



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

Shire of Cuballing – Council Meeting

AGENDA

To Be Held

Wednesday 23 October 2024
3.00 pm
Cuballing CWA Hall

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 Shire.

DISCLAIMER

No responsibility whatsoever is implied or accepted by the Shire of Cuballing for any act, omission or statement or intimation occurring during Council/Committee meetings or during formal/informal conversations with staff. The Shire of Cuballing disclaims any liability for any loss whatsoever and howsoever caused arising out of reliance by any person or legal entity on any such act, omission or statement or intimation occurring during Council/Committee meetings or discussions. Any person or legal entity who acts or fails to act in reliance upon any statement does so at that person’s or legal entity’s own risk.

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.

Shire of Cuballing Strategic Community Plan 2023-2033

Our Heart, Our Home

VISION

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

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, and 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, with transparent and accountable decision-making.

STRATEGIC PRIORITIES

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.

CONTENT

| | | |
|------------|---|-----------|
| 1. | DECLARATION OF OPENING/ ANNOUNCEMENT OF VISITORS:..... | 5 |
| 2. | RECORD OF ATTENDANCE/ APOLOGIES/ LEAVE OF ABSENCE: | 5 |
| 2.1.1 | Attendance | 5 |
| 2.1.2 | Apologies | 5 |
| 2.1.3 | Leave of Absence | 5 |
| 3. | PUBLIC QUESTION TIME:..... | 6 |
| 3.1 | RESPONSE TO PREVIOUS QUESTIONS TAKEN ON NOTICE: | 7 |
| 3.2 | WRITTEN QUESTIONS PROVIDED IN ADVANCE: | 7 |
| 3.3 | PUBLIC QUESTIONS FROM THE GALLERY: | 7 |
| 4. | STANDING ORDERS: | 7 |
| 5. | APPLICATIONS FOR LEAVE OF ABSENCE:..... | 7 |
| 6. | CONFIRMATION OF MINUTES: | 7 |
| 6.1.1 | Ordinary Meeting of Council held on Wednesday 25 th September 2024 | 7 |
| 7. | PETITIONS/DEPUTATIONS/PRESENTATIONS/ SUBMISSIONS: | 7 |
| 8. | DISCLOSURE OF FINANCIAL INTEREST:..... | 8 |
| 9. | REPORTS OF OFFICERS AND COMMITTEES: | 9 |
| 9.1 | DEPUTY CHIEF EXECUTIVE OFFICER:..... | 9 |
| 9.1.1 | List of Payments – September 2024 | 9 |
| 9.1.1B | List of August 2024 Credit Card Transactions | 14 |
| 9.1.1B | List of September 2024 Credit Card Transactions | 15 |
| 9.1.1C | List of Transactions August 2024 Petty Cash & Coles Card | 16 |
| 9.1.1C | List of Transactions September 2024 Petty Cash & Coles Card | 17 |
| 9.1.2 | Statement of Financial Activity | 18 |
| 9.2 | CHIEF EXECUTIVE OFFICER: | 42 |
| 9.2.1 | Council Meeting Schedule 2025 | 42 |
| 9.3 | MANAGER OF WORKS AND SERVICES: | 45 |
| 9.4 | COMMITTEE REPORTS: | 45 |
| 9.3 | REPORTS OF OFFICERS AND COMMITTEES: | 45 |
| 9.4 | ELECTED MEMBERS’ MOTION OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN: | 45 |
| 9.5 | URGENT BUSINESS WITHOUT NOTICE WITH THE APPROVAL OF THE PRESIDENT OR MEETING:..... | 45 |
| 9.6 | CONFIDENTIAL MATTERS: | 45 |
| 9.7 | NEXT MEETING: | 45 |
| 9.8 | CLOSURE OF MEETING: | 45 |

1. DECLARATION OF OPENING/ ANNOUNCEMENT OF VISITORS:

2. RECORD OF ATTENDANCE/ APOLOGIES/ LEAVE OF ABSENCE:

2.1.1 Attendance

Elected Members

| | |
|---------------------|------------------|
| Cr Eliza Dowling | President |
| Cr Robert Harris | Deputy President |
| Cr Scott Ballantyne | |
| Cr Adrian Kowald | |
| Cr Steve Sexton | |
| Cr Dawson Bradford | |

Staff

| | |
|-----------------|--------------------------------|
| Mr Stan Scott | Chief Executive Officer |
| Mr Narelle Rowe | Deputy Chief Executive Officer |

Visitors

Nil

2.1.2 Apologies

| | |
|------------------|---|
| Mr Bruce Brennan | Manager of Work and Services (on leave) |
|------------------|---|

2.1.3 Leave of Absence

Nil

3. PUBLIC QUESTION TIME:

The Shire of Cuballing maintains a policy on the Management of Public Question Time. The policy is available in full in the Shire Policy Manual which can be found on the Shire's website:

www.cuballing.wa.gov.au

Some of the notable provisions are:

- 1 Persons are encouraged to provide a written copy of their question.
- 2 Public question time will be limited to two minutes per member of the public, with a limit of two questions per member of the public.
- 3 Statements are not to precede the asking of a question during public question time.
- 4 Public question time will be limited 15 minutes. It may be extended in intervals of up to ten minutes by resolution of the Council, but the total time allocated will not exceed forty-five (45) minutes in total.
- 5 Questions are to be directed to the Presiding Member and should be asked politely in good faith and are not to be framed in such a way as to reflect adversely or be defamatory on a particular Elected Member or Shire employee. The Presiding Member shall decide to:
 - Accept or reject any question and his/her decision is final.
 - Nominate a member of the Council and/or Shire employee to respond to the question.
 - Take a question on notice. In this case a written response will be provided as soon as possible and included in the agenda of the next Council meeting.
- 6 Where an elected member is of the opinion that a member of the public is:
 - asking a question at a Council meeting, that is not relevant to the operations of the Shire of Cuballing; or
 - making a statement during public question time.they may bring it to the attention of the meeting.
- 7 Questions and any response will be summarised and included in the minutes of the Council meeting.
- 8 Public Question Time should be used as a means to obtain information that would not be made available if it were sought from the Shire's records under *Section 5.94* of the *Local Government Act 1995* or the *Freedom of Information (FOI) Act 1992*.
- 9 Where the response to a question(s) would require a substantial commitment of the Shire's resources, the Chief Executive Officer (CEO) will determine that it is an unreasonable impost upon the Shire and refuse to provide it. The CEO will advise the member of the public that the information may be sought in accordance with the FOI Act 1992.
- 10 Responses to questions not submitted in writing are provided in good faith and as such, should not be relied upon as being either complete or comprehensive.

3.1 RESPONSE TO PREVIOUS QUESTIONS TAKEN ON NOTICE:

3.2 WRITTEN QUESTIONS PROVIDED IN ADVANCE:

3.3 PUBLIC QUESTIONS FROM THE GALLERY:

4. STANDING ORDERS:

OFFICER'S RECOMMENDATION:

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

Moved _____ Seconded _____

5. APPLICATIONS FOR LEAVE OF ABSENCE:

6. CONFIRMATION OF MINUTES:

6.1.1 Ordinary Meeting of Council held on Wednesday 25th September 2024

OFFICER'S RECOMMENDATION:

That the Minutes of the Ordinary Meeting of Council held on Wednesday 25th June 2024 be confirmed as a true record of proceedings.

Moved _____ Seconded _____

7. PETITIONS/DEPUTATIONS/PRESENTATIONS/ SUBMISSIONS:

Nil

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.

| Name | Item No | Interest | Nature |
|-------------|----------------|-----------------|---------------|
| | | | |
| | | | |

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.

| Name | Item No | Interest | Nature |
|-------------|----------------|-----------------|---------------|
| | | | |
| | | | |

9. REPORTS OF OFFICERS AND COMMITTEES:

9.1 DEPUTY CHIEF EXECUTIVE OFFICER:

9.1.1 List of Payments – September 2024

| | |
|-------------------------|--|
| File Ref. No: | NA |
| Disclosure of Interest: | Nil |
| Date: | 16 October 2024 |
| Author: | Claire Jordan |
| Attachments: | 9.1.1A List of Municipal Accounts 9.1.1B List of Credit Card Transactions 9.1.1C Petty Cash and Coles Card |

Summary

Council is to review payments made under delegation in September 2024.

Background – Nil

Comment

Council is provided with details of payments and credit card transactions made during the month of September 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:

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

Voting Requirements – Simple Majority

OFFICER'S RECOMMENDATION / COUNCIL RESOLUTION 2024/___:

That Council receives:

1. **the List of Accounts paid in September 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 \$506526.78 included at Attachment 9.1.1A.**
2. **a summary of transactions completed on Credit Cards by Council Staff for the period ending 31 August 2024 and 30 September 2024 included at Attachment 9.1.2B.**
3. **a summary of transactions completed on Coles Cards and Petty Cash for the period ending 31 August 2024 and 30 September 2024.**
- 4.

Moved _____ Seconded _____

9.1.1 List of Payments – September 2024

| Chq/EFT | Date | Name | Description | Amount |
|----------|------------|--|--|-----------|
| 842 | 02/09/2024 | Police Licensing | Police Licensing Payments | -466.50 |
| 842 | 03/09/2024 | Police Licensing | Police Licensing Payments | -161.50 |
| 842 | 04/09/2024 | Police Licensing | Police Licensing Payments | -772.50 |
| 842 | 05/09/2024 | Police Licensing | Police Licensing Payments | -254.30 |
| EFT9107 | 06/09/2024 | Narrogin Earthmoving and Concrete | Hire Of Pedestrian Roller | -1100.00 |
| EFT9106 | 06/09/2024 | Kalexpress & Quality Transport | Monthly Freight Charges - Corsign | -489.58 |
| EFT9105 | 06/09/2024 | It Vision User Group | It Vision/Readytech User Group - Annual Membership 2024/2025 | -847.00 |
| EFT9108 | 06/09/2024 | Totally Sound | Saturday Night Entertainment - Groovefest | -48560.82 |
| EFT9109 | 06/09/2024 | Tutt Bryant Equipment | Service Bomag Roller | -1535.66 |
| DD4350.1 | 06/09/2024 | Australian Taxation Office | Fringe Benefits Tax 2024 | -6685.30 |
| 842 | 06/09/2024 | Police Licensing | Police Licensing Payments | -114.70 |
| EFT9104 | 06/09/2024 | Intelife Group | Excavator Hire with Tree Mulching Head for Williams Rd | -45650.00 |
| EFT9102 | 06/09/2024 | Finishing WA | Council Minute Books - Binding | -1296.90 |
| EFT9103 | 06/09/2024 | Great Southern Fuel Supplies | Bulk Diesel Fuel Deliveries - Docket No. 2188461 | -6601.67 |
| 842 | 09/09/2024 | Police Licensing | Police Licensing Payments | -285.25 |
| 842 | 09/09/2024 | Police Licensing | Police Licensing Payments | -257.90 |
| 842 | 11/09/2024 | Police Licensing | Police Licensing Payments | -153.90 |
| DD4402.1 | 11/09/2024 | Australian Super | Superannuation Contributions | -39.77 |
| DD4368.1 | 11/09/2024 | Australian Super | Superannuation Contributions | -48.55 |
| DD4360.9 | 11/09/2024 | Care Super | Superannuation Contributions | -98.70 |
| DD4360.8 | 11/09/2024 | MLC Super Fund | Superannuation Contributions | -295.20 |
| DD4360.7 | 11/09/2024 | Colonial First State | Superannuation Contributions | -295.20 |
| DD4360.1 | 11/09/2024 | Australian Super | Payroll Deductions | -1894.44 |
| DD4360.2 | 11/09/2024 | Aware Super Pty Ltd | Superannuation Contributions | -7088.64 |
| DD4360.3 | 11/09/2024 | Matrix Superannuation | Superannuation Contributions | -275.62 |
| DD4360.4 | 11/09/2024 | Hesta | Superannuation Contributions | -724.39 |
| DD4360.5 | 11/09/2024 | Mercer Superannuation | Superannuation Contributions | -528.59 |
| DD4360.6 | 11/09/2024 | Hostplus Super | Superannuation Contributions | -95.63 |
| EFT9116 | 12/09/2024 | Allan's Bobcat & Truck Hire | Excavator Hire - Grave | -440.00 |
| EFT9117 | 12/09/2024 | BMR Mechanical, B & A Rowe Pty Ltd Atf the Rowe Family Trust | Fuel Filters for Isuzu Prime Mover | -111.00 |
| EFT9118 | 12/09/2024 | Best Office Systems | Monthly Photocopy Charges - 20/07/2024 To 20/08/2024 | -2799.54 |
| EFT9119 | 12/09/2024 | Birds Silos & Shelters | 12 X Gear Bags for Volunteer Fire Members | -990.00 |

| | | | | |
|---------|------------|-----------------------------------|--|-----------|
| EFT9121 | 12/09/2024 | Corsign (WA) Pty Ltd | Street Name Plates, Security Washers and Ring Brackets | -572.00 |
| EFT9122 | 12/09/2024 | CouncilFirst Pty Ltd | Professional Services July 2024 | -258.50 |
| EFT9123 | 12/09/2024 | Crommelins Machinery | Spare Parts for Portable Digger | -574.20 |
| EFT9124 | 12/09/2024 | Dews Mini Excavations | Excavator Hire for Drainage | -1485.00 |
| EFT9125 | 12/09/2024 | Donna Jane Screech | Reimbursement For Toolbox Meeting Materials | -59.15 |
| EFT9126 | 12/09/2024 | Farmworks Narrogin | 2 X 15kg Bags Simazine and 20 X 500g Of Metsulfuron | -990.00 |
| EFT9127 | 12/09/2024 | McDougall Weldments | Remove Fuel Pod, Toolboxes, Air Compressors, And Wiring and Reinstall onto New Isuzu Crewcab | -3982.39 |
| EFT9128 | 12/09/2024 | Narrogin Auto Electrics | 1 X New Battery | -285.73 |
| EFT9129 | 12/09/2024 | Narrogin Pumps Solar and Spraying | Parts For 3000lt Sprayer -Filter Hose Connections | -273.02 |
| EFT9130 | 12/09/2024 | Peter John Denton | Art Class Per Week - August 2024 | -200.00 |
| EFT9131 | 12/09/2024 | Power Networx | Telstra Internet Fibre Network - August 2024 | -416.90 |
| EFT9132 | 12/09/2024 | Parrys Narrogin | 3x Hi Vis Shirts and 3 X Pants – Works Supervisor | -685.80 |
| EFT9133 | 12/09/2024 | Peter LEWIS | Pre-Employment Medical Reimbursement | -253.80 |
| EFT9134 | 12/09/2024 | Regional Fire & Safety | Bi-Annual - Inspection and Testing of Fire Equipment | -298.02 |
| EFT9135 | 12/09/2024 | Shire Of Wandering | LGIS Golf and Networking at Shire Wandering | -820.00 |
| EFT9136 | 12/09/2024 | Wheatbelt Strength & Conditioning | Exercise Classes Each Fortnight - August 2024 | -1155.00 |
| EFT9137 | 12/09/2024 | Youlissys Creative | Webpage Design 1/3 - Paid Social Media Advertising for Cuby GrooveFest 19/08/2024-02/09/2024 | -169.03 |
| EFT9138 | 12/09/2024 | Zircodata Pty Ltd | Monthly Archive Storage Fees - 26/07/2024 To 25/08/2024 | -23.72 |
| EFT9115 | 12/09/2024 | Narelle Gay Rowe | Reimbursement Of Electricity - Correction to Incorrect Previous Payment | -37.87 |
| EFT9114 | 12/09/2024 | Narrogin Earthmoving and Concrete | Excavator Hire to Remove Burnt Out Tree Bradfords Exchange Rd | -968.00 |
| EFT9113 | 12/09/2024 | Haulmore Trailer Sales | 1 X New Hydraulic Ram for Semi Side Tipper | -705.00 |
| EFT9112 | 12/09/2024 | Great Southern Waste Disposal | Rubbish Removal – August 2024 | -10298.13 |
| EFT9111 | 12/09/2024 | Edge Planning & Property | Town Planning Consultancy Services - July 2024 | -6365.42 |
| EFT9110 | 12/09/2024 | Cuby Roadhouse | Monthly Account Charges | -1657.23 |
| 842 | 12/09/2024 | Police Licensing | Police Licensing Payments | -741.40 |
| 20295 | 12/09/2024 | Water Corporation | Water Charges - Ridley Standpipe Cuballing | -882.78 |
| 20296 | 13/09/2024 | Shire Of Cuballing | 2 X Float Balances For \$500 Each for The Cuby Groovefest | -1000.00 |
| 842 | 13/09/2024 | Police Licensing | Police Licensing Payments | -4223.85 |

| | | | | |
|----------|------------|---|---|-----------|
| 842 | 16/09/2024 | Police Licensing | Police Licensing Payments | -1905.70 |
| EFT9140 | 17/09/2024 | | Rates Refund | -3964.18 |
| EFT9139 | 17/09/2024 | | Rates Refund | -440.00 |
| 842 | 17/09/2024 | Police Licensing | Police Licensing Payments | -574.20 |
| DD4364.1 | 18/09/2024 | inet Limited | Monthly Internet Service - September 2024 | -89.99 |
| 842 | 18/09/2024 | Police Licensing | Police Licensing Payments | -2005.30 |
| EFT9154 | 19/09/2024 | Whitford Fertilisers Narrogin | Weighbridge Waste Management - August 2024 | -49.50 |
| EFT9153 | 19/09/2024 | Westrac | Service Cat 140 Grader 2750hr | -2945.93 |
| EFT9152 | 19/09/2024 | Rowdy Crowd Drinkware | Reusable Drinkware - Cuby Groovefest | -4979.35 |
| EFT9150 | 19/09/2024 | Narrogin Toyota & Mazda | 1 x New Mazda – DCEO Vehicle | -15500.00 |
| EFT9151 | 19/09/2024 | Perth Bouncy Castle Hire | Array Of Rides as Per Quote for Cuby Kids Day | -6744.10 |
| EFT9149 | 19/09/2024 | Narrogin Packaging and Motorcycles & Accessories | Hire Of 3 X Portable Toilets and 2 X Cartons of Paper Cups | -1463.30 |
| EFT9148 | 19/09/2024 | Lansdell Family Music | Friday Night Entertainment - Cuby Groovefest | -3600.00 |
| EFT9147 | 19/09/2024 | | Rates Refund | -1690.35 |
| EFT9146 | 19/09/2024 | Julie A Christensen | Volunteer Catering for Cuby Groovefest | -46.50 |
| 842 | 19/09/2024 | Police Licensing | Police Licensing Payments | -82.15 |
| EFT9141 | 19/09/2024 | 9 Western Australia | Television Advertising – Cuby Groovefest | -1100.00 |
| EFT9142 | 19/09/2024 | Cloud Collections Pty Ltd | Debt Collection Services - July and August 2024 | -4676.35 |
| EFT9143 | 19/09/2024 | CouncilFirst Pty Ltd | Professional Services - In Scope | -329.92 |
| EFT9144 | 19/09/2024 | Department Fire and Emergency Services | 2024/2025 ESL Levy | -69216.00 |
| EFT9145 | 19/09/2024 | Hancocks Home Hardware | Fluoro Orange, Green Spray for Roads. Couplings | -75.45 |
| 20299 | 19/09/2024 | Synergy | Electricity Charges - 43 X Street Lights | -689.27 |
| 20298 | 19/09/2024 | Shire Of Cuballing | Bake Off Prizes | -335.00 |
| 20297 | 19/09/2024 | Shire Of Cuballing | Art Competition Prizes | -1950.00 |
| EFT9155 | 24/09/2024 | | Rates Refund | -104.96 |
| DD4386.7 | 25/09/2024 | Colonial First State | Superannuation Contributions | -295.20 |
| DD4386.6 | 25/09/2024 | Hostplus Super | Superannuation Contributions | -121.23 |
| DD4386.5 | 25/09/2024 | Mercer Superannuation | Superannuation Contributions | -587.31 |
| DD4386.4 | 25/09/2024 | Hesta | Superannuation Contributions | -724.39 |
| DD4386.3 | 25/09/2024 | Matrix Superannuation | Superannuation Contributions | -275.62 |
| DD4386.2 | 25/09/2024 | Aware Super Pty Ltd | Superannuation Contributions | -7323.33 |
| DD4386.1 | 25/09/2024 | Australian Super | Payroll Deductions | -1918.68 |
| DD4386.8 | 25/09/2024 | MLC Super Fund | Superannuation Contributions | -295.20 |
| DD4386.9 | 25/09/2024 | Care Super | Superannuation Contributions | -190.82 |
| EFT9183 | 26/09/2024 | Tutt Bryant Equipment | 1 X Rear Vision Mirror for Bomag Roller | -224.77 |
| EFT9184 | 26/09/2024 | WA College Of Agriculture | Student Award 2024 | -100.00 |
| EFT9185 | 26/09/2024 | Wallis Computer Solutions | Annual Subscription | -44170.17 |
| EFT9186 | 26/09/2024 | Wheatbelt Strength & Conditioning | Exercise Classes Each Fortnight - 15/07/2024 To 22/07/2024 | -360.01 |

| | | | | |
|----------|------------|---|---|------------|
| EFT9182 | 26/09/2024 | Security Man Pty Ltd | Quarterly Monitoring - Oct, Nov and December 2023 | -110.00 |
| EFT9181 | 26/09/2024 | Shire Of Narrogin | Disposal Of Household Waste – September | -6625.22 |
| EFT9164 | 26/09/2024 | Edge Planning & Property | Town Planning Consultancy Services - August 2024 | -1410.06 |
| EFT9163 | 26/09/2024 | Cuby Tavern | 1 >< Block Emu Export Cans - Groovefest - Volunteer Thank You | -137.00 |
| EFT9173 | 26/09/2024 | Melchiorre Plumbing and Gas | Cuby Groovefest Support - Plumbing | -1358.28 |
| EFT9172 | 26/09/2024 | McDougall Weldments | Repairs To Ramp on Trailer | -488.02 |
| EFT9171 | 26/09/2024 | Landgate | Interim Rating Rolls - GRV and UV - R2024/05 | -235.90 |
| EFT9162 | 26/09/2024 | Carlisle Events Hire | Marque Hire and Other – Cuby Groovefest | -22475.86 |
| EFT9170 | 26/09/2024 | Kalexpress & Quality Transport | Freight Charges - Corsign Signs for Cuby Groovefest | -138.80 |
| EFT9169 | 26/09/2024 | Intelife Group | Excavator Hire Tree Mulching Stratherne | -11275.00 |
| EFT9168 | 26/09/2024 | Hersey Safety Pty Ltd | 2 X Long Arm Spray Guns | -529.47 |
| EFT9167 | 26/09/2024 | Great Southern Fuel Supplies | Bulk Diesel Fuel Deliveries | -11737.00 |
| EFT9166 | 26/09/2024 | GJD Security Dalco Enterprises Pty Ltd | Crowd Controllers for Saturday Night - Groovefest | -19243.25 |
| EFT9161 | 26/09/2024 | Best Office Systems | Toner For CEO's Printer | -135.00 |
| EFT9160 | 26/09/2024 | Basil KICKETT | Welcome To County - Cuby Groovefest 2024 | -400.00 |
| EFT9159 | 26/09/2024 | Burgess Rawson (WA) Pty Ltd | Water Consumption - Cuballing War Memorial - 28/03/2024 To 24/05/2024 | -367.50 |
| EFT9158 | 26/09/2024 | Bruce Brennan | 50% Reimbursement Electricity Costs | -141.39 |
| EFT9157 | 26/09/2024 | Air Response | Fit Air conditioner into Popanyinning School Building | -806.60 |
| EFT9156 | 26/09/2024 | Ashantra Pty Lt Atf The Nicholas Family Trust | Bus Hire – Cuby Groovefest | -1980.00 |
| EFT9180 | 26/09/2024 | Select Music Agency Pty Ltd | Performance By San Cisco at Cuby Groovefest | -27500.00 |
| EFT9179 | 26/09/2024 | SAI Global | Annual Subscription - National Construction Code (NCC) | -3232.86 |
| EFT9178 | 26/09/2024 | Narrogin Tyrepower | Repair Tractor Tyre | -38.50 |
| EFT9177 | 26/09/2024 | Narrogin Hire Service and Reticulation | Hire Of a Verti Mower | -150.00 |
| EFT9176 | 26/09/2024 | Narelle Gay Rowe | Reimbursement Of Internet Costs | -70.83 |
| EFT9175 | 26/09/2024 | Narrogin Gasworx | Hire Of Gas Heater for Groovefest | -90.00 |
| EFT9174 | 26/09/2024 | Narrogin Bearing Services | Nito Fittings for Suzi Coils Air Lines - Male and Female | -185.82 |
| EFT9165 | 26/09/2024 | Farmworks Narrogin | Whites – Field Post Black 165cm | -225.06 |
| DD4395.1 | 26/09/2024 | Telstra | SIGN BOARD SEPTEMBER 2024 | -950.30 |
| EFT9188 | 27/09/2024 | Youlissys Creative | Webpage Design 1/3 - July 2024 To 13/09/2024 | -354.54 |
| EFT9187 | 27/09/2024 | Edwards Motors | Supply Of New Isuzu Sx Crew Cab | -42649.60 |
| Total | | | | -506526.78 |

9.1.1B List of August 2024 Credit Card Transactions

| Creditor | Description | Amount |
|----------------------|---|------------------|
| KolorKode | Red 3 in one Clips for Archiving | \$192.50 |
| Temu | Chicken Costumes for Chicken Race – Cuby Groovefest | \$451.62 |
| Coles | Tea and Coffee for Shire Office | \$13.50 |
| Admedia | Television for Cuby Groovefest | \$805.18 |
| Cuby Tavern | Food for Cuby Groovefest Meeting | \$102.33 |
| More telecom | New Internet Connection for CEO Residence | \$221.90 |
| Broadwater Resort | Accommodation for Councillor – WA Local Government Awards | \$249.00 |
| Australia Post | Verification of Identity – Auctioned Property | \$49.00 |
| Temu | Bank Fees for International Charge | \$0.45 |
| Cuby Tavern | Councillor Dinners | \$421.86 |
| Knightline Computers | Micro SD cards | \$39.90 |
| GSM Outdoors | Monthly Stealth Cam Charge | \$15.02 |
| Joondalup Resort | Accommodation for WALGA Conference for MWS and WS | \$960.00 |
| Pivotel | Monthly Trak Spotting Charges for Depot Crew | \$93.00 |
| Mobile Experts | iPhone Chargers | \$160.89 |
| Caltex Narrogin | Fuel for DCEO Vehicle | \$63.00 |
| Seek | Advertisement for Plant Operator | \$423.50 |
| Puma | Fuel for DCEO Vehicle | \$57.01 |
| Caltex Narrogin | Fuel for DCEO Vehicle | \$28.00 |
| | Total | \$4347.66 |

9.1.1B List of September 2024 Credit Card Transactions

| Creditor | Description | Amount |
|-----------------------------|---|--------------------|
| Lions Dryandra Woodland | Accommodation for Cuby Groovefest University Volunteers | \$ 750.00 |
| Cuballing Tavern | Dinner for Councillor Dinner - Council Meeting | \$ 605.72 |
| Classic Hire | Fencing for Cuby Groovefest | \$ 1,683.00 |
| Thing -a-Me-Bobs | Art Prize Gift Vouchers - Cuby Groovefest | \$ 150.00 |
| All Flags and Signs Pty Ltd | Banners and Signage for Cuby Groovefest | \$ 139.01 |
| More Telecom | Monthly Internet Charge - CEO Residence | \$ 38.58 |
| Coles - Narrogin | Materials for Cuby Groovefest | \$ 435.88 |
| Try Booking | 2 x Adult Tickets Weekend Pass | \$ 221.00 |
| Narrogin Nic Nacs | Craft Supplies - Cuby Groovefest | \$ 100.00 |
| Thing -a-Me-Bobs | Materials for Cuby Groovefest | \$ 12.50 |
| All Flags and Signs Pty Ltd | Banners and Signage for Cuby Groovefest | \$ 1,940.61 |
| Adobe | Annual Charge | \$ 35.19 |
| Try Booking | 2 x Concession Tickets Friday Night | \$ 21.00 |
| NAB | Eftpos Charge - Trial of New Eftpos Machines | \$ 0.10 |
| Thing -a-Me-Bobs | Craft Supplies - Cuby Groovefest | \$ 102.86 |
| Try Booking | 2 x Concession Tickets Friday Night | \$ 21.00 |
| Cuballing Tavern | Meals for Groovefest Meeting | \$ 84.86 |
| Narrogin Packaging | Pump | \$ 60.00 |
| AAC Wristbands Australia | Wristbands for Cuby Groovefest | \$ 419.45 |
| The Reject Shop | Acrylic Paint for Art Classes | \$ 52.25 |
| Eventgroove Melbourne | Wristbands for Cuby Groovefest | \$ 386.84 |
| NAB | International Charge - Temu Charge | \$ 0.24 |
| Coles Narrogin | Refreshments for Council Meeting and Shire Office | \$ 57.35 |
| The Reject shop | Heavy Duty Storage Containers | \$ 50.00 |
| Coles Narrogin | Refreshments for Volunteers | \$ 179.82 |
| The Reject Shop | Pool Noodles - Cuby Groovefest | \$ 45.50 |
| Thing -a-Me-Bobs | Varnish for Cuby Rocks | \$ 33.49 |
| Caltex Narrogin | Fuel for DCEO Vehicle | \$ 16.74 |
| Shire of Cuballing | New Vehicle Registration - CN1 | \$ 240.70 |
| Shire of Cuballing | Plate Change - CN047 | \$ 31.10 |
| Shire of Cuballing | Re-Issue of Plate - CN047 | \$ 19.40 |
| Coles Narrogin | Refreshments for Toolbox Meeting | \$ 15.40 |
| Shire of Cuballing | New Vehicle Registration - CN039 | \$ 250.20 |
| Shire of Cuballing | Plate Change - CN039 | \$ 31.10 |
| Steelos Guns and Outdoors | Flashlights - Groovefest | \$ 320.00 |
| Shire of Cuballing | Plate Change - CN157 | \$ 38.80 |
| GSM Outdoors | Monthly Charge | \$ 8.11 |
| Pivotel | Trak Spotting for Works Crew | \$ 93.00 |
| | Total | \$ 8,690.80 |

9.1.1C List of Transactions August 2024 Petty Cash & Coles Card

Petty Cash

| Item details | Refreshments | Shire Office | Groove fest | Depot | Total |
|--------------------------|----------------|--------------|------------------|-------------|-----------------|
| | 1041050 | J4114 | GF03/GF01 | J168 | |
| Groceries | \$31.50 | | | | \$31.50 |
| Misc (Cleaning supplies) | | \$186.15 | \$213.70 | | \$399.85 |
| Stationery/Postage | | | | | |
| Materials | | | \$60.00 | \$16.55 | \$76.55 |
| Licensing | | | | | |
| | | | Total | | \$507.90 |

Coles Card

| Item details | Refreshments | Shire Office | Groovefest | Total |
|--------------------------|----------------|--------------|--------------|-----------------|
| | 1041050 | J4114 | GF03 | |
| Groceries | \$181.00 | | | \$181.00 |
| Misc (Cleaning supplies) | | | | |
| Stationery/Postage | | | | |
| Materials | | \$16.85 | \$187.60 | \$204.45 |
| Licensing | | | | |
| | | | Total | \$385.45 |

9.1.1C List of Transactions September 2024 Petty Cash & Coles Card

Petty Cash

| Item details | Staff | Depot | Total |
|--------------------------|---------------|--------------|----------------|
| | J14236 | J168 | |
| Groceries | | | |
| Misc (Cleaning supplies) | | | |
| Stationery/Postage | | | |
| Materials | | | |
| Other/Misc | \$63.80 | \$8.00 | |
| | | Total | \$71.80 |

Coles Card

| Item details | Refreshments | Shire Office | Groovefest | Total |
|--------------------------|----------------|--------------|--------------|----------------|
| | 1041050 | J4114 | GF03 | |
| Groceries | \$29.80 | | | |
| Misc (Cleaning supplies) | | | | |
| Stationery/Postage | | | | |
| Materials | | | | |
| Licensing | | | | |
| | | | Total | \$29.80 |

9.1.2 Statement of Financial Activity

| | |
|-------------------------|--|
| Applicant: | N/A |
| File Ref. No: | ADM214 |
| Disclosure of Interest: | Nil |
| Date: | 18 October 2024 |
| Author: | Narelle Rowe, Deputy Chief Executive Officer |
| Attachments: | 9.1.2A Statement of Financial Activity |

Summary

Council is to consider the Statement of Financial Activity for September 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, including budget amendments.
- 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:

That the Statement of Financial Activity, as included at Attachment 9.1.2A for the Shire of Cuballing for period ending 30 September 2024 be received.

SHIRE OF CUBALLING

MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) For the period ending 30 September 2024

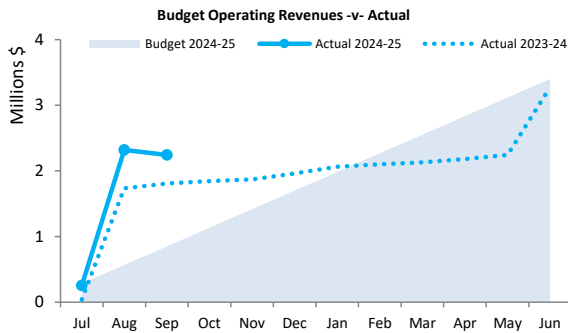
*LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996*

TABLE OF CONTENTS

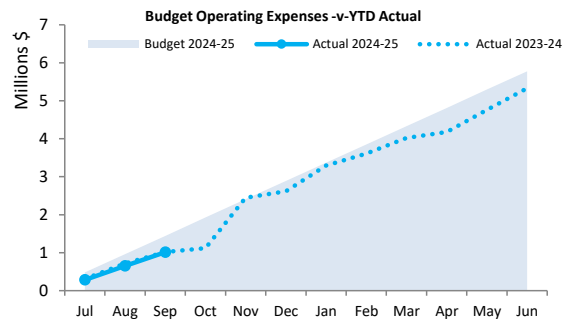
| | | |
|---------|---|----|
| Note 1 | Financing Activities | 2 |
| | Statement of Financial Activity by Nature or Type | 5 |
| | Basis of Preparation | 6 |
| Note 3 | Receivables | 9 |
| Note 3 | Statement of Financial Activity Information | 16 |
| Note 4 | Other Current Assets | 10 |
| Note 5 | Paybles | 11 |
| Note 6 | Disposal of Assets | 12 |
| Note 7 | Capital Acquisitions | 13 |
| Note 8 | Borrowings | 15 |
| Note 9 | Borrowings | 15 |
| Note 10 | Other Current Liabilities | 17 |
| Note 11 | Operatings grants and contributions | 18 |
| Note 12 | Non operatings grants and contributions | 19 |
| Note 13 | Trust Fund | 20 |
| Note 14 | Budget Amendments | 21 |
| Note 15 | Explanation of Material Variances | 22 |

OPERATING ACTIVITIES

OPERATING REVENUE

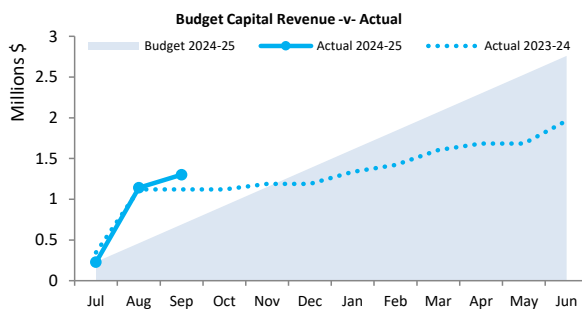


OPERATING EXPENSES

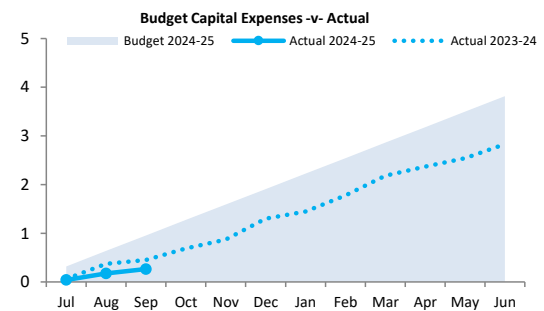


INVESTING ACTIVITIES

CAPITAL REVENUE

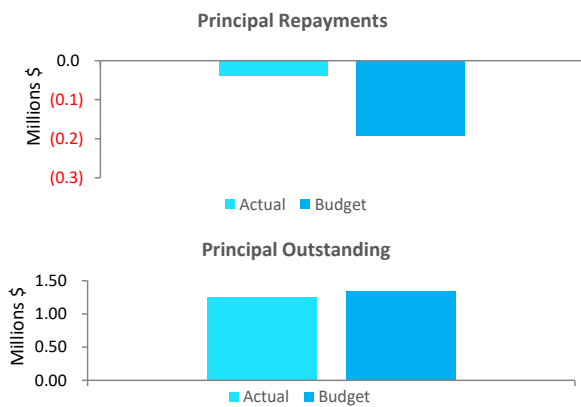


CAPITAL EXPENSES

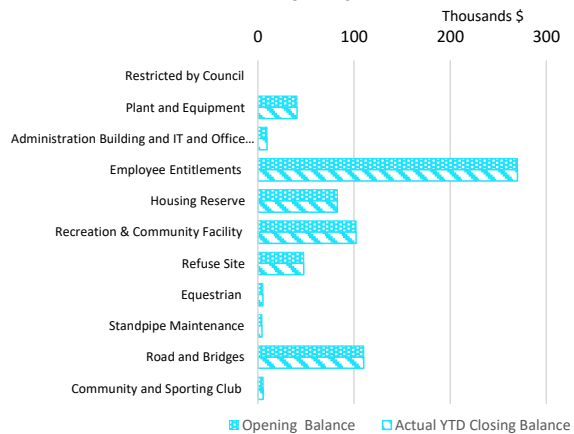


FINANCING ACTIVITIES

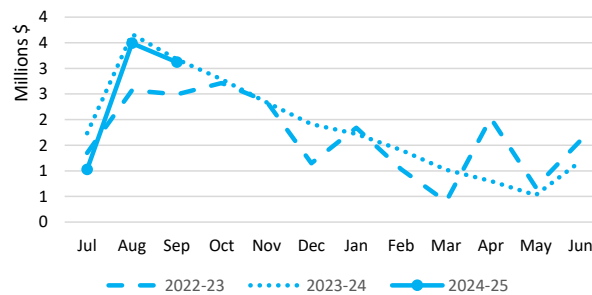
BORROWINGS



RESERVES



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 | \$0.89 M | \$0.89 M | \$0.89 M | \$0.00 M |
| Closing | \$0.02 M | \$1.99 M | \$3.12 M | \$1.13 M |

Refer to Statement of Financial Activity

| Cash and cash equivalents | | |
|---------------------------|----------|------------|
| | \$3.13 M | % of total |
| Unrestricted Cash | \$2.27 M | 72.7% |
| Restricted Cash | \$0.86 M | 27.3% |

Refer to Note 2 - Cash and Financial Assets

| Payables | | |
|----------------|----------|---------------|
| | \$0.17 M | % Outstanding |
| Trade Payables | \$0.13 M | |
| 0 to 30 Days | | 63.1% |
| Over 30 Days | | 36.9% |
| Over 90 Days | | 2.1% |

Refer to Note 5 - Payables

| Receivables | | |
|------------------|----------|---------------|
| | \$0.24 M | % Collected |
| Rates Receivable | \$0.75 M | 59.2% |
| Trade Receivable | \$0.24 M | % Outstanding |
| Over 30 Days | | 12.8% |
| Over 90 Days | | 3% |

Refer to Note 3 - Receivables

Key Operating Activities

| Amount attributable to operating activities | | | |
|---|----------------|----------------|-----------------|
| Amended Budget | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) |
| \$0.15 M | \$1.45 M | \$1.23 M | (\$0.22 M) |

Refer to Statement of Financial Activity

| Rates Revenue | | |
|---------------|----------|------------|
| | \$1.74 M | % Variance |
| YTD Actual | \$1.74 M | |
| YTD Budget | \$1.71 M | 1.4% |

Refer to Statement of Financial Activity

| Operating Grants and Contributions | | |
|------------------------------------|----------|------------|
| | \$0.32 M | % Variance |
| YTD Actual | \$0.32 M | |
| YTD Budget | \$0.37 M | (13.8%) |

Refer to Note 11 - Operating Grants and Contributions

| Fees and Charges | | |
|------------------|----------|------------|
| | \$0.17 M | % Variance |
| YTD Actual | \$0.17 M | |
| YTD Budget | \$0.21 M | (18.1%) |

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) |
| (\$0.99 M) | | \$1.04 M | \$1.04 M |

Refer to Statement of Financial Activity

| Proceeds on sale | | |
|------------------|----------|----------|
| | \$0.00 M | % |
| YTD Actual | \$0.00 M | |
| Amended Budget | \$0.07 M | (100.0%) |

Refer to Note 6 - Disposal of Assets

| Asset Acquisition | | |
|-------------------|----------|---------|
| | \$0.27 M | % Spent |
| YTD Actual | \$0.27 M | |
| Amended Budget | \$3.82 M | (93.1%) |

Refer to Note 7 - Capital Acquisitions

| Capital Grants | | |
|----------------|----------|------------|
| | \$1.30 M | % Received |
| YTD Actual | \$1.30 M | |
| Amended Budget | \$2.76 M | (52.9%) |

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) |
| (\$0.04 M) | (\$0.02 M) | (\$0.04 M) | (\$0.01 M) |

Refer to Statement of Financial Activity

| Borrowings | |
|----------------------|----------|
| Principal repayments | \$0.04 M |
| Interest expense | \$0.01 M |
| Principal due | \$1.25 M |

Refer to Note 8 - Borrowings

| Reserves | |
|------------------|----------|
| Reserves balance | \$0.68 M |
| Interest earned | \$0.00 M |

Refer to Note 9 - Cash Reserves

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

KEY TERMS AND DESCRIPTIONS FOR THE PERIOD ENDED 30 SEPTEMBER 2024

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.

NATURE OR TYPE DESCRIPTIONS

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 30 SEPTEMBER 2024**

BY NATURE OR TYPE

| | Ref Note | Amended Budget (a) | YTD Budget (b) | YTD Actual (c) | Variance \$ (c) - (b) | Variance % ((c) - (b))/(b) | Var. |
|---|-------------|--------------------------|----------------------|----------------------|-----------------------------|----------------------------------|------|
| | | \$ | \$ | \$ | \$ | % | |
| Opening funding surplus / (deficit) | 1(c) | 894,518 | 894,518 | 894,520 | 2 | 0.00% | |
| Revenue from operating activities | | | | | | | |
| Rates | | 1,686,395 | 1,712,644 | 1,735,836 | 23,192 | 1.35% | |
| Operating grants, subsidies and contributions | 11 | 1,085,176 | 366,217 | 315,556 | (50,661) | (13.83%) | ▼ |
| Fees and charges | | 460,273 | 210,561 | 172,388 | (38,173) | (18.13%) | ▼ |
| Interest earnings | | 65,067 | 16,263 | 12,995 | (3,268) | (20.09%) | |
| Other revenue | | 61,270 | 15,306 | 6,024 | (9,282) | (60.64%) | ▼ |
| Profit on disposal of assets | 6 | 10,818 | 2,703 | 0 | (2,703) | (100.00%) | |
| | | 3,368,999 | 2,323,694 | 2,242,799 | (80,895) | (3.48%) | |
| Expenditure from operating activities | | | | | | | |
| Employee costs | | (1,307,364) | (326,727) | (386,852) | (60,125) | (18.40%) | ▼ |
| Materials and contracts | | (1,355,452) | (338,514) | (460,499) | (121,985) | (36.04%) | ▼ |
| Utility charges | | (165,903) | (41,424) | (15,011) | 26,413 | 63.76% | ▲ |
| Depreciation on non-current assets | | (2,567,301) | (641,790) | 0 | 641,790 | 100.00% | ▲ |
| Interest expenses | | (53,284) | (6,497) | (6,497) | 0 | 0.00% | |
| Insurance expenses | | (232,332) | (110,325) | (109,193) | 1,132 | 1.03% | |
| Other expenditure | | (93,080) | (47,702) | (34,420) | 13,282 | 27.84% | ▲ |
| Loss on disposal of assets | 6 | (900) | (225) | 0 | 225 | 100.00% | |
| | | (5,775,616) | (1,513,204) | (1,012,472) | 500,732 | (33.09%) | |
| Non-cash amounts excluded from operating activities | 1(a) | 2,557,383 | 639,312 | 0 | (639,312) | (100.00%) | ▼ |
| Amount attributable to operating activities | | 150,766 | 1,449,802 | 1,230,327 | (219,475) | (15.14%) | |
| Investing activities | | | | | | | |
| Proceeds from non-operating grants, subsidies and contributions | 12 | 2,760,046 | 690,003 | 1,301,337 | 611,334 | 88.60% | ▲ |
| Proceeds from disposal of assets | 6 | 66,318 | 56,961 | 0 | (56,961) | (100.00%) | ▼ |
| Payments for property, plant and equipment and infrastructure | 7 | (3,816,223) | (1,077,002) | (265,078) | 811,924 | 75.39% | ▲ |
| Amount attributable to investing activities | | (989,859) | (330,038) | 1,036,259 | 1,366,297 | (413.98%) | |
| Financing Activities | | | | | | | |
| Proceeds from new debentures | 8 | 250,000 | 62,499 | 0 | (62,499) | (100.00%) | ▼ |
| Repayment of debentures | 8 | (193,083) | (62,745) | (38,716) | 24,029 | 38.30% | ▲ |
| Transfer to reserves | 9 | (96,851) | (24,198) | (2) | 24,196 | 99.99% | ▲ |
| Amount attributable to financing activities | | (39,934) | (24,444) | (38,718) | (14,274) | 58.39% | |
| Closing funding surplus / (deficit) | 1(c) | 15,491 | 1,989,838 | 3,122,388 | 1,132,550 | (56.92%) | ▲ |

KEY INFORMATION

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

Refer to Note 15 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 13 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 07 October 2024

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 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 | (10,818) | (2,703) | 0 |
| Less: Fair value adjustments to financial assets at amortised cost | | | | 0 |
| Add: Loss on asset disposals | 6 | 900 | 225 | 0 |
| Add: Depreciation on assets | | 2,567,301 | 641,790 | 0 |
| Total non-cash items excluded from operating activities | | 2,557,383 | 639,312 | 0 |

(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 2024 | Last Year Closing 30 June 2024 | Year to Date 30 September 2024 |
|--|----|-------------------------------------|--------------------------------|--------------------------------|
| Adjustments to net current assets | | | | |
| Less: Reserves - restricted cash | 9 | (677,913) | (677,911) | (677,913) |
| Add: Borrowings | 8 | 171,275 | 171,275 | 132,559 |
| Add: Provisions employee related provisions | 10 | 256,648 | 256,648 | 270,022 |
| Total adjustments to net current assets | | (249,990) | (249,988) | (275,332) |

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

Current assets

| | | | | |
|---------------------------|---|-----------|-----------|-----------|
| Cash and cash equivalents | 2 | 1,552,524 | 1,552,524 | 3,129,747 |
| Rates receivables | 3 | 108,074 | 108,074 | 753,080 |
| Receivables | 3 | 141,361 | 187,930 | 239,670 |
| Other current assets | 4 | 22,043 | 22,962 | 22,043 |

Less: Current liabilities

| | | | | |
|--|------|------------------|------------------|------------------|
| Payables | 5 | (74,011) | (121,499) | (166,679) |
| Borrowings | 8 | (171,275) | (171,275) | (132,559) |
| Contract liabilities | 10 | (177,560) | (177,560) | (177,560) |
| Provisions | 10 | (256,648) | (256,648) | (270,022) |
| Less: Total adjustments to net current assets | 1(b) | (249,990) | (249,988) | (275,332) |

Closing funding surplus / (deficit)

894,518 894,520 3,122,388

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.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2024**

**OPERATING ACTIVITIES
NOTE 2
CASH AND FINANCIAL ASSETS**

| Description | Classification | Unrestricted | Restricted | Total Cash | Trust | Institution | Interest Rate | Maturity Date |
|---|----------------|------------------|----------------|------------------|----------|-------------|---------------|---------------|
| | | \$ | \$ | \$ | \$ | | | |
| Municipal Cash at Bank | | 764,125 | 177,560 | 941,685 | | NAB | TBA | N/A |
| Municipal Cash Investments (Online and at call account) | | 2,186,463 | 0 | 2,186,463 | | NAB | TBA | N/A |
| Term Deposits - Restricted Funds | | (677,014) | 677,913 | 899 | | NAB | TBA | TBA |
| Petty Cash | | 700 | 0 | 700 | | N/A | N/A | N/A |
| Total | | 2,274,274 | 855,473 | 3,129,747 | 0 | | | |
| Comprising | | | | | | | | |
| Cash and cash equivalents | | 2,274,274 | 855,473 | 3,129,747 | 0 | | | |
| | | 2,274,274 | 855,473 | 3,129,747 | 0 | | | |

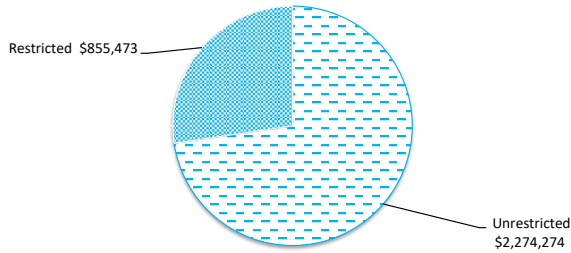
KEY INFORMATION

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.

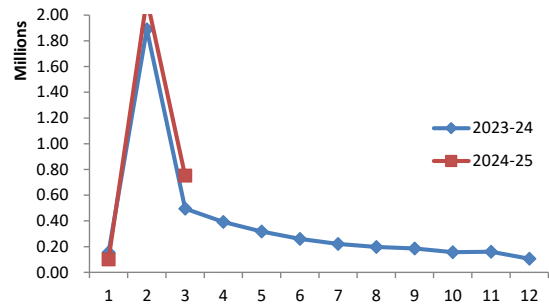
The local government classifies financial assets at amortised cost if both of the following criteria are met:

- 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 2024 | 30 Sep 2024 |
|--------------------------------|----------------|----------------|
| | \$ | \$ |
| Opening arrears previous years | 108,074 | 108,074 |
| Levied this year | 1,831,638 | 1,735,836 |
| Less - collections to date | (1,831,638) | (1,090,830) |
| Gross rates collectable | 108,074 | 753,080 |
| Net rates collectable | 108,074 | 753,080 |
| % Collected | 94.4% | 59.2% |



| Receivables - general | Credit | Current | 30 Days | 60 Days | 90+ Days | Total |
|--|---------|---------|---------|---------|----------|----------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Receivables - general | (1,525) | 183,076 | 20,359 | | 6,340 | 208,250 |
| Percentage | (0.7%) | 87.9% | 9.8% | 0% | 3% | |
| Balance per trial balance | | | | | | |
| Sundry receivable | | | | | | 208,250 |
| GST receivable | | | | | | 31,420 |
| Total receivables general outstanding | | | | | | 239,670 |

Amounts shown above include GST (where applicable)

KEY INFORMATION

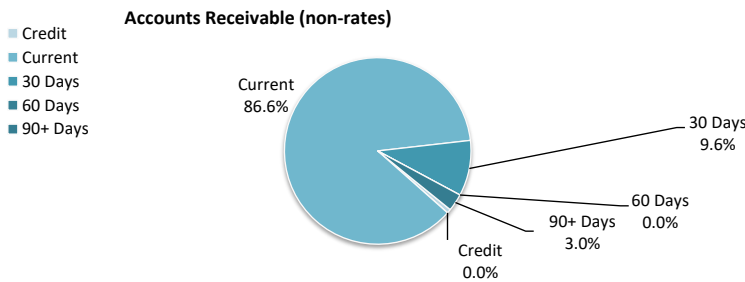
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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 2024 | Asset Increase | Asset Reduction | Closing Balance 30 September 2024 |
|---|-----------------------------------|-------------------|--------------------|---|
| Other current assets | \$ | \$ | \$ | \$ |
| Inventory | | | | |
| Fuel | 16,343 | 0 | 0 | 16,343 |
| Other Assets | | | | |
| Prepayments | 5,700 | 0 | 0 | 5,700 |
| Accrued income | 919 | 0 | (919) | 0 |
| Total other current assets | 22,962 | 0 | (919) | 22,043 |
| Amounts shown above include GST (where applicable) | | | | |

KEY INFORMATION

Inventory

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

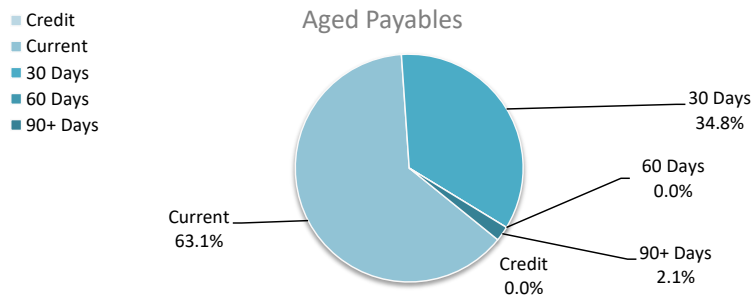
Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

| Payables - general | Credit | Current | 30 Days | 60 Days | 90+ Days | Total |
|---|--------|---------|---------|---------|----------|----------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Payables - general | 0 | 27,347 | 15,099 | 0 | 913 | 43,359 |
| Percentage | 0% | 63.1% | 34.8% | 0% | 2.1% | |
| Balance per trial balance | | | | | | |
| Sundry creditors | | | | | | 132,172 |
| Accrued salaries and wages | | | | | | (20,348) |
| ATO liabilities | | | | | | 39,217 |
| Bonds & Deposits | | | | | | 4,664 |
| Accrued interest on loans | | | | | | 10,974 |
| Accrued Expenses | | | | | | 0 |
| Other payables [describe] | | | | | | 0 |
| Other payables [describe] | | | | | | 0 |
| Total payables general outstanding | | | | | | 166,679 |

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 | | | | | | | | |
| | Hino Truck | 22,000 | 27,000 | 5,000 | 0 | 0 | 0 | 0 | 0 |
| | DCEO Vehicle | 16,000 | 21,818 | 5,818 | 0 | 0 | 0 | 0 | 0 |
| | Dual Cab Utility | 18,400 | 17,500 | 0 | (900) | 0 | 0 | 0 | 0 |
| | | 56,400 | 66,318 | 10,818 | (900) | 0 | 0 | 0 | 0 |

100,000 — Budget — Actual YTD

| Capital acquisitions | Amended | | YTD Actual | YTD Actual Variance |
|---|------------------|------------------|----------------|------------------------|
| | Budget | YTD Budget | | |
| | \$ | \$ | \$ | \$ |
| Buildings | 405,200 | 101,295 | 23,206 | (78,089) |
| Furniture and equipment | 81,700 | 20,421 | 0 | (20,421) |
| Plant and equipment | 258,409 | 187,598 | 153,609 | (33,989) |
| Infrastructure - roads | 2,875,228 | 718,770 | 88,263 | (630,507) |
| Infrastructure - bridges | 40,000 | 9,999 | 0 | (9,999) |
| Infrastructure - parks, ovals & playgrounds | 95,686 | 23,919 | 0 | (23,919) |
| Payments for Capital Acquisitions | 3,816,223 | 1,077,002 | 265,078 | (811,924) |
| Capital Acquisitions Funded By: | | | | |
| | \$ | \$ | \$ | \$ |
| Capital grants and contributions | 2,760,046 | 690,003 | 1,301,337 | 611,334 |
| Borrowings | 250,000 | 62,499 | 0 | (62,499) |
| Other (disposals & C/Fwd) | 66,318 | 56,961 | 0 | (56,961) |
| Contribution - operations | 739,859 | 267,539 | (1,036,259) | (1,303,798) |
| Capital funding total | 3,816,223 | 1,077,002 | 265,078 | (811,924) |

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.

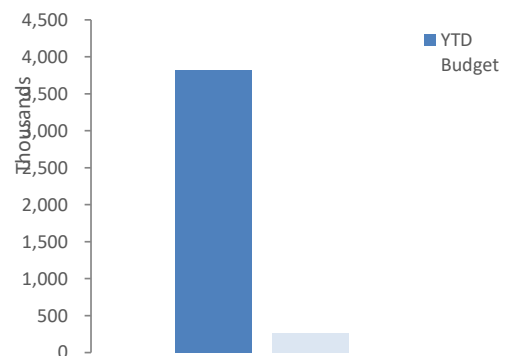
Initial recognition and measurement for assets held at cost

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

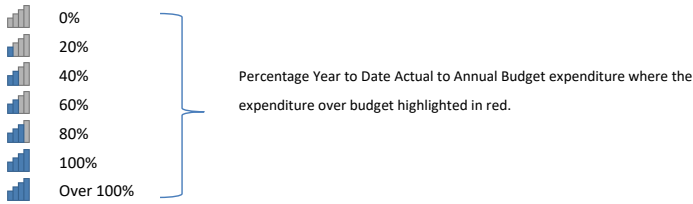
In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The 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



Capital expenditure total

Level of completion indicators



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

| Account Description | Amended | | | Variance |
|--|------------------|------------------|----------------|------------------|
| | Budget | YTD Budget | YTD Actual | (Under)/Over |
| | \$ | \$ | \$ | \$ |
| Land & Buildings | | | | |
| C214 Land Purchase - Light Industrial Area | 250,000 | 62,499 | 0 | (62,499) |
| J4114D Administration Office Refurbishment | 30,000 | 7,500 | 0 | (7,500) |
| 11057 CCTV Camera's | 20,000 | 4,998 | 0 | (4,998) |
| C215 Popanyinning School House (Lrci Funding) | 35,000 | 8,748 | 23,206 | 14,458 |
| C162 Cuballing Town Hall - Capital Works | 60,000 | 15,000 | 0 | (15,000) |
| C173 Skate Park Refurbishment | 10,200 | 2,550 | 0 | (2,550) |
| Total Buildings | 405,200 | 101,295 | 23,206 | (78,089) |
| Furniture & Equipment | | | | |
| 04270 Capital Expenditure - Furniture & Equipment | 81,700 | 20,421 | 0 | (20,421) |
| Total Furniture & Equipment | 81,700 | 20,421 | 0 | (20,421) |
| Plant & Equipment | | | | |
| 12416 Capital Expenditure - Plant & Equipment - Hino Truck | 101,000 | 101,000 | 100,746 | (254) |
| 04267 Capital Expenditure - Plant & Equipment - DCEO Vehicle | 35,909 | 8,976 | 14,091 | 5,115 |
| 12406 Capital Purchase - Dual Cab Utility | 63,000 | 63,000 | 38,772 | (24,228) |
| 12431 Outfront Mower & Trailer | 53,000 | 13,248 | 0 | (13,248) |
| 12432 Bitumen Emulsion Trailer | 5,500 | 1,374 | 0 | (1,374) |
| Total Plant & Equipment | 258,409 | 187,598 | 153,609 | (33,989) |
| Roads | | | | |
| R001G Rrg - Stratherne Road Reconstruction 24/25 | 594,995 | 148,743 | 26,743 | (122,000) |
| RTR139 Roads To Recovery - Darcy Street | 296,656 | 74,154 | 3,287 | (70,867) |
| RTR095 Roads To Recovery - Alton Street | 237,962 | 59,481 | 15,639 | (43,842) |
| WF007R Wheatbelt Secondary Freight Network - 2023/24 Cuballing East R | 165,550 | 41,385 | 0 | (41,385) |
| WSF008 Wheatbelt Secondary Freight - Cuballing East Reconstruction Slk'S | 1,439,546 | 359,880 | 37,508 | (322,372) |
| WSF007L Cuballing East Road - 24/25 Line Marking | 100,000 | 24,999 | 0 | (24,999) |
| WF129D Wheatbelt Secondary Freight 2022/23 Narrogin Wandering Road- | 40,519 | 10,128 | 5,086 | (5,042) |
| Total Roads | 2,875,228 | 718,770 | 88,263 | (630,507) |
| Bridges | | | | |
| 11214 Bridge Improvements - Capital Upgrades | 40,000 | 9,999 | 0 | (9,999) |
| Total Bridges | 40,000 | 9,999 | 0 | (9,999) |
| Parks, Ovals & Playgrounds | | | | |
| C207 Heritage Walk Trail | 15,000 | 3,750 | 0 | (3,750) |
| C216 Popanyinning Recreation Grounds | 80,686 | 20,169 | 0 | (20,169) |
| Total Parks, Ovals & Playgrounds | 95,686 | 23,919 | 0 | (23,919) |
| Other Infrastructure | | | | |
| C201 Cuballing Railway Reserve | 30,000 | 7,500 | 0 | (7,500) |
| C203 Cuballing War Memorial | 0 | 0 | 0 | 0 |
| C222 Cuballing Town Centre Master Plan | 30,000 | 7,500 | 0 | (7,500) |
| Total Other Infrastructure | 60,000 | 15,000 | 0 | (15,000) |
| TOTAL CAPITAL EXPENDITURE | 3,816,223 | 1,077,002 | 265,078 | (811,924) |

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

FINANCING ACTIVITIES
NOTE 8
BORROWINGS

Repayments - borrowings

| Information on borrowings Particulars | Loan No. | 1 July 2024 | New Loans | | Principal Repayments | | Principal Outstanding | | Interest Repayments | |
|--|----------|-------------|-----------|---------|----------------------|-----------|-----------------------|-----------|---------------------|----------|
| | | | Actual | Budget | Actual | Budget | Actual | Budget | Actual | Budget |
| | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Education and welfare | | | | | | | | | | |
| Aged Accommodation | 56 | 781,151 | 0 | 0 | 0 | (75,330) | 781,151 | 705,821 | 0 | (31,410) |
| Transport | | | | | | | | | | |
| Grader | 67 | 407,025 | 0 | 0 | (38,716) | (79,722) | 368,309 | 327,303 | (6,497) | (10,704) |
| Other property and services | | | | | | | | | | |
| Austral Land | 64 | 100,111 | 0 | 0 | 0 | (16,223) | 100,111 | 83,888 | 0 | (3,669) |
| Industrial Land | 68 | | 0 | 250,000 | 0 | (21,808) | 0 | 228,192 | 0 | (7,500) |
| | | | | | | | | | | 0 |
| Total | | 1,288,287 | 0 | 250,000 | (38,716) | (193,083) | 1,249,571 | 1,345,204 | (6,497) | (53,283) |
| Current borrowings | | 193,083 | | | | | 132,559 | | | |
| Non-current borrowings | | 1,095,204 | | | | | 1,117,012 | | | |
| | | 1,288,287 | | | | | 1,249,571 | | | |

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.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2024**

**OPERATING ACTIVITIES
NOTE 9
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 | 40,658 | 61,823 | 0 | 0 | 0 | 0 | 0 | 102,481 | 40,658 |
| Administration Building and IT and Office | 9,598 | 428 | 0 | (9,000) | 0 | 0 | 0 | 1,026 | 9,598 |
| Employee Entitlements | 270,021 | 12,150 | 1 | 0 | 0 | 0 | 0 | 282,171 | 270,022 |
| Housing Reserve | 82,622 | 3,690 | 0 | 0 | 0 | 0 | 0 | 86,312 | 82,622 |
| Recreation & Community Facility | 102,174 | 20,000 | 0 | 0 | 0 | 0 | 0 | 122,174 | 102,174 |
| Refuse Site | 47,647 | 2,138 | 0 | 0 | 0 | 0 | 0 | 49,785 | 47,647 |
| Equestrian | 5,151 | 230 | 0 | 0 | 0 | 0 | 0 | 5,381 | 5,151 |
| Standpipe Maintenance | 4,295 | 194 | 0 | 0 | 0 | 0 | 0 | 4,489 | 4,295 |
| Road and Bridges | 110,168 | 4,950 | 1 | 0 | 0 | 0 | 0 | 115,118 | 110,169 |
| Community and Sporting Club | 5,577 | 248 | 0 | 0 | 0 | 0 | 0 | 5,825 | 5,577 |
| | 677,911 | 105,851 | 2 | (9,000) | 0 | 0 | 0 | 774,762 | 677,913 |

| | Note | Opening Balance 1 July 2024 | Liability transferred from/(to) non current | Liability Increase | Liability Reduction | Closing Balance 30 September 2024 |
|--|------|-----------------------------------|--|-----------------------|------------------------|---|
| Other current liabilities | | \$ | | \$ | \$ | \$ |
| Other liabilities | | | | | | |
| - Capital grant/contribution liabilities | | 177,560 | 0 | 0 | 0 | 177,560 |
| Total other liabilities | | 177,560 | 0 | 0 | 0 | 177,560 |
| Employee Related Provisions | | | | | | |
| Annual leave | | 130,498 | 0 | 0 | | 130,498 |
| Long service leave | | 126,150 | 0 | 0 | | 126,150 |
| Total Employee Related Provisions | | 256,648 | 0 | 0 | 0 | 256,648 |
| Total other current assets | | 434,208 | 0 | 0 | 0 | 434,208 |

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 12

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 2024 | | (As revenue) | 30 Sep 2024 | 30 Sep 2024 | | | Actual |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Operating grants and subsidies | | | | | | | | |
| Governance | | | | | | | | |
| Income - Grant - Traineeship Incentives | 0 | 0 | 0 | 0 | 0 | 35,596 | 8,898 | 0 |
| General purpose funding | | | | | | | | |
| Income - Grants Commission | 0 | 0 | 0 | 0 | 0 | 312,034 | 78,006 | 21,013 |
| Law, order, public safety | | | | | | | | |
| Income - Fire Prevention - Grants | 0 | 0 | 0 | 0 | 0 | 67,960 | 16,989 | 16,990 |
| Income Fire Mitigation Grants | 0 | 0 | 0 | 0 | 0 | 182,400 | 45,600 | 91,200 |
| Income - DFES Aware Grant | 0 | 0 | 0 | 0 | 0 | 20,900 | 5,223 | 0 |
| Recreation and culture | | | | | | | | |
| Income - Youth Activity Funding | 0 | 0 | 0 | 0 | 0 | 1,000 | 249 | 0 |
| INCOME - Community Development & Events | 0 | 0 | 0 | 0 | 0 | 19,000 | 4,749 | 0 |
| Community Development & Events - Grants | 0 | 0 | 0 | 0 | 0 | 6,000 | 1,500 | 0 |
| Community Development & Events - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Income - Cuby Groovefest | 0 | 0 | 0 | 0 | 0 | 124,091 | 31,020 | 45,236 |
| Transport | | | | | | | | |
| Income - Grant - MRWA Direct | 0 | 0 | 0 | 0 | 0 | 126,580 | 126,580 | 126,580 |
| Income - Grants Commission Local Road Grant | 0 | 0 | 0 | 0 | 0 | 189,615 | 47,403 | 10,537 |
| | 0 | 0 | 0 | 0 | 0 | 1,085,176 | 366,217 | 311,556 |
| Operating contributions | | | | | | | | |
| Economic services | | | | | | | | |
| Income Relating to Tourism & Area Promotion | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,000 |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,000 |
| TOTALS | 0 | 0 | 0 | 0 | 0 | 1,085,176 | 366,217 | 315,556 |

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2024**

**NOTE 13
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 2024 | Amount Received | Amount Paid | Closing Balance 30 Sep 2024 |
|-------------------------------------|-----------------------------------|--------------------|-----------------|--------------------------------|
| | \$ | \$ | \$ | \$ |
| Cuballing Cricket Club | 200 | 0 | 0 | 200 |
| Department of Transport - Licensing | 8,374 | 63,329 | (58,255) | 13,448 |
| | 8,574 | 63,329 | (58,255) | 13,648 |

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2024**

**NOTE 14
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 |
|---------|--------------------------|--------------------|--------------------------|---------------------|----------------------------|----------------------------|--------------------------------|
| | | | | \$ | \$ | \$ | \$ |
| | Opening Surplus(Deficit) | | Opening Surplus(Deficit) | | | | |
| | Nil Changes | | | | | | |
| | | | | 0 | 0 | 0 | 15,491 |

KEY INFORMATION

Nil

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2024**

**NOTE 15
EXPLANATION OF MATERIAL VARIANCES**

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

The material variance adopted by Council for the 2024-25 year is \$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) | 2 | 0.00% | | |
| Revenue from operating activities | | | | |
| Rates | 23,192 | 1.35% | Timing | Discount allowed and rate write-off |
| Operating grants, subsidies and contributions | (50,661) | (13.83%) ▼ | Timing | Grant funding = Budget spread over 12 mths |
| Fees and charges | (38,173) | (18.13%) ▼ | Timing | Standpipe charges to be raised |
| Interest earnings | (3,268) | (20.09%) ▼ | Timing | Maturity of investments |
| Other revenue | (9,282) | (60.64%) ▼ | Timing | Diesel Fuel Rebate |
| Profit on disposal of assets | (2,703) | (100.00%) ▼ | Timing | Nil profit on asset disposal |
| Expenditure from operating activities | | | | |
| Employee costs | (60,125) | (18.40%) ▼ | Timing | Groovefest & Maintenance Grading |
| Materials and contracts | (121,985) | (36.04%) ▼ | Timing | Community Events - Groovefest |
| Utility charges | 26,413 | 63.76% ▲ | Timing | Decreased Standpipe usage |
| Depreciation on non-current assets | 641,790 | 100.00% ▲ | Timing | Depreciation processing following adoption of Annual Financial |
| Interest expenses | 0 | 0.00% | Timing | |
| Insurance expenses | 1,132 | 1.03% | Timing | Immaterial |
| Other expenditure | 13,282 | 27.84% ▲ | Timing | Members conferences, fees & allowances |
| Loss on disposal of assets | 225 | 100.00% | Timing | No Assets disposed |
| Non-cash amounts excluded from operating activities | (639,312) | (100.00%) ▼ | Timing | No Depreciation run for this financial year |
| Investing activities | | | | |
| Proceeds from non-operating grants, subsidies and contributions | 611,334 | 88.60% ▲ | Timing | LRCI Phase 4a & b First ,60%, WSFN - first 40% |
| Proceeds from disposal of assets | (56,961) | (100.00%) ▼ | Timing | No assets disposed |
| Payments for property, plant and equipment and infrastr | 811,924 | 75.39% ▲ | Timing | Budget spread over 12 months |
| Non-cash amounts excluded from investing activities | 0 | 0.00% | | |
| Financing activities | | | | |
| Proceeds from new debentures | (62,499) | ▼ | | Nil new debentures |
| 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 | 24,029 | 38.30% ▲ | Timing | Loan Repayments - budget spread over 12 months |
| Transfer to reserves | 24,196 | 99.99% ▲ | | Tsf at EOY |
| Closing funding surplus / (deficit) | 1,132,550 | (56.92%) ▼ | | |

9.2 CHIEF EXECUTIVE OFFICER:

9.2.1 Council Meeting Schedule 2025

File Ref. No:
Disclosure of Interest: Nil
Date: 18 October 2024
Author: Chris Paget - CEO
Attachments: Nil

Summary

For Council to consider Council Meeting dates, locations and starting times for 2025.

Background

It is a legislative requirement for Council to advertise at least once per year the dates, times and location of its Ordinary Council Meetings through local public notice.

Should it be necessary to change the date, time or location of any meeting the change must also be advertised.

Comment

This current meeting schedule has Council's Ordinary Meetings held every month with the exception of January (Council in recess). Since 2018 Council has held its meetings on the third Wednesday of each month, and it is recommended this practice continue. It is also recommended that Council again hold its May meeting at the Popanyinning Hall, with the 10 remaining meetings at the CWA Hall in Cuballing, all commencing at 3.00pm.

Catering arrangements will remain the same as in 2024, with afternoon tea available on arrival and dinner held at the Cuballing Tavern following the Council Forum information session.

The 2025 meeting schedule does not include dates for:

- Annual General Meeting of Electors - this meeting date is dependent on the timing of our receipt of the final OAG audit report and its subsequent adoption by Council;
- Any Special Council Meetings that may be required during the year;
- Workshops, or subject specific forums on an ad hoc basis during the year (these are strictly non-decision-making forums)
- Meetings of Committees of Council not required to be open to the public including Council's Audit Committee;
- Plant committee meetings which are ad hoc and not based on a set schedule. These will be advertised by Local Public Notice when scheduled; and
- Occasions where Councillors informally gather for Elected Member professional development or to inspect, review or workshop specific individual matters.

Dates for the Cemeteries Advisory Committee have been scheduled for the months of April and October, and these will be also included in the public advertisement.

The proposed 2025 Ordinary Council Meeting schedule is as follows:

Wednesday, 19 February 2025

Wednesday, 19 March 2025

Wednesday, 16 April 2025
Wednesday, 14 May 2025
Wednesday, 18 June 2025
Wednesday, 16 July 2025
Wednesday, 20 August 2025
Wednesday, 17 September 2025
Wednesday, 15 October 2025
Wednesday, 19 November 2025
Wednesday, 17 December 2025

Meetings of the Cemeteries Advisory Committee will be held in the Cuballing Administration Building as follows:

2.00 pm, Tuesday 8th April 2025
2.00 pm, Tuesday 22nd October 2024

The April 2025 meeting of the Cemeteries Advisory Committee has been brought forward earlier than in previous years because the Good Friday and Anzac Day public holidays in that month.

Strategic Implications

Nil

Statutory Environment

Local Government (Administration) Regulations 1996

12. *Public notice of council or committee meetings — s. 5.25(1)(g)*

- (1) *At least once each year a local government is to give local public notice of the dates on which and the time and place at which —*
 - (a) *the ordinary council meetings; and*
 - (b) *the committee meetings that are required under the Act to be open to members of the public or that are proposed to be open to members of the public, are to be held in the next 12 months.*
- (2) *A local government is to give local public notice of any change to the date, time or place of a meeting referred to in sub regulation (1).*
- (3) *Subject to sub regulation (4), if a special meeting of a council is to be open to members of the public then the local government is to give local public notice of the date, time, place and purpose of the special meeting.*
- (4) *If a special meeting of a council is to be open to members of the public but, in the CEO's opinion, it is not practicable to give local public notice of the matters referred to in sub regulation (3), then the local government is to give public notice of the date, time, place and purpose of the special meeting in the manner and to the extent that, in the CEO's opinion, is practicable.*

Policy Implications

Nil

Financial Implications

Local advertising in the Narrogin Observer is provided for in Council's budget allocation.

Economic Implication

Nil

Social Implications

Advertising Council Meetings is a statutory requirement, and the notification of dates may encourage members of the public to attend.

Environmental Considerations

Nil

Consultation

Nil

Voting Requirements

Simple majority

OFFICER'S RECOMMENDATION:

That Council adopt and advertise the following schedule of Ordinary Council Meetings for 2025:

- | | | |
|---------------------------------|---------|--------------------|
| 1. Wednesday, 19 February 2025 | 3.00 pm | CWA Hall Cuballing |
| 2. Wednesday, 19 March 2025 | 3.00 pm | CWA Hall Cuballing |
| 3. Wednesday, 16 April 2025 | 3.00 pm | CWA Hall Cuballing |
| 4. Wednesday, 14 May 2025 | 3.00 pm | Popanyinning Hall |
| 5. Wednesday, 19 June 2025 | 3.00 pm | CWA Hall Cuballing |
| 6. Wednesday, 17 July 2025 | 3.00 pm | CWA Hall Cuballing |
| 7. Wednesday, 20 August 2025 | 3.00 pm | CWA Hall Cuballing |
| 8. Wednesday, 17 September 2025 | 3.00 pm | CWA Hall Cuballing |
| 9. Wednesday, 15 October 2025 | 3.00 pm | CWA Hall Cuballing |
| 10. Wednesday, 19 November 2025 | 3.00 pm | CWA Hall Cuballing |
| 11. Wednesday, 17 December 2025 | 3.00 pm | CWA Hall Cuballing |

That Council advertise the following schedule of meetings for the Cemeteries Advisory Committee for 2025:

- | | | |
|-----------------------------|---------|--------------------------|
| 1. Tuesday, 8 April 2025 | 2.00 pm | Cuballing Admin Building |
| 2. Tuesday, 22 October 2025 | 2.00 pm | Cuballing Admin Building |

9.3 MANAGER OF WORKS AND SERVICES:

Nil

9.4 COMMITTEE REPORTS:

Nil

9.3 REPORTS OF OFFICERS AND COMMITTEES:

Nil.

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

Nil

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

Nil

9.6 CONFIDENTIAL MATTERS:

Nil

9.7 NEXT MEETING:

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

9.8 CLOSURE OF MEETING: