

*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

MINUTES

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:	8
5.	APPLICATIONS FOR LEAVE OF ABSENCE:.....	9
6.	CONFIRMATION OF MINUTES:	9
6.1.1	Ordinary Meeting of Council held on Wednesday 25 th September 2024	9
7.	PETITIONS/DEPUTATIONS/PRESENTATIONS/ SUBMISSIONS:	9
8.	DISCLOSURE OF FINANCIAL INTEREST:.....	9
9.	REPORTS OF OFFICERS AND COMMITTEES:	10
9.1	DEPUTY CHIEF EXECUTIVE OFFICER:.....	10
9.1.1	List of Payments – September 2024	10
9.1.1B	List of August 2024 Credit Card Transactions	15
9.1.1B	List of September 2024 Credit Card Transactions	16
9.1.1C	List of Transactions August 2024 Petty Cash & Coles Card	17
9.1.1C	List of Transactions September 2024 Petty Cash & Coles Card	18
9.1.2	Statement of Financial Activity	19
9.2	CHIEF EXECUTIVE OFFICER:	43
9.2.1	Council Meeting Schedule 2025	43
9.3	MANAGER OF WORKS AND SERVICES:	46
9.4	COMMITTEE REPORTS:	46
9.3	REPORTS OF OFFICERS AND COMMITTEES:	46
9.4	ELECTED MEMBERS’ MOTION OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN:	46
9.5	URGENT BUSINESS WITHOUT NOTICE WITH THE APPROVAL OF THE PRESIDENT OR MEETING:.....	46
9.6	CONFIDENTIAL MATTERS:	46
9.7	NEXT MEETING:	46
9.8	CLOSURE OF MEETING:	46

1. DECLARATION OF OPENING/ ANNOUNCEMENT OF VISITORS:

President Cr. Eliza Dowling welcomed all in attendance and declared the meeting open at 3.04pm.

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 Chris Paget	Chief Executive Officer
Mr Narelle Rowe	Deputy Chief Executive Officer
Mr Anthony Mort	Acting Manager of Works & Services

Visitors / Members of the Public

Mr John Robertson
Mr Barry Keys

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:

Mr John Robertson:

1. Does the Cuballing Council audibly record question time and the Council's meeting? If not, how does the Council propose to keep a true and accurate account of what is said?

President Cr. Dowling advised that Council meetings are not currently recorded, however recent reforms to the Local Government Act will require Band 4 Councils like the Shire of Cuballing to make audio recordings of meetings as from 1st January 2025.

2. What is Council's policy on B&B's in the Cuballing Shire?

Cr. Dowling stated that there is currently no policy regarding Bed & Breakfast properties/facilities within the Shire, but this may be something Council examines at a future planning policy review.

3. Will all Unallocated Crown Land within the townsite now be compelled to comply with the new bush fire regulation which includes a fire break around the perimeter of each block, combustible material removed and then moved to the same standard as ratepayers are expected to maintain on their property?

The Acting Manager of Works & Services replied that whilst currently under the *Bush Fires Act 1954* the State is exempt from having to undertake firebreak and/or other fire mitigation works on its land, DFES are taking some responsibility to clean up and make safe certain areas, however there is not a great deal of funding for this so they will start with what works are achievable within budget and these areas will at least have firebreaks put in. The Shire has also received Mitigation Activity Funding for a number of sites within Cuballing and Popanyinning, and this project is commencing now. Mr Mort also noted that there are aboriginal heritage issues that now have to be very carefully considered when conducting fire mitigation activities.

4. Old camping ground on Cuballing East Road – Is Council aware that since the towns founding several acres of land central to town has been gazetted for the purpose of camping? Can this area be utilised to attract more tourists to stopover in town? At present we have no designated area with people camping all over town, at the oval, the hotel and the RV effluent disposal area.

The Council Members stated they were not aware of this land zoning - Cr. Harris mentioned that this may be at (or near to) the site of the original Cuballing Pool. The Chief Executive Officer will review any available records and research the tenure of this area.

5. With the shortage of land for sale and stagnation in houses being built in Cuballing, would Council be prepared to revisit the preliminary town planning scheme initiated by former CEO Peter Naylor 15 years ago? This would add to the availability of land in town and expand the Council's rate base. Rezoning would offer a financial incentive for landowners to subdivide if they choose, with minimal cost to the Council.

The Chief Executive Officer will seek out any information within the Council records system on this proposal, and if located, discuss further with the Shire Planner on how it may fit in with Council's current Local Planning Scheme.

Mr Barry Keys:

1. Could I please have an update on the park proposal for the centre of Cuballing, including a risk assessment given the demographics age of our population.

Cr. Dowling advised that this matter is going to be raised at the Council Forum following today's meeting. There has been a great deal of difficulty in dealing with ARC Infrastructure and the Public Transport Authority over the use and leasing of the land beside the rail corridor; Cr. Dowling recently met with the Director General of the Department of Transport to seek his assistance in bringing these two agencies back to the negotiating table to progress the Shire's proposal. The original concept plan will be revisited to remove some elements that caused concern to ARC and the PTA and are no longer feasible.

Mr Keys suggested that the matter be taken to the Minister and to media, as despite the efforts of the Council and administration it seems nothing has or will happen aside from letters and exchange of phone calls; the Shire having the LGIS risk assessment carried out is acknowledged and this is very useful, however we simply need to have a safe crossing over the rail line for pedestrians and the elderly residents to get to the Roadhouse shop/Post Office and the Tavern.

2. Can I please get an update on the truck parking and widening of the roadhouse driveway to cater for the increase in truck movement to the roadhouse? We are about 4 weeks away from our upgraded ablutions which includes showers for truck drivers. This will increase the truck patronage.

Cr. Dowling replied that a very good plan has been developed for the proposed off-road parking facility by the Shire's Consulting Engineer, and the Council is seeking ways to fund the development as soon as possible. There are also some land tenure issues with Main Roads WA and ARC/PTA that will need to be sorted for the development to proceed.

3. Can I please get information on the proposed sale of the block adjacent to the roadhouse?

Councillors and management staff are not aware of any proposed transfer of this block from the Crown to the Shire of Cuballing; the CEO will investigate and provide Mr Keys with any findings on the matter.

4. STANDING ORDERS:

COUNCIL RESOLUTION 2024/86:

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

Moved Cr Sexton Seconded Cr Ballantyne

CARRIED 6/0

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

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

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 2024/88

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.**

Moved Cr Bradford

Seconded Cr Kowald

CARRIED 6/0

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

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 Vison 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 / COUNCIL RESOLUTION 2024/89

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.

Moved Cr Ballantyne

Seconded Cr Kowald

CARRIED 6/0

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

SHIRE OF CUBALLING

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

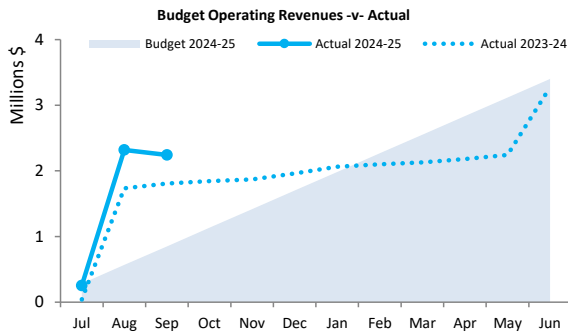
*LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996*

TABLE OF CONTENTS

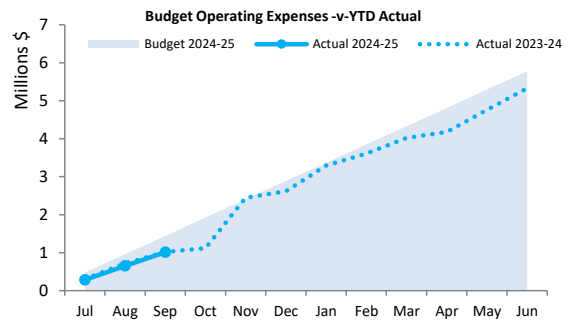
Note 1	Financing Activities	2
	Statement of Financial Activity by Nature or Type	5
	Basis of Preparation	6
Note 3	Receivables	9
Note 3	Statement of Financial Activity Information	16
Note 4	Other Current Assets	10
Note 5	Paybles	11
Note 6	Disposal of Assets	12
Note 7	Capital Acquisitions	13
Note 8	Borrowings	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

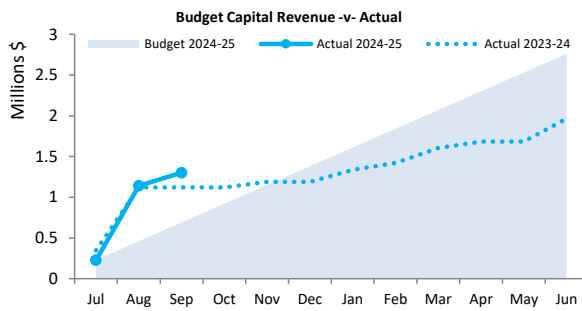


OPERATING EXPENSES

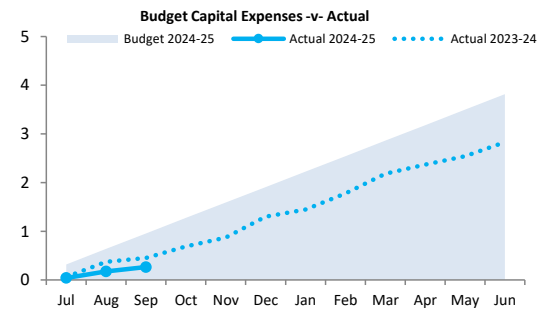


INVESTING ACTIVITIES

CAPITAL REVENUE

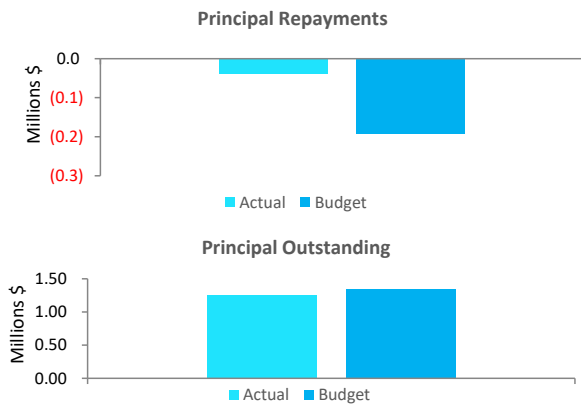


CAPITAL EXPENSES

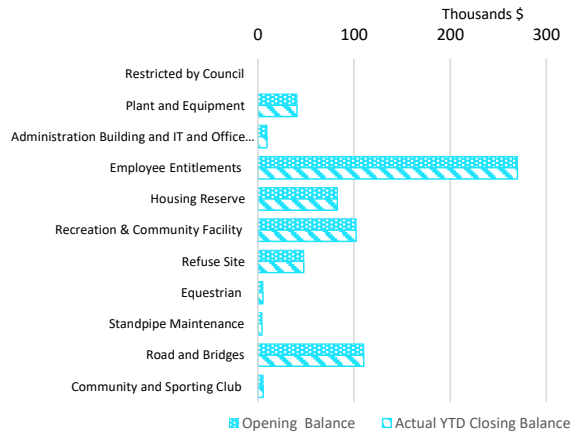


FINANCING ACTIVITIES

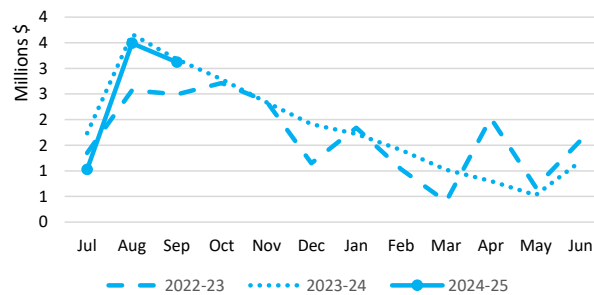
BORROWINGS



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

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 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			

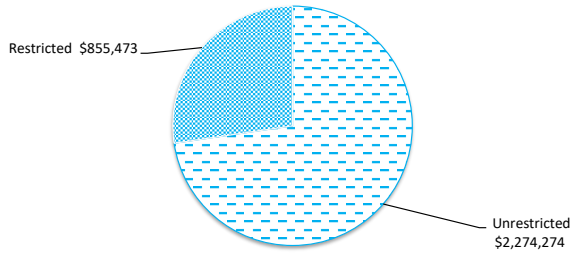
KEY INFORMATION

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.

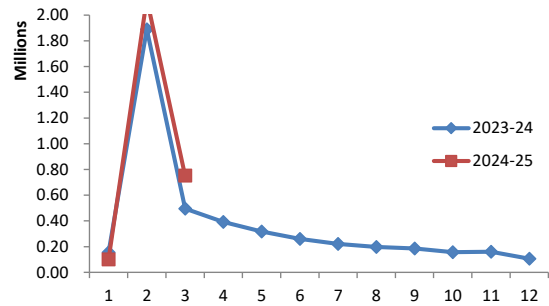
The local government classifies financial assets at amortised cost if both of the following criteria are met:

- 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

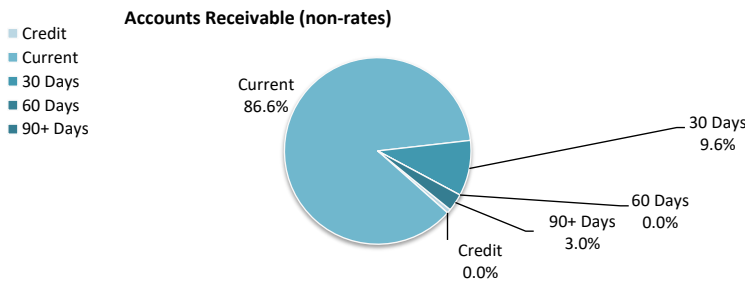
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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.

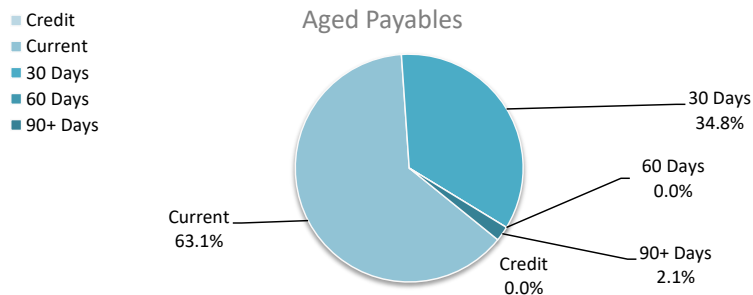
Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

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.

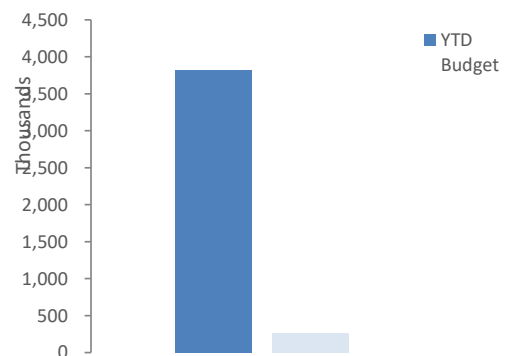
Initial recognition and measurement for assets held at cost

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

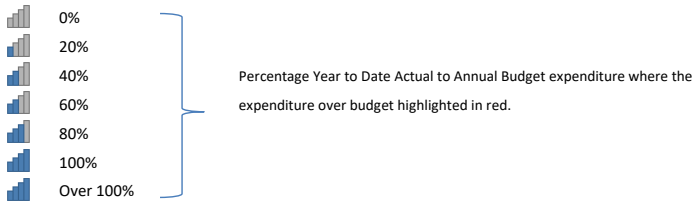
In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The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

Cr Kowald made the point that in recent years even though an OCM has been held at Popanyinning each May, there have been no members of the public turn up and therefore the May 2025 meeting should be conducted in Cuballing instead. All other Councillors agreed with this.

OFFICER'S RECOMMENDATION / COUNCIL RESOLUTION 2024/90:

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	CWA Hall Cuballing
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

Moved Cr Ballantyne Seconded Cr Kowald CARRIED 6/0

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

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:

There being no further business, the President declared the meeting closed at 4.12pm.