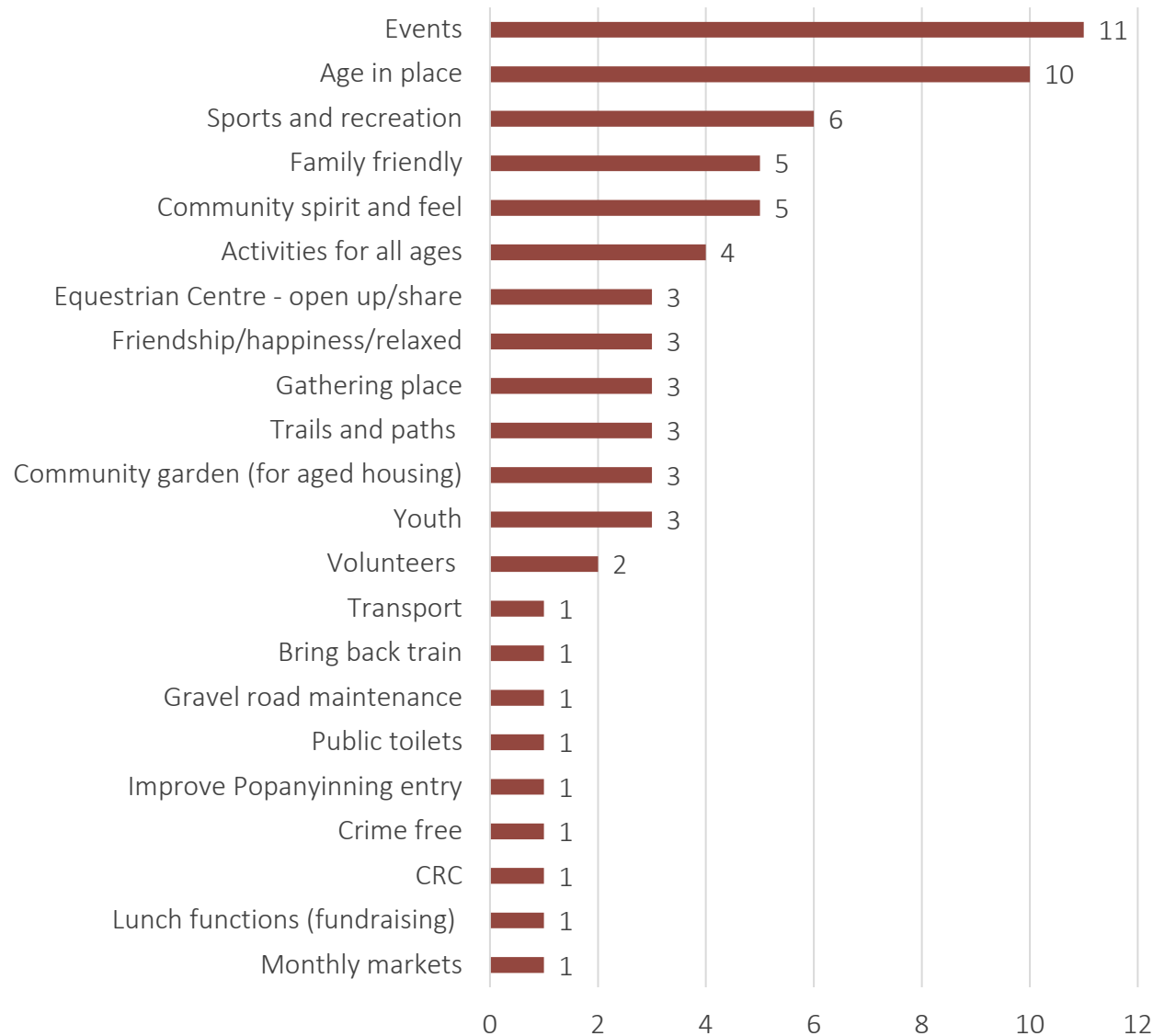


Engagement Results

Vision Wordcloud – workshops and online



Social/Community – workshops and online



Events

- Events – general
- Annual events (incl. Winter Ball)
- Music festivals
- Arts and events (eg movie and music nights)
- Youth events

Age in place

- Age-friendly – general
- Support virtual village
- Aged care
- Retirement village

Sports and recreation

- Improve sports facilities
- Expand sports groups
- Support for Clubs/Groups
- Swimming pool

Family friendly

- Family friendly – general
- Kids' hub- Nature playground
- Improve playground
- Kids' activities

Trails and paths

- Cycle/walk/horse/motor bike

Gathering place

- Social/gathering places – general
- Pub or social club in Popanyinning

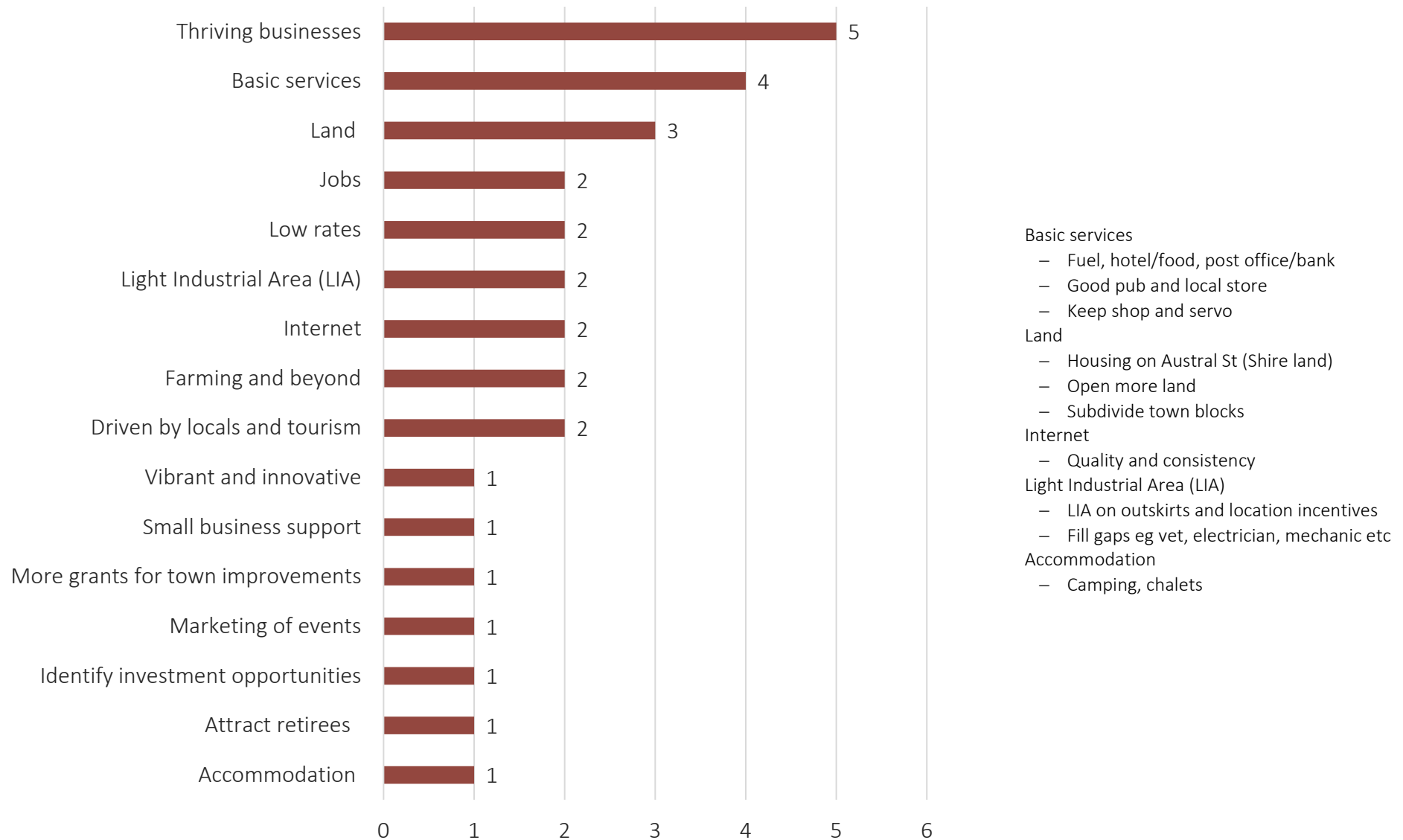
Youth

- Activities eg pump track
- Youth leadership program

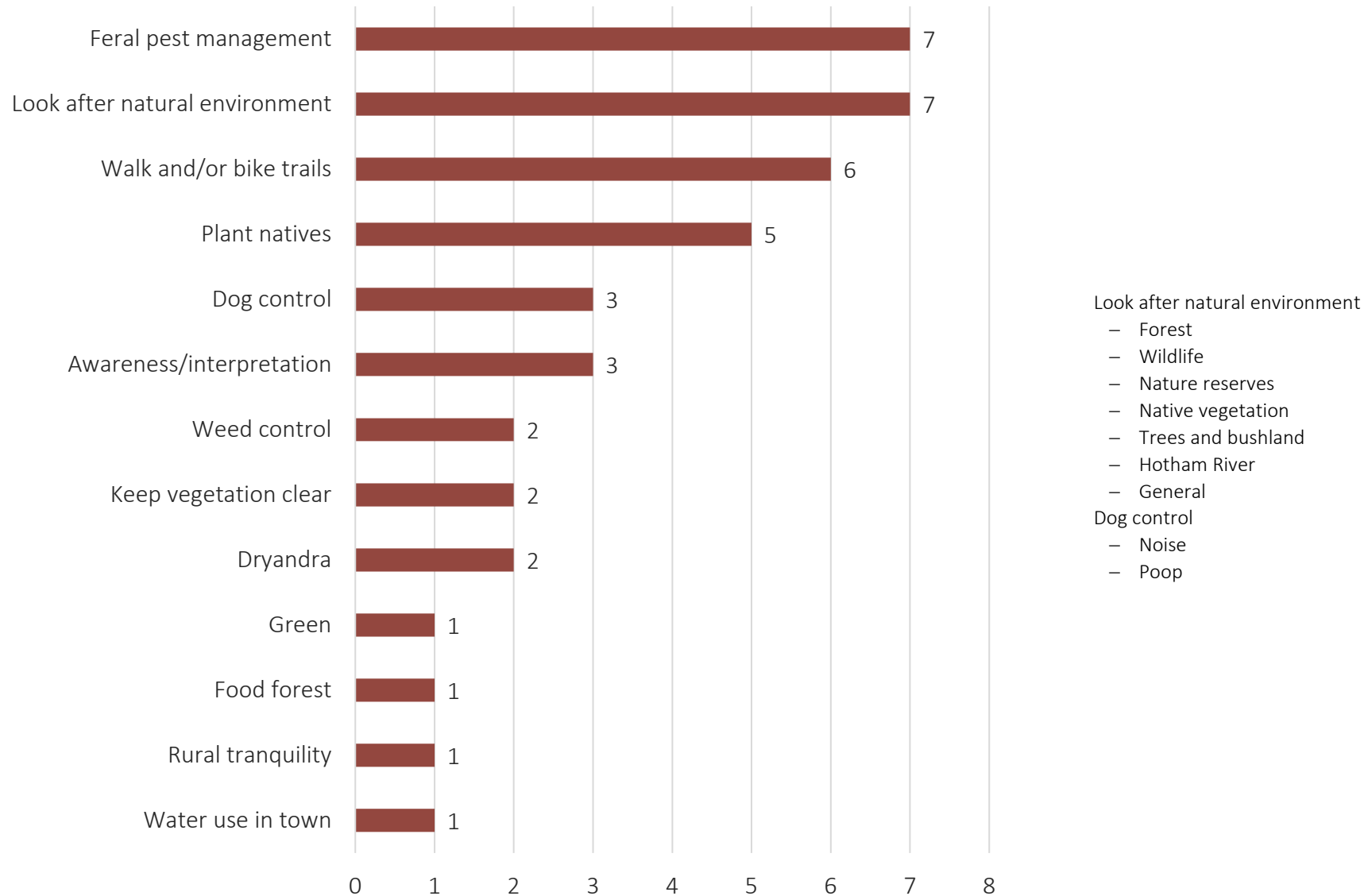
Volunteers

- Volunteers
- Cover volunteer expenses

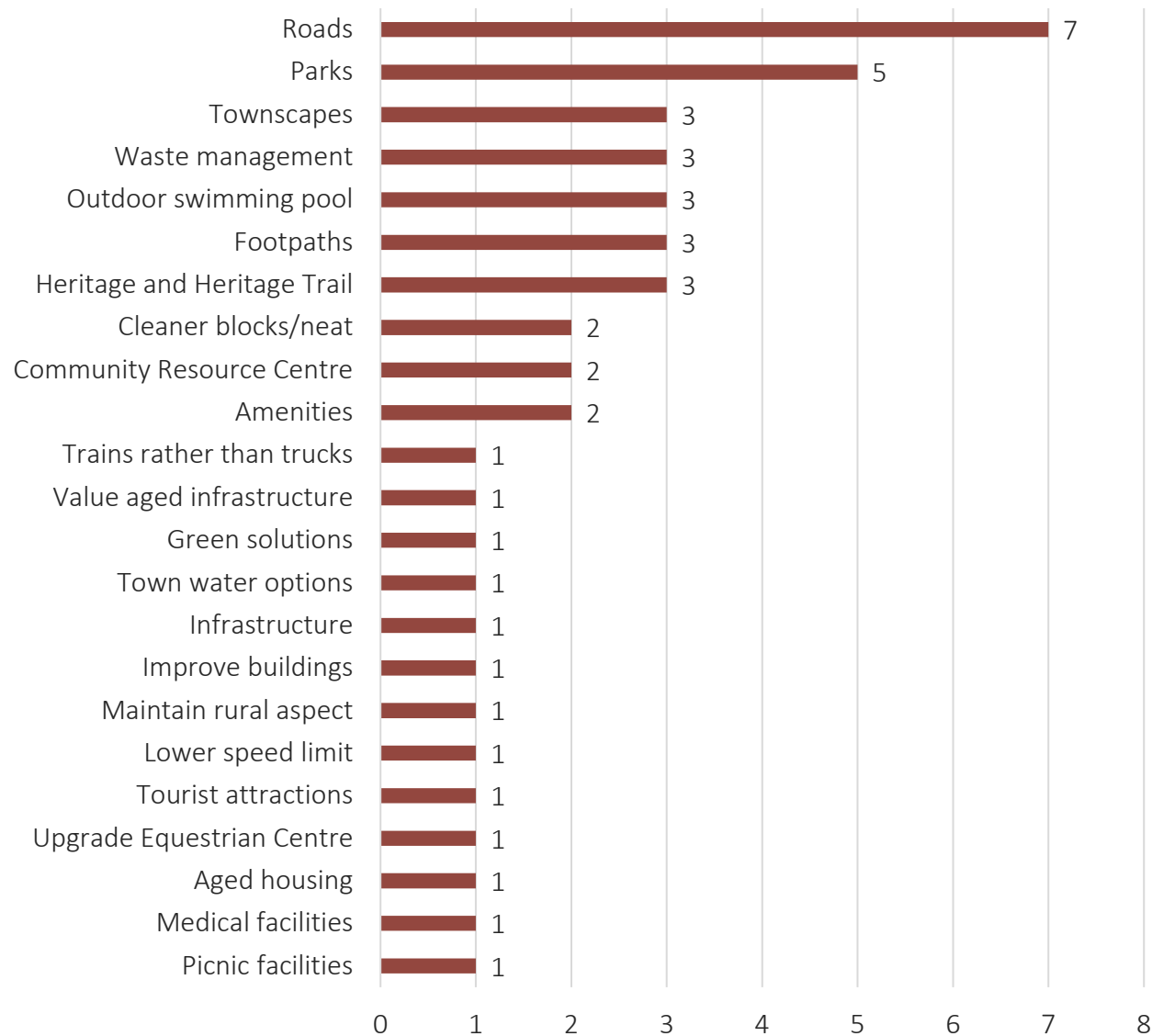
Economic – workshops and online



Natural Environment – workshops and online



Built Environment – workshops and online



Roads

- Better, improve maintenance
- Bitumen roads
- Seal Hart St
- Culverts and drains
- Popanyinning drainage Main St and Forrest

Parks

- Park - general
- Playgrounds
- Skate park
- Shade at the park
- Dog park

Footpaths

- Disability access, kerb cuts etc
- More and better

Waste management

- Recycle bins for farmers
- Green waste removal
- Recycling, FOGO

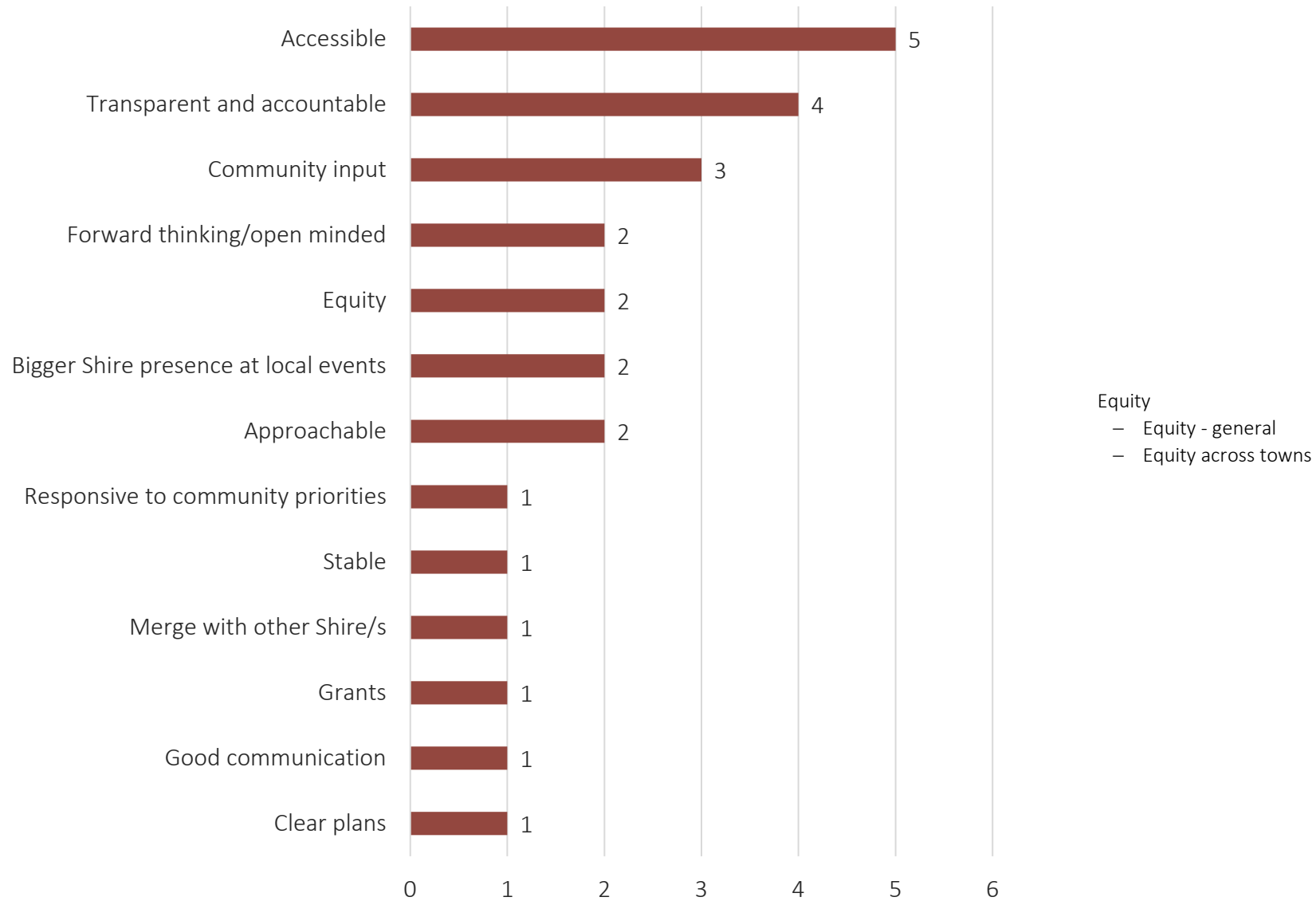
Townscapes

- Townscapes - general
- Vibrant streetscape in main road
- Redevelop railway reserve

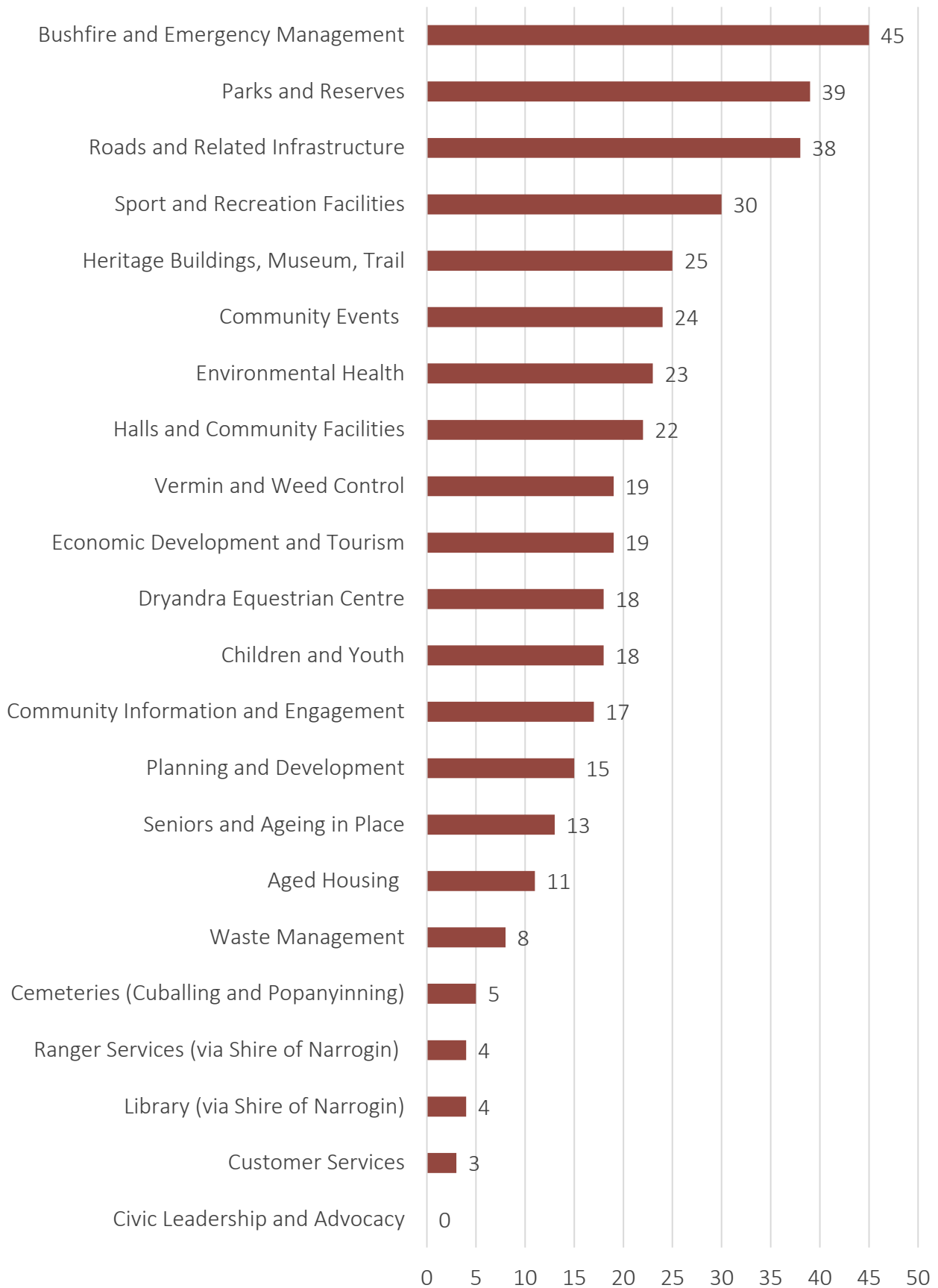
Amenities

- Deli with coffee shop
- Restaurants

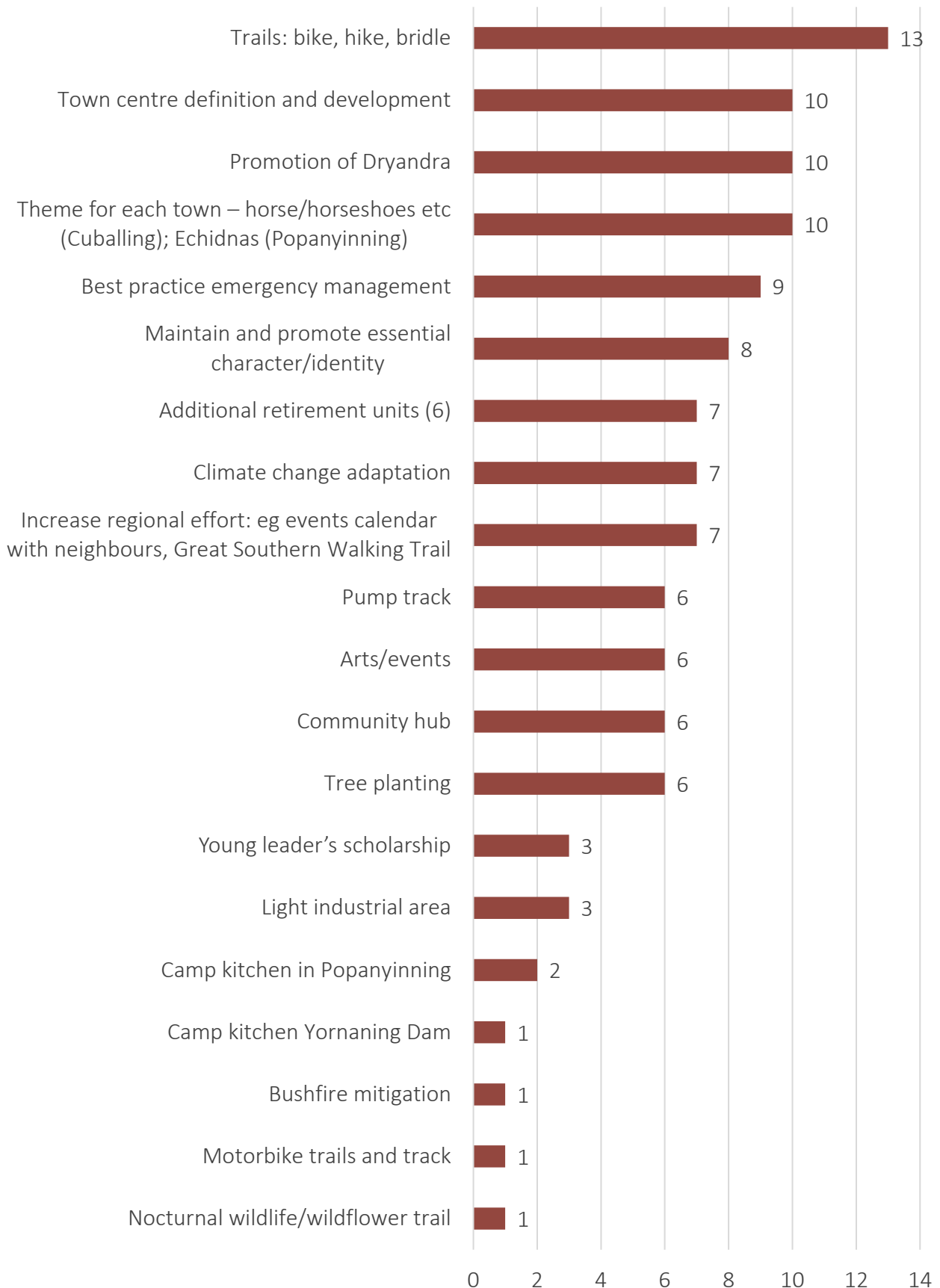
Governance and Leadership – workshops and online



Service Priorities – workshops and online



Top Ideas – workshops and online



COMMUNITY VISION, GOALS AND PRIORITIES

The Council considered all the community engagement results and distilled the following vision, goals and ten year priorities.

Community Vision

A charming rural community, in a unique part of the world, growing and prospering while protecting its natural environment.

Goals

THEMES	GOALS
Social	A place where people of all ages, abilities and stages of life are active and connected.
Economic	Business is thriving, with ample local employment and opportunities for existing and new businesses to grow.
Natural Environment	The natural environment is protected, enhanced and managed so that it can be enjoyed by locals and proudly shared with visitors.
Built Environment	People and goods can move easily in and around the Shire, which is well planned for community needs, respecting the past and building the future.
Governance	Forward thinking leadership, which listens and responds to community needs and has transparent and accountable decision-making.

Strategic Priorities

Each theme has several strategic priorities feeding into it, as shown in the table below. While current activities and service levels will continue over the short to medium term in many cases, the priorities show what the Shire will focus on over the coming years. They will be reflected in key projects and drive Annual Budgets. There will be regular reporting on implementation progress and the success measures on pages 20-21. These priorities will be updated every four years as the Plan is reviewed and refreshed.

<p>Social <i>A place where people of all ages, abilities and stages of life are active and connected.</i></p>	
<ul style="list-style-type: none"> ▪ Enhancing focus on emergency management (including dual use of Equestrian Centre for evacuation). 	<ul style="list-style-type: none"> ▪ Improving the Cuballing Recreation Centre. ▪ Increasing community gatherings and spaces.
<p>Economic <i>Business is thriving, with ample local employment and opportunities for existing and new businesses to grow.</i></p>	
<ul style="list-style-type: none"> ▪ Defining and developing Town Centres. ▪ Establishing a Light Industrial Area (LIA). 	<ul style="list-style-type: none"> ▪ Increasing tourism, particularly through trail development. ▪ Developing and promoting the equestrian sector.
<p>Natural Environment <i>The natural environment is protected, enhanced and managed so that it can be enjoyed by locals and proudly shared with visitors.</i></p>	
<ul style="list-style-type: none"> ▪ Restoring the Hotham River at Popanyinning. ▪ Establishing a Popanyinning wetlands. 	<ul style="list-style-type: none"> ▪ Working with the Peel Harvey Catchment Council for reducing pests and weeds and increasing native plantings.
<p>Built Environment <i>People and goods can move easily in and around the Shire, which is well planned for community needs, respecting the past and building the future.</i></p>	
<ul style="list-style-type: none"> ▪ Improving footpaths and linking aged units to the Town Centre. ▪ Upgrading major roads (especially Wheatbelt Secondary Freight Network). 	<ul style="list-style-type: none"> ▪ Improving drainage. ▪ Increasing heritage protection and telling our story.
<p>Governance <i>Forward thinking leadership, which listens and responds to community needs and has transparent and accountable decision-making.</i></p>	
<ul style="list-style-type: none"> ▪ Enhancing community information and engagement. 	

ACHIEVING THE VISION

The Shire's Roles

Local governments operate under Statute but also have some discretion. The primary roles of the Shire are outlined below.

Delivery of Facilities and Services

This includes parks and gardens, roads, footpaths, drainage, waste management, sport and recreation facilities, library, events, and support for community groups. Some of those services are based on assets, for instance roads and buildings. Maintenance and renewal of assets is a vital part of the Shire's role.

Regulation

Local governments have specific regulatory responsibilities that are essential for community wellbeing. For example, they have a regulatory role in public health (e.g. licensing and monitoring food premises), the appropriateness and safety of new buildings, and the use of land. These areas are subject to regulation to ensure a minimum standard is adhered to, as well as to minimise the potential to impose costs or adverse effects on others (e.g. food poisoning or injuries). Balancing the rights of those wishing to operate and the rights of those who may be affected or consider themselves to be affected can be challenging.

Facilitation, Influence and Advocacy

In some cases, the Shire enables or facilitates services to be provided by others or in partnership with the Shire rather than directly providing or funding the service (for example facilitating community care efforts through volunteer programs etc). Influencing the decisions of others who do or can contribute to positive community outcomes in the Shire is an important role. Advocacy to regional agencies, the Federal and State Government and other agencies for recognition, funding, policy or planning support is a good example.

Civic Leadership

Good governance and leadership plays a central role in signalling community confidence in its future, building and supporting leadership within the community, attracting people to the Shire and the town, and positioning the community to leverage external funding and investment.

The Shire's Services

The Shire's services are outlined in the table below. They have been grouped into the theme they fit the best with, while recognising that many of them contribute to more than one goal.

The Shire's Services

Social	Economic	Built Environment	Natural Environment	Governance
<ul style="list-style-type: none"> ▪ Ranger Services (via Shire of Narrogin) ▪ Dryandra Equestrian Centre ▪ Sport and Recreation Facilities ▪ Halls and Community Facilities ▪ Aged Housing ▪ Library (via Shire of Narrogin) ▪ Seniors and Ageing in Place ▪ Children and Youth ▪ Community Events ▪ Environmental Health ▪ Cemeteries (Cuballing and Popanyinning) 	<ul style="list-style-type: none"> ▪ Economic and Tourism Development ▪ Management and development of the Yornaning Dam and associated infrastructure 	<ul style="list-style-type: none"> ▪ Roads and Related Infrastructure ▪ Heritage Buildings, Museum, Trail ▪ Planning and Development 	<ul style="list-style-type: none"> ▪ Parks and Reserves ▪ Waste Management ▪ Bushfire and Emergency Management ▪ Vermin and Weed Control 	<ul style="list-style-type: none"> ▪ Customer Services ▪ Civic Leadership and Advocacy ▪ Community Information and Engagement ▪ Asset Management ▪ Plant, Equipment and Fleet ▪ Finance Services ▪ Records Management ▪ Information Technology ▪ Strategic and Corporate Planning ▪ Governance Support ▪ Human Resources Management ▪ Staff Housing

Financial Implications

The Shire of Cuballing Council sets its budget each year to implement the Strategic Community Plan, within its financial capacity. It carefully balances the financial impact of rates on the community, as well as the benefits of delivering the community's aspirations. At the same time, it takes into account the Shire's long term financial position, for example by maintaining reserves for necessary future capital works.

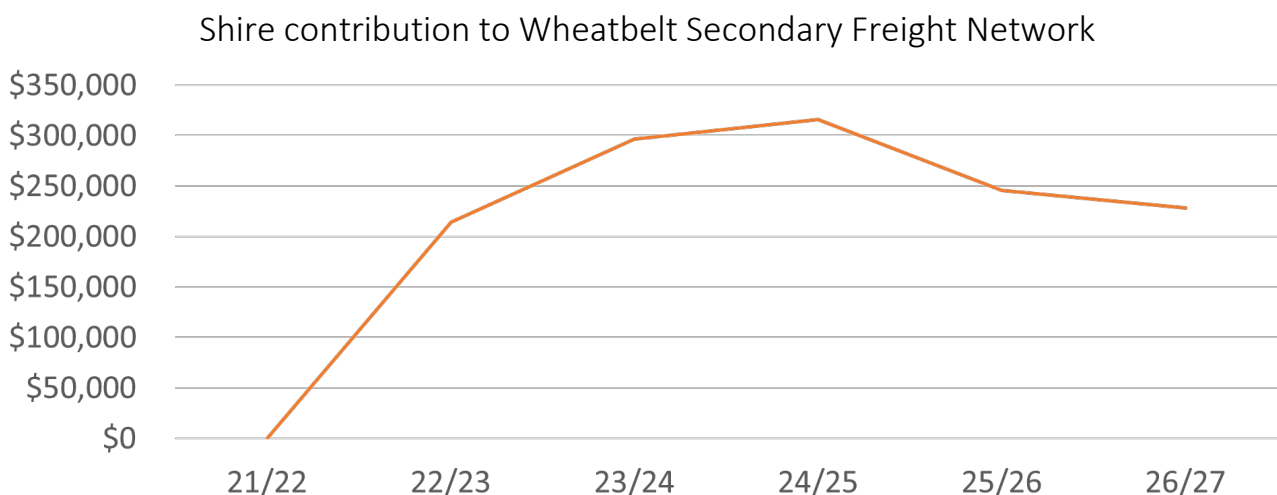
In addition, the Shire pursues external grant funding as much as possible, and exercises stringent financial prudence to ensure that expenditure is controlled within a 'value for money' procurement framework, and rigorous project management.

During the period of this plan, there is an extraordinary investment in the Wheatbelt Secondary Freight Network (WSFN).

This represents a major opportunity to upgrade key parts of the road network. The Shire will get over four times its usual funding for road projects. Nearly 80% of all road funding and over 50% of the Shire's total revenue will be from WSFN.

On the other hand, the Shire must contribute 6.7% towards the costs, which amounts to around \$200k - \$300k pa (see graph below). This is an increase in the Shire's expenditure on roads of 8% - 13%. It will reduce the Shire's capacity to do other things over this period.

The project requires a substantial amount of Shire staff time. New staff will be employed, which will be funded out of the WSFN revenue. This will also help the Shire to keep up with its basic obligations like parks and gardens, building maintenance, ratepayer response, verges, and potholes etc.



STRATEGIC RISK MANAGEMENT

Risk	Risk Controls
Core changes to role of Local Government and/or funding	<ul style="list-style-type: none"> Long Term Financial Plan (LTFP) Lobbying and advocacy Community engagement
Breakdown in relationship between Shire President/Council and CEO	<ul style="list-style-type: none"> Code of Conduct and relevant policies Regular meetings CEO/Shire President CEO performance review process Councillor induction and training
Breakdown in relationships amongst Councillors	<ul style="list-style-type: none"> Code of Conduct and relevant policies Councillor induction and training
Lack of community awareness and engagement with Council's direction	<ul style="list-style-type: none"> Communications and community engagement
Increased contractor and/or materials costs putting pressure on capital program	<ul style="list-style-type: none"> Long Term Financial Plan (LTFP) Asset Management Plans Budget process Rigor of project management
Employee cost rises above assumption	<ul style="list-style-type: none"> Long Term Financial Plan (LTFP) Workforce Plan (WFP) Budget process
Reduced external grants/funding	<ul style="list-style-type: none"> Long Term Financial Plan (LTFP) Budget process Lobbying and advocacy
Misappropriation of funds	<ul style="list-style-type: none"> Policies and Procedures Audit controls
Low business growth	<ul style="list-style-type: none"> Economic development facilitation Long Term Financial Plan (LTFP)
Lack of available skilled Shire staff	<ul style="list-style-type: none"> Workforce Plan (WFP)
High Shire staff turnover	<ul style="list-style-type: none"> Workforce Plan (WFP)
Lack of available skilled contractors/suppliers	<ul style="list-style-type: none"> Tender and Procurement Process Workforce Plan
Disasters i.e. COVID 19 re-emergence/other pandemic/bushfire/flood/storm	<ul style="list-style-type: none"> Council policies and management policies, Local Emergency Management Risk Mitigation, Planning, Response and Recovery Arrangements

HOW WILL WE KNOW IF THE PLAN IS SUCCEEDING?

The following tables show the themes, objectives and the key indicators of success. The data source for each indicator is also shown. These indicators will be monitored and reported annually, along with the Corporate Business Plan indicators (note that some indicators are common to both plans).

Social <i>A place where people of all ages, abilities and stages of life are active and connected.</i>	
Indicators	Data source
<ul style="list-style-type: none"> Establish dual use of Equestrian Centre for evacuation 	<ul style="list-style-type: none"> Shire records
<ul style="list-style-type: none"> Satisfaction with Cuballing Recreation Centre 	<ul style="list-style-type: none"> Community feedback
<ul style="list-style-type: none"> Satisfaction with community events 	<ul style="list-style-type: none"> Community feedback
<ul style="list-style-type: none"> Increase in spaces suitable for the community to gather 	<ul style="list-style-type: none"> Shire records

Economic <i>Business is thriving, with ample local employment and opportunities for existing and new businesses to grow.</i>	
Indicators	Data source
<ul style="list-style-type: none"> Satisfaction with Town Centres 	<ul style="list-style-type: none"> Community feedback
<ul style="list-style-type: none"> Light Industrial Area established 	<ul style="list-style-type: none"> Shire records
<ul style="list-style-type: none"> Likelihood that local people would recommend friends and family visit the Shire of Cuballing area ('net promoter score') 	<ul style="list-style-type: none"> Community feedback
<ul style="list-style-type: none"> Participation in equestrian events 	<ul style="list-style-type: none"> Dryandra Regional Equestrian Centre

Natural Environment

The natural environment is protected, enhanced and managed so that it can be enjoyed by locals and proudly shared with visitors.

Indicators	Data source
<ul style="list-style-type: none">Progress towards revegetation of the Popanyinning section of the Hotham River riparian margin	<ul style="list-style-type: none">Shire records
<ul style="list-style-type: none">Establishment of Popanyinning wetlands	<ul style="list-style-type: none">Shire records

Built Environment

People and goods can move easily in and around the Shire, which is well planned for community needs, respecting the past and building the future.

Indicators	Data source
<ul style="list-style-type: none">Satisfaction with footpath improvements	<ul style="list-style-type: none">Community feedback
<ul style="list-style-type: none">Wheatbelt Secondary Freight Network implementation	<ul style="list-style-type: none">Shire records
<ul style="list-style-type: none">Heritage trail development	<ul style="list-style-type: none">Shire records

Governance

Forward thinking leadership, which listens and responds to community needs and has transparent and accountable decision-making.

Indicators	Data source
<ul style="list-style-type: none">Satisfaction with information	<ul style="list-style-type: none">Community feedback
<ul style="list-style-type: none">Satisfaction with community engagement	<ul style="list-style-type: none">Community feedback
<ul style="list-style-type: none">Asset and financial ratios within State Government guidelines	<ul style="list-style-type: none">Shire records

9.2.3 2022-23 Annual Report

Applicant:	N/A
File Ref. No:	ADM108
Disclosure of Interest:	Nil
Date:	15 Feb 2024
Author:	Stan Scott - CEO
Attachments:	9.2.3A Annual Report 2022-23 (Under separate cover)

Summary

Council is to consider adoption of the 2022-23 Annual Report.

Background

AMD, as appointed contractor for the Officer of the Auditor General (OAG), has completed their final Audit of Council's functions and operations for the 2022-23 Financial Year. This report was received by the Audit Committee and Council at the December 2023 round of meetings.

Comment

The Shire of Cuballing's 2022-23 Independent Auditor's Report was received on 8 December 2023. The 2022-23 Independent Auditor's Report is included as part of the 2022-23 Annual Report, together with the Audited Financial Statements.

The 2022-23 Audit has been conducted in accordance with the Australian Audit Standards to ensure that during the reporting period the Shire of Cuballing complied with all statutory requirements, including the *Local Government Act 1995*, associated Regulations and applicable accounting standards.

The Shire of Cuballing Annual Report for 2022-23 has now been completed and is ready for adoption.

Council is required to hold an Annual Electors Meeting within 56 days of accepting the Annual Report and give at least 14 days local public notice of the date, time and place for the Annual Electors Meeting. It is proposed to hold the Annual Electors Meeting following the March 2024 Ordinary Council Meeting at 6.00pm on Wednesday 20 March 2024.

Strategic Implications

The Annual Report provides the opportunity to report to the community on Council's progress and achievements.

Statutory Environment

Local Government Act 1995

5.27 Electors' general meetings

- (1) A general meeting of the electors of a district is to be held once every financial year.

- (2) A general meeting is to be held on a day selected by the local government but not more than 56 days after the local government accepts the annual report for the previous financial year.
- (3) The matters to be discussed at general electors' meetings are to be those prescribed.

5.29 Convening electors' meetings

- (1) The CEO is to convene an electors' meeting by giving —
 - (a) at least 14 days' local public notice; and
 - (b) each council member at least 14 days' notice, of the date, time, place and purpose of the meeting.
- (2) The local public notice referred to in subsection (1)(a) is to be treated as having commenced at the time of publication of the notice under section 1.7(1)(a) and is to continue by way of exhibition under section 1.7(1)(b) and (c) until the meeting has been held.

5.53 Annual reports

- (1) The local government is to prepare an annual report for each financial year.
- (2) The annual report is to contain —
 - (a) a report from the mayor or president;
 - (b) a report from the CEO;
 - [(c), (d) deleted]*
 - (e) an overview of the plan for the future of the district made in accordance with section 5.56, including major initiatives that are proposed to commence or to continue in the next financial year;
 - (f) the financial report for the financial year;
 - (g) such information as may be prescribed in relation to the payments made to employees;
 - (h) the auditor's report for the financial year;
 - (h(a)) a matter on which a report must be made under section 29(2) of the *Disability Services Act 1993*;
 - (h(b)) details of entries made under section 5.121 during the financial year in the register of complaints, including —
 - (i) the number of complaints recorded in the register of complaints;
 - (ii) how the recorded complaints were dealt with; and
 - (iii) any other details that the regulations may require; and
 - (i) such other information as may be prescribed.

5.54 Acceptance of annual reports

- (1) Subject to subsection (2), the annual report for a financial year is to be accepted* by the local government no later than 31 December after that financial year.

* *Absolute majority required.*

- (2) If the auditor's report is not available in time for the annual report for a financial year to be accepted by 31 December after that financial year, the annual report is to be accepted by the local government no later than 2 months after the auditor's report becomes available.

5.55 Notice of annual reports

The CEO is to give local public notice of the availability of the annual report as soon as practicable after the report has been accepted by the local government.

Local Government (Administration) Regulations

Division 2 — Annual reports

[Heading inserted: Gazette 26 Aug 2011 p. 3483.]

19B. Information to be included in annual report (Act s. 5.53(2)(g) and (i))

- (1) In this regulation —
remuneration has the meaning given in the *Salaries and Allowances Act 1975* section 4(1).
- (2) For the purposes of section 5.53(2)(g) and (i), the annual report for a financial year beginning on or after 1 July 2020 must contain the following —
 - (a) the number of employees of the local government entitled to an annual salary of \$130 000 or more;
 - (b) the number of employees of the local government entitled to an annual salary that falls within each band of \$10 000 over \$130 000;
 - (c) any remuneration and allowances paid by the local government under Schedule 5.1 clause 9 during the financial year;
 - (d) any amount ordered under section 5.110(6)(b)(iv) to be paid by a person against whom a complaint was made under section 5.107(1), 5.109(1) or 5.114(1) to the local government during the financial year;
 - (e) the remuneration paid or provided to the CEO during the financial year;
 - (f) the number of council and committee meetings attended by each council member during the financial year;
 - (g) if available, the gender, linguistic background and country of birth of council members;
 - (h) if available, the number of council members who are aged —
 - (i) between 18 years and 24 years; and
 - (ii) between 25 years and 34 years; and
 - (iii) between 35 years and 44 years; and
 - (iv) between 45 years and 54 years; and
 - (v) between 55 years and 64 years; and
 - (vi) over the age of 64 years;
 - (i) if available, the number of council members who identify as Aboriginal or Torres Strait Islander;
 - (j) details of any modification made to a local government's strategic community plan during the financial year;
 - (k) details of any significant modification made to a local government's corporate business plan during the financial year.

[Regulation 19B inserted: SL 2020/213 r. 20.]

19BB. Information about trading undertakings to be included in annual report (Act s. 5.53(2)(i))

- (1) In this regulation —
- income statement** has the meaning given in the *Local Government (Financial Management) Regulations 1996* regulation 3(1);
 - major trading undertaking** has the meaning given in section 3.59(1);
 - statement of financial position** has the meaning given in the *Local Government (Financial Management) Regulations 1996* regulation 3(1);
 - trading undertaking** has the meaning given in section 3.59(1).
- (2) For the purposes of section 5.53(2)(i), the annual report for a financial year beginning on or after 1 July 2022 must include the following —
- (a) separately, in relation to each trading undertaking carried on during the financial year —
 - (i) an income statement; and
 - (ii) a statement of financial position; and
 - (iii) any other information that is necessary to provide full and complete information on the undertaking;
 - (b) in relation to each major trading undertaking, in addition to the information required under paragraph (a), a statement setting out all other revenue and expenditure that is not included in the income statement referred to in paragraph (a)(i) but that has been used in the pricing structure for goods or services to be provided by the undertaking.

[Regulation 19BB inserted: SL 2023/106 r. 33.]

19BC. Information about land transactions to be included in annual report (Act s. 5.53(2)(i))

- (1) In this regulation —
- major land transaction** has the meaning given in section 3.59(1);
 - nature classification** has the meaning given in the *Local Government (Financial Management) Regulations 1996* regulation 3(1).
- (2) For the purposes of section 5.53(2)(i), the annual report for a financial year beginning on or after 1 July 2022 must include the following, separately in relation to each major land transaction (according to nature classification) —
- (a) all income and expenditure for the transaction received or expended during the financial year;
 - (b) details of assets and liabilities at 30 June;
 - (c) any other information that is necessary to provide full and complete information on the transaction;
 - (d) if the transaction is to span more than 1 financial year, a brief statement showing the cash flows expected during the lesser of the following periods —
 - (i) the term of the transaction;
 - (ii) the period covered by the corporate business plan.

- (3) For the purposes of section 5.53(2)(i), if a major land transaction has spanned more than 1 financial year and it is completed during a financial year beginning on or after 1 July 2022, the annual report for that financial year must —
- (a) disclose —
 - (i) details of the total income and expenditure for the transaction from the date of commencement to the date of completion; and
 - (ii) details of the amount or value of any surplus of money or assets distributed to the local government or a person other than the local government; and
 - (iii) the amount or value of any loss and the resources used to cover the loss;
 - and
 - (b) include —
 - (i) a comparison of the outcomes over the life of the transaction with expected outcomes in the business plan prepared for the transaction; and
 - (ii) an explanation of the benefits of the transaction to the local government and the community.

[Regulation 19BC inserted: SL 2023/106 r. 33.]

19BD. Information about fees, expenses and allowances to be included in annual report (Act s. 5.53(2)(i))

For the purposes of section 5.53(2)(i), the annual report for a financial year beginning on or after 1 July 2022 must include, in relation to fees, expenses or allowances paid during the financial year to council members, the mayor or the president, for each person —

- (a) the nature of the fee, expense or allowance; and
- (b) the total amount or value of each class of fee, expense or allowance.

[Regulation 19BD inserted: SL 2023/106 r. 33.]

19BE. Information about capital grants, subsidies and contributions to be included in annual report (Act s. 5.53(2)(i))

- (1) In this regulation —

renew, in relation to an asset, means to return the asset to its original state by rebuilding, repairing or restoring the asset;

replace, in relation to an asset, does not include to upgrade the asset or to replace the asset with a different version of the asset.

- (2) For the purposes of section 5.53(2)(i), the annual report for a financial year beginning on or after 1 July 2022 must include the amount of all capital grants, subsidies and contributions, for replacing and renewing assets, that were received by the local government during —
- (a) the financial year; and
 - (b) the 2 financial years before the financial year.

[Regulation 19BE inserted: SL 2023/106 r. 33.]

[19CA. Deleted: SL 2020/213 r. 20.]

Policy Implications – Nil

Financial Implications - Nil

Economic Implication – Nil

Environmental Considerations – Nil

Consultation - Nil

Options

Council may resolve:

1. the Officer's Recommendation; or
2. not adopt the 2022-23 Annual Report, or set a different time and date for the annual meeting of electors, giving reasons.

Voting Requirements – Absolute Majority

OFFICER'S RECOMMENDATION / COUNCIL RESOLUTION 2024/010

That Council:

1. adopt the Shire of Cuballing 2022-23 Annual Report included as a separate attachment; and
2. hold the Annual Electors Meeting at 6.30pm on Wednesday 20th March 2024 at 6.00 pm in the CWA Hall.

Moved Cr Kowald , Seconded Cr Ballantyne

CARRIED 4/0

Cr� Dowling, Ballantyne, Kowald and Sexton voted in favour

9.3 MANAGER OF WORKS AND SERVICES:

Nil at this time

9.4 COMMITTEE REPORTS:

Nil

10. ELECTED MEMBERS' MOTION OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN:

Nil

11. URGENT BUSINESS WITHOUT NOTICE WITH THE APPROVAL OF THE PRESIDENT OR MEETING:

11.1	Late Item
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For Council to consider a late item, Council must be satisfied that the item is of sufficient urgency that it could not simply be dealt with during the normal course of business at the next ordinary meeting.

In this case the item is considered urgent because:

- For the festival to proceed we need to lock in the signature act which will require an up front contribution.
- Other requirements such as the marquee, staging and lighting will also need to be confirmed.
- Council's agreement to provide working capital and underwrite the event is required ahead of the formal adoption of the Shire budget in August.

OFFICER RECOMMENDATION / COUNCIL RESOLUTION 2024/011

That Council consider new business of an Urgent Nature

Moved Cr Kowald , Seconded Cr Ballantyne
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CARRIED 4/0

Crs Dowling, Ballantyne, Kowald and Sexton voted in favour

OFFICER RECOMMENDATION / COUNCIL RESOLUTION 2024/012

That Council meet behind closed doors to consider confidential information.
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Moved Cr Ballantyne, Seconded Cr Kowald

CARRIED 4/0

Crs Dowling, Ballantyne, Kowald and Sexton voted in favour

11.2 Cuballing Groove Music Festival

Applicant:	Shire of Cuballing
File Ref. No:	ADM289
Disclosure of Interest:	N/A
Date:	19 Feb 2024
Author:	Stan Scott - CEO
Attachments:	11.2A Draft Concept plan – Jan 2024

Summary

Council is requested to underwrite the proposed Cuballing Groove Fest Music Festival scheduled for 13th and 14 September 2024.

Background

During the consultation for the Community Strategic Plan, some of the most positive feedback was in relation to community events. Some of the events have included:

- For several years, the Shire of Cuballing has run a Music Festival in February. This one evening event has generally attracted a reasonable crowd. This was a free event which usually featured a couple of local acts.
- For the last 2 years the Shire has hosted a winter ball. On both occasions it was a ticketed event with a local band providing entertainment.
- The Dryandra Regional Equestrian Centre continues to host major regional and state level equestrian events.
- The Cuballing Golf Club in 2023 hosted the LGIS Local Government Golf Trophy event;
- The Arts Narrogin Hay Bales concert was very well supported and consisted entirely of local acts from this region.

This series of events demonstrates that if you deliver a worthwhile event people will attend.

The Proposal

The highlight of the event will be the performance by a nationally recognised feature band at a ticketed concert on the Saturday Night 14th September. This performance will be held in a Marquee, with a large stage and dance floor. Tickets are expected to sell for \$100 to \$120. It is likely the feature Act will be supported by two or more local acts.

Friday night will consist of a smaller concert featuring local performers. It will give those acts the opportunity to perform on stage to a large crowd. This will also be a ticketed event with tickets selling for \$30-\$40. There would be the opportunity to buy an event ticket for both events at a discounted price,

There would also be the opportunity to include companion activities, both free and ticketed to provide sufficient interest for the entire weekend. This could include for example:

- Art Exhibitions;
- Makers Market;

- Poetry and Australiana;
- Buskers;
- Physical Activities (e.g. Heritage Walk);
- Companions events in Popanyinning and Dryandra; and
- Bush Poets Breakfast (perhaps at Rosedale, Dryandra or Yornaning Dam)

The principal venue would be a 60 m x 10 m Margee erected on the oval. This would feature a 5 x 7 metre stage and a large wooden dance floor. A feature act has been identified and tentatively booked but must remain confidential until 11 May 2024.

Strategic Implications

The 2023 SCP (if adopted) identifies as a key priority:

Social

A place where people of all ages, abilities and stages of life are active.

And a key activity:

Increasing community gatherings and spaces.

Governance

Forward thinking leadership, which listens and responds to community needs, with transparent and accountable decision-making.

Statutory Environment

The *Local Government Act 1995* says the following:

6.8. **Expenditure from municipal fund not included in annual budget**

- (1) A local government is not to incur expenditure from its municipal fund for an additional purpose except where the expenditure —
 - (a) is incurred in a financial year before the adoption of the annual budget by the local government; or
 - (b) is authorised in advance by resolution*; or
 - (c) is authorised in advance by the mayor or president in an emergency.

** Absolute majority required.*

- (1a) In subsection (1) —

additional purpose means a purpose for which no expenditure estimate is included in the local government’s annual budget.
- (2) Where expenditure has been incurred by a local government —
 - (a) pursuant to subsection (1)(a), it is to be included in the annual budget for that financial year; and

- (b) pursuant to subsection (1)(c), it is to be reported to the next ordinary meeting of the council.

[Section 6.8 amended: No. 1 of 1998 s. 19.]

The majority of the proposed expenditure could reasonably be classified as part of the community events budget (GL11705), or expenditure incurred before the adoption of the Annual Budget for the 2024-25 financial year. However, given the significant scale of this event a specific supporting resolution of Council is requested.

Policy Implications

There are no notable policy implications.

Financial Implications

Income

Item	Description	Amount
Ticket Sales	1000 x \$100, 500 x \$40	\$120,000
Camping	Fees	\$6,000
Bar Receipts	Net Bar Takings	\$15,000
Stalls	Catering & Food	\$20,000
	Sponsorship	\$10,000
Grant	Grant funding	\$20,000
Income	Total Income	\$191,000

Expenditure

Activity	Description	Amount
Venue	Marquee Hire (10x60) with dance floor and Stage (4.8x7.2M)	\$35,000
Artist	Feature Event	\$55,000
Artists	Back up Acts	\$15,000
Sound		\$10,000
Lighting		\$10,000
Security	License requirement	\$15,000
Venue	Venue Hire (Shire)	\$1,000
Bus	Transport	\$1,200
Green Room	For Artists	\$1,500
Power	Silent Genset	\$1,000
Electrician		\$500
Licenses	Bar and Music	\$300
Other Hire	Toilets, security Fencing	\$2,000
Promotion	Advertising	\$2,500
Contingency		\$10,000

Project	Total Expenditure	\$160,000
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As Cuballing events go, this is a large project. On the face of it the numbers look good. However, this is based on reasonable optimistic figures. If ticket sales are much lower, say 700 rather than 1,000 the entire surplus is gone. Ticket sales of 500 rather than 1000 would see an overall loss of \$20,000. This however needs to be balance against the proposed allocation of almost \$5,000 for the 'usual' music festival and proposed co-contribution to live and local.

Council support would require Council to fund the advance costs and deposits this financial year, perhaps as much as \$35,000. In the new financial year, we would budget for income of say \$160,000 and expenditure of \$115,000. This is break even for the project. There remains the prospect for a reasonable surplus.

Economic Implication

This project, apart from its value as a community project would also qualify as a tourism and area promotion activity.

Environmental Considerations

The project would provide the opportunity to promote the Dryandra Woodland National Park with complementary activities during the weekend.

Consultation

The Cuballing Groove Committee consists of a small group of committed volunteers including the Shire President. There has been no wider community consultation at this stage, though we would be seeking greater community involvement both in the Music Festival itself as well as the companion activities.

Discussion

The festival is not fully developed but the feature event and related infrastructure which is the backbone of the festivals have been identified and costed, and if the entire event does not come together this alone would be a significant event for Cuballing. However, to secure the feature act which is critical to the entire festival, we need to act soon to provide the initial deposit of 50% of the fee (around \$25,000). Council's support will allow us to book the feature act, which will in turn allow the festival to proceed.

While the festival is being organised by a community committee, the responsibility and financial accountability will rest with the CEO and Shire Administration. We will need to rely on the judgement of the committee that the feature act will attract the interest and ticket sales. I can tell you that it is not Taylor Swift.

Options

Council may resolve:

1. Authorise the CEO to proceed with the steps necessary to secure the festival, and note the proposed budget implications for 2024-25 Budget; or
2. Decide not to proceed with the proposed Groove Fest. or
3. Make some other decision.

Voting Requirements – Absolute Majority

OFFICER’S RECOMMENDATION:

That Council:

- 1. Authorises the CEO to take the necessary steps to secure the feature act and essential infrastructure for the proposed Groove Fest on 13 and 14 September 2024;**
- 2. Provide in principle support for anticipated income of \$160,000 and expenditure of \$115,000 in the 2024-25 Annual Budget; and**
- 3. Note that there is the possibility that the Festival may make a loss that would be a responsibility of Council.**

COUNCIL RESOLUTION 2024/013

That Council:

- 1. Authorises the CEO to take the necessary steps to secure the feature act and essential infrastructure for the proposed Groove Fest on 13 and 14 September 2024, including expenditure of up to \$50,000;**
- 2. Provide in principle support for including the proposed festival for the 2024-25 Annual Budget; and**
- 3. Note that there is the possibility that the Festival may make a loss that would be a responsibility of Council.**

Moved Cr Kowald , Seconded Cr Sexton

CARRIED BY ABSOLUTE MAJORITY 4/0

Crs Dowling, Ballantyne, Kowald and Sexton voted in favour

Reason for change: Council amended the recommendation for greater clarity.

OFFICER RECOMMENDATION / COUNCIL RESOLUTION 2024/014

That Council resume meeting with doors open.

Moved Cr Ballantyne, Seconded Cr Kowald

CARRIED 4/0

Crs Dowling, Ballantyne, Kowald and Sexton voted in favour

12. CONFIDENTIAL MATTERS:

Nil

13. NEXT MEETINGS:

Audit Committee Meeting, 2.30pm. Wednesday 20 March 2024 at the Shire of Cuballing CWA Hall, Campbell Street, Cuballing

Ordinary Council Meeting, 3.00pm. Wednesday 20 March 2024 at the Shire of Cuballing CWA Hall, Campbell Street, Cuballing

Annual General Meeting of Electors, 6.00pm. Wednesday 20 March 2024 at the Shire of Cuballing CWA Hall, Campbell Street, Cuballing.

14. CLOSURE OF MEETING: