



*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 19<sup>th</sup> February 2025  
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.

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**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 Chris Paget

Chief Executive Officer

Mr Bruce Brennan

Manager of Works and Services

**Visitors**

**2.1.2 Apologies**

Nil

**2.1.3 Leave of Absence**

Ms Narelle Rowe

Deputy Chief Executive Officer

### **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](http://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 18<sup>th</sup> December 2024

**OFFICER'S RECOMMENDATION:**

**That the Minutes of the Ordinary Meeting of Council held on Wednesday 18<sup>th</sup> December 2024 be confirmed as a true record of proceedings.**

**Moved \_\_\_\_\_ Seconded \_\_\_\_\_**

6.1.2 Annual General Meeting of Electors held on Wednesday 5<sup>th</sup> February 2025

**OFFICER'S RECOMMENDATION:**

**That the Minutes of the Annual General Meeting of Electors held on Wednesday 5<sup>th</sup> February 2025 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.

<b>Name</b>	<b>Item No</b>	<b>Interest</b>	<b>Nature</b>

**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.

<b>Name</b>	<b>Item No</b>	<b>Interest</b>	<b>Nature</b>



## **9. REPORTS OF OFFICERS AND COMMITTEES:**

### **9.1 DEPUTY CHIEF EXECUTIVE OFFICER:**

#### **9.1.1 List of Payments – December 2024**

File Ref. No:	NA
Disclosure of Interest:	Nil
Date:	10 <sup>th</sup> February 2025
Author:	Careese Ranieri
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 December 2024.**

Background – Nil

Comment

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

**That Council receives:**

1. **the List of Accounts paid in December 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 \$383006.25 included at Attachment 9.1.1A.**
2. **a summary of transactions completed on Credit Cards by Council Staff for the period ending 31 December 2024 included at Attachment 9.1.2B.**
3. **a summary of transactions completed on Coles Cards and Petty Cash for the period ending 31 December 2024.**
- 4.

**Moved \_\_\_\_\_ Seconded \_\_\_\_\_**

9.1.1A List of Payments – December 2024

Chq/EFT	Date	Name	Description	Amount
845	02/12/2024	Police Licensing Payments	Police Licensing Payments	-34.25
DD4508.4	04/12/2024	Matrix Superannuation	Superannuation Contributions	-275.62
DD4508.3	04/12/2024	Aware Super Pty Ltd	Payroll Deductions	-5204.83
DD4508.1	04/12/2024	Australian Super	Payroll Deductions	-2681.74
DD4508.2	04/12/2024	Care Super	Superannuation Contributions	-568.24
DD4508.9	04/12/2024	MLC Super Fund	Superannuation Contributions	-295.2
DD4508.8	04/12/2024	Colonial First State	Superannuation Contributions	-297.09
DD4508.7	04/12/2024	Hostplus Super	Superannuation Contributions	-108.68
DD4508.6	04/12/2024	Mercer Superannuation	Superannuation Contributions	-587.31
DD4508.5	04/12/2024	Hesta	Superannuation Contributions	-457.9
845	04/12/2024	Police Licensing Payments	Police Licensing Payments	-2211.4
20313	05/12/2024	Synergy	Electricity Charges	-2588.74
20314	05/12/2024	Water Corporation	Water Charges	-17778.25
845	05/12/2024	Police Licensing Payments	Police Licensing Payments	-47.9
EFT9389	05/12/2024	Repco Australia	2 X 5l Penrite Coolant for Toro Mower	-119.83
EFT9388	05/12/2024	Peter John Denton	Art Class Per Week November 2024	-300
EFT9387	05/12/2024	Octave Holdings T/A Narrogin Toyota Mazda	Service CN0 Hilux	-290
EFT9391	05/12/2024	T-Quip	Bracket And Bearing Assembly for Peruzo Mower	-349.15
EFT9390	05/12/2024	Stallion Homes	Final Retention Release for The Cuballing Independent Living Units	-42704.54
EFT9363	05/12/2024	Great Southern Fuel Supplies	Bulk Diesel Fuel Deliveries	-12535.94
EFT9364	05/12/2024	Interfire Agencies	Fire Clothing as Per Quote 25759	-306.74
EFT9365	05/12/2024	Kalexpress & Quality Transport	Freight Charges - Interfire Agencies	-119.99
EFT9366	05/12/2024	Lawn Doctor	Verti Drain Cuballing Oval	-8665
EFT9367	05/12/2024	Mcdougall Weldments	Repairs To Mudguard Mount and Light Bracket on UD Truck Repair Side Tipper Hinge	-2182.57
EFT9368	05/12/2024	Narrogin Bearing Services	Plug Repair Kit for Small Tyres	-118.99
EFT9369	05/12/2024	Narrogin Tyrepower	Puncture Repair	-40
EFT9370	05/12/2024	Octave Holdings T/A Narrogin Toyota Mazda	100,000 Km Service on Hilux Single Cab Ute	-546.07
EFT9371	05/12/2024	Shire Of Narrogin	Disposal Of Household Waste – September 2024	-5569.29
EFT9372	05/12/2024	Trevor Geoffrey Horne	Reimbursement - Police Clearance	-70
EFT9373	05/12/2024	Warda Kadak	Traffic Management And 3 X Traffic Controllers for The Cuballing East Road WSNF 008	-11715.55
EFT9374	05/12/2024	Winc Australia Pty Limited	Stationery Order	-210.06
EFT9375	05/12/2024	Bruce Brennan	50% Reimbursement Electricity Costs	-62.58

EFT9376	05/12/2024	Burgess Rawson (WA) Pty Ltd	Water Consumption - Cuballing War Memorial - 30/09/2024 To 20/11/2024	-268.33
EFT9377	05/12/2024	Best Office Systems	Monthly Photocopy Charges - 20/10/2024 to 20/11/2024	-861.86
EFT9378	05/12/2024	Cuby Roadhouse	Monthly Account	-693.34
EFT9379	05/12/2024	Cuballing Golf Club	Contribution from September 2024 Groovefest Event - Provision of Bar Services	-11000
EFT9380	05/12/2024	Dryandra Regional Equestrian Association	Contribution - Use of Equestrian Centre Facilities for Groovefest Camping Area	-4000
EFT9381	05/12/2024	Hancocks Home Hardware	Monthly Account	-262.3
EFT9382	05/12/2024	Kelyn Training Services	Traffic Management and Traffic Control Course for 3 Depot Workers	-1860
EFT9383	05/12/2024	Mcpest Pest Control	Termite Inspection and Treatment Pauley Road Bridge	-605
EFT9384	05/12/2024	Narrogin Bearing Services	2 X Bearings for Mower	-70.91
EFT9385	05/12/2024	Narrogin Hardware and Building Supplies (Makit)	Monthly Account	-131.5
EFT9386	05/12/2024	Narrogin Stihl	2 X Wippersnipper Heads	-188.61
845	06/12/2024	Police Licensing Payments	Police Licensing Payments	-569.1
845	09/12/2024	Police Licensing Payments	Police Licensing Payments	-665.2
845	10/12/2024	Police Licensing Payments	Police Licensing Payments	-73.25
DD4522.1	12/12/2024	National Australia Bank	Monthly Credit Cards – November 2024	-3532.51
DD4521.1	12/12/2024	National Australia Bank	Monthly Credit Cards– October 2024	-3113.58
EFT9392	12/12/2024	Builders Registration Board Building Commission	November 2024 Building Services Levy	-102.55
845	12/12/2024	Police Licensing Payments	Police Licensing Payments	-111.75
845	13/12/2024	Police Licensing Payments	Police Licensing Payments	-59.45
EFT9395	16/12/2024	BMR Mechanical, B & A Rowe Pty Ltd Atf the Rowe Family Trust	4 X Air Fitting Fo Suzi Coils	-158
EFT9396	16/12/2024	Bunnings Group Limited	Monthly Account – December 2024	-3867.52
EFT9397	16/12/2024	Bout Time Mechanical	1 X Steering Hose Cat 140 Grader - CN387 Remove and Replace	-447.02
EFT9398	16/12/2024	Cannon Hygiene Australia Pty Ltd	Sanitary Bin Service – Shire Properties	-2129.05
EFT9399	16/12/2024	Eco-Edge Environmental Services	Fauna Spotter for Tree Removal and Report Stratherne Road	-1397.55
EFT9400	16/12/2024	Farmworks Narrogin	2 X Bundles Droppers 107 1 X Roll Stock Safe 200m 30 X Steel Pickets Black 5'6" 2 X 20 Pack Gripples	-1137.4
EFT9401	16/12/2024	Hancocks Home Hardware	Various Items Long Handle Shovel, Small Shovel & All Directional Shower White	-206.4
EFT9402	16/12/2024	Interfire Agencies	2 X Pkts Body Armour Drink Hydration Mixed 50	-115.5
EFT9403	16/12/2024	Mcdougall Weldments	Monthly Account	-229.24
EFT9404	16/12/2024	Narrogin Auto Electrics	1 X Trailer Adapter Plug	-35

EFT9405	16/12/2024	Power Networkx	Telstra Internet Fibre Network - November 24	-416.9
EFT9406	16/12/2024	Parrys Narrogin	Uniform Order	-484.5
EFT9407	16/12/2024	R Munns Engineering Consulting Services	Consulting And Engineer Survey Work on Cuballing East Rd WSN	-9527.71
EFT9408	16/12/2024	Scavenger Supplies	Fire Brigade Uniforms	-206.25
EFT9409	16/12/2024	Sunny Industrial Brushware Pty Ltd	2 X Broom Bobins to Suit Sewell B200	-2277
EFT9410	16/12/2024	Security Man Pty Ltd	Upgrade Existing Office Alarm with New DSC Alarm Panel Up To 50 Users	-1368.83
EFT9411	16/12/2024	Sportspower Narrogin	Commodine Award - Sponsorship - Narrogin Senior High School	-100
EFT9412	16/12/2024	Wallis Computer Solutions	Purchase Of 2 X Laptops – Project/Building and Trainee	-7768.68
EFT9394	16/12/2024	Bks Electrical	Phase 1 Supply and Install CCTV To Cuballing Rec Centre and Shire Office	-8705.4
EFT9393	16/12/2024	Bill & Bens Hot Bread Shop	Bread Rolls for Thank a Volunteer BBQ	-21
845	16/12/2024	Police Licensing Payments	Police Licensing Payments	-6118.45
845	16/12/2024	Ato Clearing Account Bas	ATO Clearing Account Bas	25590
845	17/12/2024	Police Licensing Payments	Police Licensing Payments	-802.35
EFT9418	18/12/2024	Cloud Collections Pty Ltd	Debt Collection Services - November 2024	-115.67
EFT9419	18/12/2024	Councilfirst Pty Ltd	Microsoft Azure - November 2024	-212.66
EFT9420	18/12/2024	Cuballing Windscreens, Panel, Paint and Towing	1 X Supply and Fit New Windscreen	-2443.1
EFT9421	18/12/2024	Dews Mini Excavations	Bobcat Hire to Clean Hard Stand Around Bins	-495
EFT9422	18/12/2024	Edge Planning & Property	Town Planning Consultancy Services - November 2024	-1974.08
EFT9423	18/12/2024	Fulford Earthmoving & Civil	Pushing Up of Gravel 5,500m3 At Fairheads Pit Stratherne Road	-9680
EFT9424	18/12/2024	Great Southern Fuel Supplies	Bulk Diesel Fuel Deliveries	-13370.67
EFT9425	18/12/2024	Great Southern Waste Disposal	Rubbish Removal – November 2024	-7742.88
EFT9426	18/12/2024	Hearing Australia	4 X Hearing Test for Depot Workers	-340
EFT9427	18/12/2024	Haulmore Trailer Sales	2 X Rubber Guard Kits for Side Tipping Trailer	-1716
EFT9428	18/12/2024	Kalexpress & Quality Transport	Freight Charges - Parts for Mower - T-Quip	-68.1
EFT9429	18/12/2024	LGIS Risk Management	Regional Risk Coordinator 2024/25	-2897.4
EFT9430	18/12/2024	Mcdougall Weldments	Monthly Account - Repair Wheel for Sweeper	-663.36
EFT9431	18/12/2024	Melchiorre Plumbing and Gas	Install Kitchen Sink Supply and Install New Hot Water Unit Supply and Fit New Leech Drain	-6001.25
EFT9432	18/12/2024	Narrogin Bearing Services	2 X Suzi Coils (Pairs)	-269.9
EFT9433	18/12/2024	Narrogin Betta Home Living	1 X Beko Freestanding Cooker Oven	-2099

EFT9434	18/12/2024	Narrogin Earthmoving and Concrete	Excavator And Tree Grab Hire for Stratherne Road Tree Removal	-38676
EFT9435	18/12/2024	Narrogin Packaging and Motorcycles & Accessories	1 20lt Revive Disinfect 1 X Liquid Dispenser	-209.29
EFT9436	18/12/2024	Narrogin Pumps Solar and Spraying	5 X Camlock Fittings 1 X Galv Nipple 1 X Galv Elbow 50mm 3 X Galv Nipple 4 X H/Duty Hose Clams 56-59mm 3 X Hose Clamps 50-70mm 3 X Thread Tap	-196.6
EFT9437	18/12/2024	Narelle Gay Rowe	Reimbursement Of Internet Costs	-70.83
EFT9438	18/12/2024	Narrogin Embroidery	6 X Embroidery – 2 x Depot Workers	-90
EFT9439	18/12/2024	Pingelly Tyre Service	4 X Tyres 215/75r 17.5 Yokohama	-1628
EFT9440	18/12/2024	Scavenger Supplies	Fire Brigade Uniforms	-4424.7
EFT9441	18/12/2024	Shire Of Narrogin	Disposal Of Household Waste - October 2024	-5812.06
EFT9442	18/12/2024	Southern Lock and Security	1 X New Number 8 Key of Master	-26.6
EFT9443	18/12/2024	Security Man Pty Ltd	Quarterly Monitoring Costs - Office Security System - Jan to March 2025	-110
EFT9444	18/12/2024	Wallis Computer Solutions	Admin2 Email and User Set Up	-214.5
EFT9445	18/12/2024	Warda Kadak	Traffic Management And 3 X Traffic Controllers for The Cuballing East Road WSNF 008	-15056.25
EFT9446	18/12/2024	Westrac	3000hr Service Cat 140 Grader CN 397	-5128.26
EFT9417	18/12/2024	C&D Cutri	Bridge 3178 Pile Banding	-2145
EFT9416	18/12/2024	Brooks Hire	Hire Of 16ton Smooth Drum Roller for Cuballing East Road.	-6248.58
20315	18/12/2024	Synergy	Electricity Charges – Various Shire Properties	-1354.69
20316	18/12/2024	Water Corporation	Water Charges – Various Shire Properties	-2881.19
EFT9415	18/12/2024	Bunnings Group Limited	Account For One Pass Bunnings Card	-641.18
EFT9414	18/12/2024	Bks Electrical	1 X D5 Gate Motor and Installation to Replace Electric Gate Opener	-5786
EFT9413	18/12/2024	AMD Audit and Assurance Pty Ltd	2022-2023 LRCI Audit Fees	-4488
845	18/12/2024	Police Licensing Payments	Police Licensing Payments	-2413.55
DD4532.9	18/12/2024	MLC Super Fund	Superannuation Contributions	-295.21
DD4532.8	18/12/2024	Colonial First State	Superannuation Contributions	-295.2
DD4532.7	18/12/2024	Hostplus Super	Superannuation Contributions	-109.54
DD4532.6	18/12/2024	Care Super	Superannuation Contributions	-573.67
DD4532.5	18/12/2024	Mercer Superannuation	Superannuation Contributions	-587.31
DD4532.4	18/12/2024	Matrix Superannuation	Superannuation Contributions	-196.28
DD4532.3	18/12/2024	Aware Super Pty Ltd	Payroll Deductions	-4795.16
DD4532.1	18/12/2024	Australian Super	Payroll Deductions	-3039.36
DD4532.2	18/12/2024	Rest	Superannuation Contributions	-43.7
845	19/12/2024	Police Licensing Payments	Police Licensing Payments	-31.1

845	23/12/2024	Principal Repayment Aged Accommodation - Loan 65	Principal Repayment Aged Accommodation - Loan 65	-37241.33
845	23/12/2024	Interest On Aged Accommodation Units - Loan 65	Interest On Aged Accommodation Units - Loan 65	-16128.55
845	24/12/2024	Police Licensing Payments	Police Licensing Payments	-1663.85
845	27/12/2024	Police Licensing Payments	Police Licensing Payments	-330.5
845	30/12/2024	Police Licensing Payments	Police Licensing Payments	-512.2
845	30/12/2024	Police Licensing Payments	Police Licensing Payments	-330.5
			<b>Total</b>	<b>\$383006.25</b>

9.1.1B List of December 2024 Credit card Transactions

<b>Creditor</b>	<b>Description</b>	<b>Amount</b>
Team Global Express	Freight Charges	\$ 104.10
Lyons Babington	Legal Fees and Charges - Hillcroft Farms	\$ 365.20
EG Fuelco - Eaton	Fuel - CEO Vehicle	\$ 238.29
Coles Narrogin	Materials for Shire functions & Christmas Party	\$ 100.65
The Goose and Goat	Sausages for Shire Christmas Party	\$ 84.37
Southwestern Fisheries	Seafood for Shire Christmas Party	\$ 90.90
The Reject Shop	Materials for Shire Christmas Party and Rec Centre	\$ 70.40
The Reject Shop	Materials for Shire Christmas Party and Rec Centre	\$ 40.00
Thing-a-me-Bobs	Arts and Crafts - Art Classes	\$ 79.50
Sparks Butchers Narrogin	Meat for Shire functions & Christmas Party	\$ 265.56
Coles Narrogin	Food and other materials for Shire Christmas Party	\$ 246.30
Bunbury Farmers Market	Steak and Ice for Shire Christmas Party	\$ 150.35
Bunbury Farmers Market	Supplies for Shire functions & Christmas Party	\$ 364.80
Pete's Chop Shop	Meat for Shire functions & Christmas Party	\$ 557.87
BCF	2 x Eski's	\$ 599.98
MoreTelecom	Internet for CEO Residence - Monthly	\$ 92.00
Woolworths	Chicken Kebabs for Shire Christmas Party	\$ 90.50
Wattle Grove Motel	Accommodation for Traffic Control Course - 3 x Depot Crew	\$ 1,467.00
Wattle Grove Motel	Accommodation for Traffic Control Course - 3 x Depot Crew	\$ 150.00
The West	Refund for Incorrect Subscription Charge	-\$ 49.14
Caltex Narrogin	Fuel for DCEO Vehicle	\$ 45.58
Knightline Computers	2 x Computer Mice	\$ 33.90
Quest Innaloo	Accommodation for Trainee DOT Training	\$ 32.70
Quest Innaloo	Accommodation for Trainee DOT Training	\$ 1,589.35
GSM Outdoors	Monthly Charge	\$ 30.10
NAB	International Transaction Fee	\$ 0.90
Cuballing Tavern	Councillor Meals - Council Meeting	\$ 460.15
Coles Narrogin	Air Wick Spray and Batteries	\$ 62.80
Pivotel	Trak Spotting for Works Crew	\$ 93.00
	<b>Total</b>	<b>\$ 7,457.11</b>

9.1.1C List of December 2024 Petty Cash and Coles Card Transactions

**Petty Cash**

	<b>Refreshments</b>	<b>Shire Office</b>	<b>Stationary</b>	
<b>Item Description</b>	<b>1041050</b>	<b>J4114</b>	<b>1042310</b>	<b>Total</b>
Groceries	\$50.35			\$50.35
Misc (Cleaning supplies)		\$12.00		\$12.00
Stationary/Postage			\$21.95	\$21.95
Materials				
Licensing				
			<b>Total</b>	<b>\$84.30</b>

**Coles Card**

	<b>Refreshments</b>	<b>Shire Depot</b>	<b>Movie Night</b>	<b>Rec Centre</b>	
<b>Item Description</b>	<b>1041050</b>	<b>J168</b>	<b>CE06</b>	<b>J165</b>	<b>Total</b>
Groceries	\$355.70		\$88.10		\$443.80
Misc(Cleaning supplies)					
Stationary/Postage					
Materials		30.50		25.70	\$56.20
Licensing					
			<b>Total</b>		<b>\$500.00</b>



## 9.1.2 List of Payments – January 2025

File Ref. No:	NA
Disclosure of Interest:	Nil
Date:	10 <sup>th</sup> February 2025
Author:	Careese Ranieri
Attachments:	9.1.2A List of Municipal Accounts 9.1.2B List of Credit Card Transactions 9.1.2C Petty Cash and Coles Card

### **Summary**

**Council is to review payments made under delegation in January 2025.**

Background – Nil

Comment

Council is provided with details of payments and credit card transactions made during the month of January 2025 as listed in the attachments.

Strategic Implications – Nil

Statutory Environment – Nil

Policy Implications – Nil

Financial Implications – Nil

Economic Implication – Nil

Environmental Considerations – Nil

Consultation – Nil

Options

Council may resolve:

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

Voting Requirements – Simple Majority

### **OFFICER'S RECOMMENDATION:**

**That Council receives:**

5. **the List of Accounts paid in January 2025 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 \$446,780.93 included at Attachment 9.1.1A.**
6. **a summary of transactions completed on Credit Cards by Council Staff for the period ending 31 January 2025 included at Attachment 9.1.2B.**
7. **a summary of transactions completed on Coles Cards and Petty Cash for the period ending 31 January 2025.**

8. Moved \_\_\_\_\_ Seconded \_\_\_\_\_

9.1.2A List of Payments – January 2025

Chq/EFT	Date	Name	Description	Amount
DD4535.9	01/01/2025	MLC Super Fund	Superannuation Contributions	-\$ 295.20
DD4535.8	01/01/2025	Colonial First State	Superannuation Contributions	-\$ 295.20
DD4535.1	01/01/2025	Australian Super	Payroll Deductions	-\$ 2,591.32
DD4535.2	01/01/2025	Rest	Superannuation Contributions	-\$ 218.50
DD4535.3	01/01/2025	Aware Super Pty Ltd	Superannuation Contributions	-\$ 4,454.27
DD4535.4	01/01/2025	Matrix Superannuation	Superannuation Contributions	-\$ 317.38
DD4535.5	01/01/2025	Mercer Superannuation	Superannuation Contributions	-\$ 587.31
DD4535.6	01/01/2025	Care Super	Superannuation Contributions	-\$ 537.84
DD4535.7	01/01/2025	Hostplus Super	Superannuation Contributions	-\$ 77.35
846	08/01/2025	Police Licensing Payments	Police Licensing Payments	-\$ 4,758.20
EFT9447	08/01/2025	Cuballing Building Company	Reimbursement For Double Payment On 19/12/2024 Invoice 6452	-\$ 274.68
846	09/01/2025	Police Licensing Payments	Police Licensing Payments	-\$ 1,581.95
20317	09/01/2025	Synergy	Electricity Charges - Street Lights X 43	-\$ 670.91
EFT9463	09/01/2025	Westrac	Remove And Install New Moldboard Wear Strips and Blade Slides Cat 140 Grader	-\$ 6,029.98
DD4544.1	09/01/2025	Telstra	Mobiles, Harvest Ban, Landlines, Sign Board – December and January	-\$ 2,600.80
EFT9465	09/01/2025	Whitford Fertilisers Narrogin	Use Of Weighbridge - December 2024	-\$ 71.50
EFT9464	09/01/2025	Wheatbelt Strength & Conditioning	Exercise Classes Each Fortnight - October 2024	-\$ 780.00
EFT9462	09/01/2025	Shire Of Kulin	12 Days Hire Pad Foot Roller	-\$ 1,350.00
EFT9448	09/01/2025	Air & Power	Service Of 3 Air Compressors	-\$ 1,716.17
EFT9449	09/01/2025	Bitutek	Supply And Lay Primer Seal Cuballing East Rd	-\$ 67,717.68
EFT9450	09/01/2025	BMR Mechanical, B & A Rowe Pty Ltd Atf the Rowe Family Trust	Call Out Fee for Finding Out Problem Parts to Be Ordered and Fitted on Bomag Multi Roller	-\$ 4,302.00
EFT9451	09/01/2025	Builders Registration Board Building Commission	December 2024 Building Services Levy	-\$ 339.90
EFT9452	09/01/2025	Best Office Systems	Monthly Photocopy Charges - 20/11/2024 To 20/12/2024	-\$ 858.01
EFT9453	09/01/2025	Cuby Roadhouse	Monthly Account	-\$ 462.97
EFT9454	09/01/2025	Hancocks Home Hardware	Watering Can X 2	-\$ 50.80
EFT9455	09/01/2025	Mary Caunt	Face Painting for the 2024 Cuballing Christmas Tree Event	-\$ 210.00
EFT9456	09/01/2025	Narrogin Observer	Advertising Bushfire Directory 2024 - Narrogin Observer	-\$ 260.00
EFT9457	09/01/2025	Narrogin Packaging and Motorcycles & Accessories	3 X Boxes of Toilet Paper	-\$ 379.30
EFT9458	09/01/2025	Narelle Gay Rowe	Utilities Subsidy 2024/25 - Reimbursement of Electricity Costs	-\$ 70.75
EFT9459	09/01/2025	Office Of the Auditor General	Audit Fees For 2023-24 Year	-\$ 37,180.00
EFT9460	09/01/2025	Peter John Denton	Rates Refund	-\$ 1,959.00

EFT9461	09/01/2025	Power Networx	Telstra Internet Fibre Network - January 2025	-\$ 416.90
846	13/01/2025	Police Licensing Payments	Police Licensing Payments	-\$ 34,965.35
846	14/01/2025	Police Licensing Payments	Police Licensing Payments	-\$ 813.40
20318	14/01/2025	Shire Of Cuballing	Coles Card Reconciliation	-\$ 500.00
DD4549.8	15/01/2025	Colonial First State	Superannuation Contributions	-\$ 295.20
EFT9466	15/01/2025	Kalexpress & Quality Transport	Freight Charges - ITR Pacific	-\$ 502.10
DD4549.7	15/01/2025	Hostplus Super	Superannuation Contributions	-\$ 80.01
DD4549.9	15/01/2025	MLC Super Fund	Superannuation Contributions	-\$ 295.21
DD4549.6	15/01/2025	Care Super	Superannuation Contributions	-\$ 535.67
DD4549.5	15/01/2025	Mercer Superannuation	Superannuation Contributions	-\$ 587.31
DD4549.4	15/01/2025	Matrix Superannuation	Superannuation Contributions	-\$ 281.47
DD4549.3	15/01/2025	Aware Super Pty Ltd	Superannuation Contributions	-\$ 4,333.35
DD4549.2	15/01/2025	Rest	Superannuation Contributions	-\$ 203.26
DD4549.1	15/01/2025	Australian Super	Payroll Deductions	-\$ 3,302.22
846	15/01/2025	Police Licensing Payments	Police Licensing Payments	-\$ 517.70
EFT9468	16/01/2025	Zircodata Pty Ltd	Monthly Archive Storage Fees – November 2024	-\$ 28.11
EFT9467	16/01/2025	Loadstar Trailers	1 X 8x5 Tandem Galvanised Trailer as Per Quote 1188	-\$ 5,715.00
846	16/01/2025	Police Licensing Payments	Police Licensing Payments	-\$ 2,719.25
846	17/01/2025	Police Licensing Payments	Police Licensing Payments	-\$ 66.60
EFT9480	20/01/2025	Peter Scott Ballantyne	Council Meeting Sitting Fees	-\$ 1,735.74
EFT9481	20/01/2025	Peel Harvey Catchment Council	Supporting Landcare in The Hotham Williams Catchment	-\$ 8,250.00
EFT9482	20/01/2025	Robert John Harris	Council Meeting Sitting Fees	-\$ 2,425.00
EFT9483	20/01/2025	Shire Of Narrogin	Ranger Services November 2024	-\$ 657.50
EFT9484	20/01/2025	Steven Sexton	Council Meeting Sitting Fees	-\$ 1,125.00
EFT9485	20/01/2025	Westrac	1 X Right Hand Front Mudguard for Cat 938 Loader	-\$ 818.82
EFT9486	20/01/2025	Whitford Fertilisers Narrogin	Use Of Weighbridge December 2024	-\$ 126.50
EFT9487	20/01/2025	Zircodata Pty Ltd	Monthly Archive Storage Fees - 26/11/2024 To 25/12/2024	-\$ 28.11
EFT9477	20/01/2025	Metrocount	1 X 100m Roll Road Tube 2 X 10 Packs of Road Flaps	-\$ 1,034.00
EFT9476	20/01/2025	Liquorbarons	Drinks resupply Shire functions & Chambers	-\$ 1,344.88
EFT9479	20/01/2025	Narrogin Cabinetmakers	Construction Of Purpose-Built Cupboards and Draws in Existing Storage Room	-\$ 8,140.00
EFT9478	20/01/2025	Narrogin Bearing Services	6 X Joiners Air Lines	-\$ 79.94
EFT9475	20/01/2025	Hancocks Home Hardware	Monthly Account - Micro End Plug Barb	-\$ 2.10
EFT9474	20/01/2025	Great Southern Fuel Supplies	Bulk Diesel Fuel Delivery	-\$ 5,796.12
EFT9473	20/01/2025	Eliza Alice Dowling	Council Meeting Sitting Fees	-\$ 6,490.00
EFT9472	20/01/2025	Dawson Robert Bradford	Council Meeting Sitting Fees	-\$ 1,125.00
EFT9471	20/01/2025	Dx Print Group Pty Ltd	2000 X Windowface Envelopes	-\$ 737.00

EFT9470	20/01/2025	Bks Electrical	Replace Popanyinning Toilet Timer Light Switch	-\$ 876.15
EFT9469	20/01/2025	Adrian James Kowald	Council Meeting Sitting Fees	-\$ 1,650.00
846	20/01/2025	Police Licensing Payments	Police Licensing Payments	-\$ 7,760.65
846	20/01/2025	Interest On Graders	Interest On Graders	-\$ 5,738.59
20320	20/01/2025	Shire Of Cuballing	Petty Cash	-\$ 84.30
20319	20/01/2025	Shire Of Cuballing	Standpipe Charges – Various Accounts	-\$ 29,767.19
846	21/01/2025	Police Licensing Payments	Police Licensing Payments	-\$ 255.60
DD4565.1	21/01/2025	National Australia Bank	Credit card Transactions -December 2024	-\$ 7,457.11
846	21/01/2025	ATO Clearing Account Bas	ATO Clearing Account Bas	-\$ 41,618.00
846	22/01/2025	Police Licensing Payments	Police Licensing Payments	-\$ 681.90
EFT9493	23/01/2025	Mcdougall Weldments	Carry Out Repairs to Depot Gate on Site	-\$ 275.00
EFT9492	23/01/2025	Landgate	Interim Rating Rolls - G2024/05	-\$ 666.86
EFT9491	23/01/2025	Kalexpress & Quality Transport	Freight Charges - Maxiparts Perth	-\$ 248.12
EFT9490	23/01/2025	It Vision Software Pty Ltd (Trading as Readytech)	PetsWa Data Collection Pack 24/25	-\$ 1,039.50
EFT9494	23/01/2025	Melchiorre Plumbing and Gas	1 X Hot Water Storage Taps	-\$ 240.05
EFT9489	23/01/2025	Hancocks Home Hardware	Monthly Account - Lawn Beetle and Herbicide	-\$ 91.95
EFT9495	23/01/2025	Octave Holdings T/A Narrogin Toyota Mazda	40,000km Service OCN Prado	-\$ 580.00
EFT9497	23/01/2025	R Munns Engineering Consulting Services	Surveying And Consulting Work for Stabilising Cuballing East Road WSNF	-\$ 6,734.75
EFT9498	23/01/2025	Wallis Computer Solutions	Agreement SAAS O365 Microsoft M365 Administration Bundle Package	-\$ 10,979.49
846	23/01/2025	Police Licensing Payments	Police Licensing Payments	-\$ 538.10
EFT9496	23/01/2025	Parrys Narrogin	2 X Work Pants	-\$ 71.40
20323	23/01/2025	Shire Of Cuballing	Rubbish Charges – Shire Properties	-\$ 3,825.00
EFT9499	23/01/2025	Westrac	Find And Repair Coolant Leak on Cat 930 Loader	-\$ 2,458.25
EFT9488	23/01/2025	Great Southern Waste Disposal	Rubbish Removal – December 2024	-\$ 9,858.04
20322	23/01/2025	Synergy	Electricity Charges - U's 84 Austral Street, Cuballing (Units)	-\$ 161.93
20321	23/01/2025	Water Corporation	Water Charges - Ridley Street Cuballing Lot 301 Res 10329	-\$ 5,929.73
846	24/01/2025	Police Licensing Payments	Police Licensing Payments	-\$ 797.65
846	28/01/2025	Police Licensing Payments	Police Licensing Payments	-\$ 1,369.55
DD4576.9	29/01/2025	MLC Super Fund	Superannuation Contributions	-\$ 295.20
DD4576.7	29/01/2025	Hostplus Super	Superannuation Contributions	-\$ 103.12
DD4576.6	29/01/2025	Care Super	Superannuation Contributions	-\$ 535.67
DD4576.5	29/01/2025	Mercer Superannuation	Superannuation Contributions	-\$ 587.31
DD4576.4	29/01/2025	Matrix Superannuation	Superannuation Contributions	-\$ 271.45
DD4576.3	29/01/2025	Aware Super Pty Ltd	Superannuation Contributions	-\$ 4,121.64
DD4576.2	29/01/2025	Rest	Superannuation Contributions	-\$ 218.50
DD4576.1	29/01/2025	Australian Super	Payroll Deductions	-\$ 3,549.45

DD4576.8	29/01/2025	Colonial First State	Superannuation Contributions	-\$ 263.03
EFT9510	30/01/2025	Peter John Denton	Art Class Per Week To 30/06/24 - January 2025	-\$ 225.00
EFT9509	30/01/2025	Narelle Gay Rowe	Reimbursement Of Internet Costs	-\$ 70.83
EFT9508	30/01/2025	Interfire Agencies	Fire Clothing	-\$ 4,104.40
EFT9507	30/01/2025	Great Southern Fuel Supplies	Bulk Diesel Fuel Delivery	-\$ 6,114.85
EFT9506	30/01/2025	Fire Mitigation Services	Fire Mitigation Works	-\$ 23,541.10
EFT9505	30/01/2025	Dews Mini Excavations	Excavator Hire for Installing Culverts	-\$ 2,970.00
EFT9504	30/01/2025	Cuby Tavern	1 X Carton of Carlton Dry	-\$ 69.00
EFT9503	30/01/2025	Cloud Collections Pty Ltd	Debt Collection Services - Court Filing Fees	-\$ 927.00
EFT9502	30/01/2025	Bruce Brennan	50% Reimbursement Electricity Costs	-\$ 144.99
EFT9501	30/01/2025	BMR Mechanical, B & A Rowe Pty Ltd Atf the Rowe Family Trust	Call Out Fee for Finding Out Problem	-\$ 430.19
EFT9500	30/01/2025	Allans Auto Electrics and Air Conditioning	Find And Repair Fault with Water Tank Controls	-\$ 330.00
EFT9511	30/01/2025	Pingelly Quality Meats	8Kg Bacon for Australia Day	-\$ 288.60
EFT9512	30/01/2025	Scavenger Supplies	Fire Uniforms	-\$ 591.80
EFT9513	30/01/2025	Shire Of Narrogin	Disposal Of Household Waste – December 24	-\$ 5,629.14
EFT9514	30/01/2025	Team Global Express Pty Ltd	Freight Charges - Metro Count	-\$ 219.20
EFT9515	30/01/2025	Westrac	Remove And Replace Radiator in Cat 930 Loader	-\$ 6,987.38
EFT9516	30/01/2025	Wheatbelt Strength & Conditioning	Exercise Classes Each Fortnight - January 2025	-\$ 630.00
EFT9517	30/01/2025	Winc Australia Pty Limited	Stationery Order	-\$ 220.58
EFT9518	30/01/2025	Tamara Nanette Allen	Reimbursement For Glasses – Claim	-\$ 199.00
846	30/01/2025	Police Licensing Payments	Police Licensing Payments	-\$ 1,445.95
846	31/01/2025	Police Licensing Payments	Police Licensing Payments	-\$ 868.90
<b>Total</b>				<b>-\$446,780.93</b>

**9.1.2B List of January 2025 Credit card Transactions**

<b>Creditor</b>	<b>Description</b>	<b>Amount</b>
Liberty Dalyellup	Fuel for CEO Vehicle	\$ 100.00
Quest Innaloo	Accommodation for Cr Dowling and Cr Sexton - WALGA Conference	\$ 1,182.64
MoreTelecom	Internet for CEO Residence - Monthly	\$ 92.00
Nature Playgrounds	Site Consultation Fee- 4th December 2024	\$ 321.34
Seek	Advertisement for Project Officer	\$ 280.50
Seek	Advertisement for Plant Operator	\$ 467.50
Caltex Narrogin	Fuel for DCEO Vehicle	\$ 45.00
Caltex Narrogin	Fuel for DCEO Vehicle	\$ 48.00
Caltex Narrogin	Fuel for DCEO Vehicle	\$ 49.01
Coles Narrogin	Flyspray for Shire Depot	\$ 18.00
GSM Outdoors	Monthly Charge	\$ 32.45
NAB	International Transaction Fee	\$ 0.97
Shire of Cuballing	Transfer Fees for Trailer - 1UAU316	\$ 20.50
Kickass Products	Wiring Kit and Charger for CNO Vehicle	\$ 282.10
Pivotel	Trak Spotting for Works Crew	\$ 93.00
<b>Total</b>		<b>\$ 3,033.01</b>

9.1.2C List of January 2025 Petty Cash Transactions

	<b>Refreshments</b>	<b>Shire Office</b>	<b>Australia Day</b>	<b>Aged Friendly</b>	
<b>Item Description</b>	<b>1041050</b>	<b>J4114</b>	<b>CE26</b>	<b>CE01</b>	<b>Total</b>
Groceries	\$59.05		\$162.20		\$221.25
Misc(Cleaning supplies)		\$9.50			\$9.50
Stationary/Postage					
Materials			\$24.00	\$23.95	\$47.95
Licensing					
			<b>Total</b>		<b>\$278.70</b>

### 9.1.3 Statement of Financial Activity – December 2024

Applicant: N/A  
File Ref. No: ADM214  
Disclosure of Interest: Nil  
Date: 10<sup>th</sup> February 2025  
Author: Narelle Rowe, Deputy Chief Executive Officer  
Attachments: 9.1.3A Statement of Financial Activity

#### **Summary**

**Council is to consider the Statement of Financial Activity for December 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 9.1.3A for the Shire of Cuballing for period ending 31<sup>st</sup> December 2024 be received.**

## SHIRE OF CUBALLING

### MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) For the period ending 31 December 2024

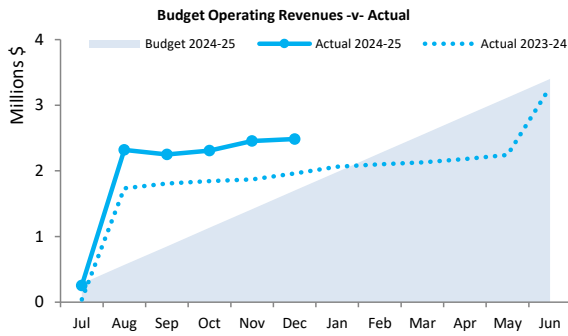
*LOCAL GOVERNMENT ACT 1995  
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996*

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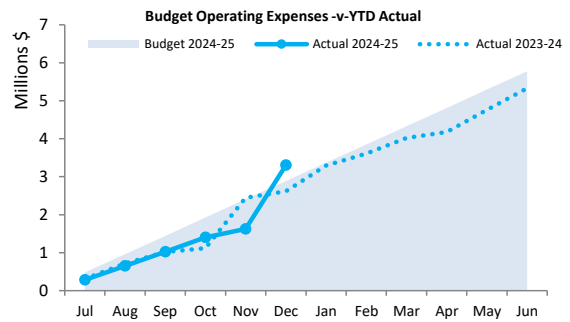
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**OPERATING ACTIVITIES**

**OPERATING REVENUE**

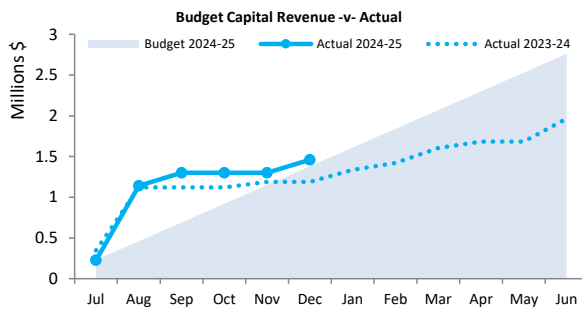


**OPERATING EXPENSES**

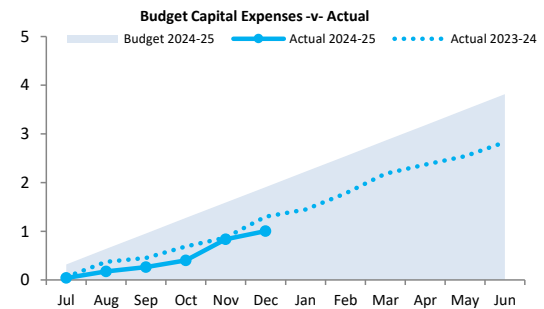


**INVESTING ACTIVITIES**

**CAPITAL REVENUE**

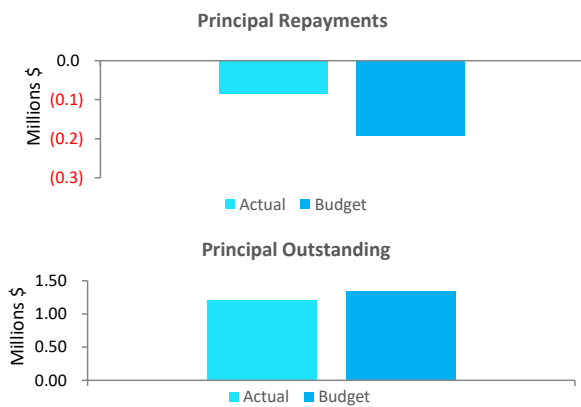


**CAPITAL EXPENSES**

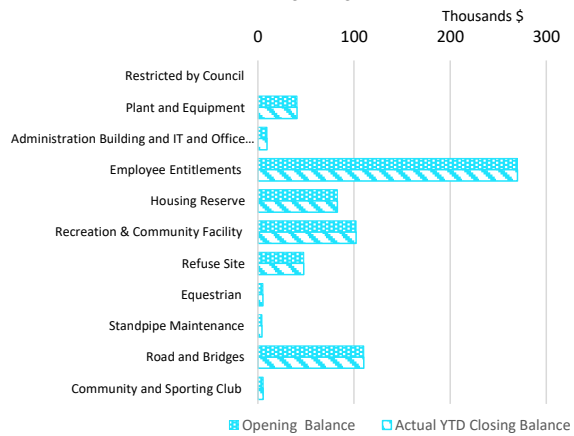


**FINANCING ACTIVITIES**

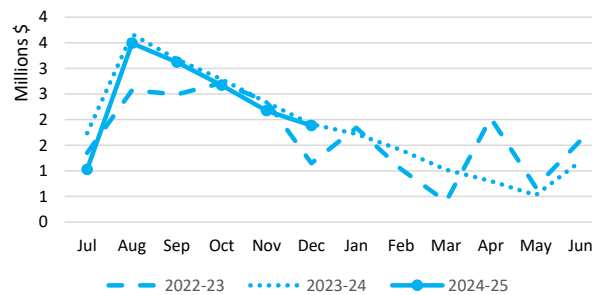
**BORROWINGS**



**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	\$0.90 M	\$0.01 M
Closing	\$0.02 M	\$1.28 M	\$1.88 M	\$0.61 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$	% of total
Unrestricted Cash	\$1.53 M	64.7%
Restricted Cash	\$0.83 M	35.3%

Refer to Note 2 - Cash and Financial Assets

Payables		
	\$	% Outstanding
Trade Payables	\$0.05 M	
0 to 30 Days		0.0%
Over 30 Days		0.0%
Over 90 Days		0%

Refer to Note 5 - Payables

Receivables		
	\$	%
Rates Receivable	\$0.37 M	80.2%
Trade Receivable	\$0.01 M	% Outstanding
Over 30 Days		117.8%
Over 90 Days		\$ M

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	\$0.94 M	\$0.55 M	(\$0.39 M)

Refer to Statement of Financial Activity

Rates Revenue		
	\$	% Variance
YTD Actual	\$1.74 M	
YTD Budget	\$1.70 M	2.2%

Refer to Statement of Financial Activity

Operating Grants and Contributions		
	\$	% Variance
YTD Actual	\$0.41 M	
YTD Budget	\$0.61 M	(32.5%)

Refer to Note 11 - Operating Grants and Contributions

Fees and Charges		
	\$	% Variance
YTD Actual	\$0.20 M	
YTD Budget	\$0.29 M	(30.6%)

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.99 M)		\$0.52 M	\$0.52 M

Refer to Statement of Financial Activity

Proceeds on sale		
	\$	%
YTD Actual	\$0.06 M	
Amended Budget	\$0.07 M	(6.2%)

Refer to Note 6 - Disposal of Assets

Asset Acquisition		
	\$	% Spent
YTD Actual	\$1.00 M	
Amended Budget	\$3.82 M	(73.7%)

Refer to Note 7 - Capital Acquisitions

Capital Grants		
	\$	% Received
YTD Actual	\$1.46 M	
Amended Budget	\$2.76 M	(47.1%)

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)	(\$0.01 M)	(\$0.08 M)	(\$0.08 M)

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	\$0.08 M
Interest expense	\$0.02 M
Principal due	\$1.20 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 31 DECEMBER 2024**

**NATURE OR TYPE DESCRIPTIONS**

**REVENUE**

**RATES**

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

**OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

**NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

**REVENUE FROM CONTRACTS WITH CUSTOMERS**

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

**FEES AND CHARGES**

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

**SERVICE CHARGES**

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

**INTEREST EARNINGS**

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

**OTHER REVENUE / INCOME**

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

**PROFIT ON ASSET DISPOSAL**

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

**EXPENSES**

**EMPLOYEE COSTS**

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

**MATERIALS AND CONTRACTS**

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

**UTILITIES (GAS, ELECTRICITY, WATER)**

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

**INSURANCE**

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

**LOSS ON ASSET DISPOSAL**

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

**DEPRECIATION ON NON-CURRENT ASSETS**

Depreciation expense raised on all classes of assets.

**INTEREST EXPENSES**

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

**OTHER EXPENDITURE**

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

STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2024

BY NATURE OR TYPE

	Ref Note	Amended Budget (a)	YTD Budget (b)	YTD Actual (c)	Variance \$ (c) - (b)	Variance % ((c) - (b))/(b)	Var.
		\$	\$	\$	\$	%	
<b>Opening funding surplus / (deficit)</b>	1(c)	894,518	894,518	900,280	5,762	0.64%	
<b>Revenue from operating activities</b>							
Rates		1,686,395	1,703,893	1,741,087	37,194	2.18%	
Operating grants, subsidies and contributions	11	1,085,176	605,854	409,212	(196,642)	(32.46%)	▼
Fees and charges		460,273	293,757	203,797	(89,960)	(30.62%)	▼
Interest earnings		65,067	32,526	53,730	21,204	65.19%	▲
Other revenue		61,270	30,612	68,218	37,606	122.85%	▲
Profit on disposal of assets	6	10,818	5,406	9,378	3,972	73.47%	
		<b>3,368,999</b>	<b>2,672,048</b>	<b>2,485,422</b>	<b>(186,626)</b>	<b>(6.98%)</b>	
<b>Expenditure from operating activities</b>							
Employee costs		(1,307,364)	(653,454)	(721,323)	(67,869)	(10.39%)	▼
Materials and contracts		(1,355,452)	(677,028)	(878,288)	(201,260)	(29.73%)	▼
Utility charges		(165,903)	(82,848)	(40,163)	42,685	51.52%	▲
Depreciation on non-current assets		(2,567,301)	(1,283,580)	(1,370,695)	(87,115)	(6.79%)	
Interest expenses		(53,284)	(27,290)	(23,540)	3,750	13.74%	
Insurance expenses		(232,332)	(220,651)	(225,390)	(4,739)	(2.15%)	
Other expenditure		(93,080)	(62,819)	(39,493)	23,326	37.13%	▲
Loss on disposal of assets	6	(900)	(450)	(4,238)	(3,788)	(841.78%)	
		<b>(5,775,616)</b>	<b>(3,008,120)</b>	<b>(3,303,130)</b>	<b>(295,010)</b>	<b>9.81%</b>	
Non-cash amounts excluded from operating activities	1(a)	2,557,383	1,278,624	1,365,555	86,931	6.80%	
<b>Amount attributable to operating activities</b>		<b>150,766</b>	<b>942,552</b>	<b>547,847</b>	<b>(394,705)</b>	<b>(41.88%)</b>	
<b>Investing activities</b>							
Proceeds from non-operating grants, subsidies and contributions	12	2,760,046	1,380,006	1,460,002	79,996	5.80%	
Proceeds from disposal of assets	6	66,318	56,961	62,213	5,252	9.22%	
Payments for property, plant and equipment and infrastructure	7	(3,816,223)	(1,990,004)	(1,003,728)	986,276	49.56%	▲
<b>Amount attributable to investing activities</b>		<b>(989,859)</b>	<b>(553,037)</b>	<b>518,487</b>	<b>1,071,524</b>	<b>(193.75%)</b>	
<b>Financing Activities</b>							
Proceeds from new debentures	8	250,000	124,998	0	(124,998)	(100.00%)	▼
Repayment of debentures	8	(193,083)	(83,985)	(83,985)	0	0.00%	
Transfer to reserves	9	(96,851)	(48,396)	(15)	48,381	99.97%	▲
<b>Amount attributable to financing activities</b>		<b>(39,934)</b>	<b>(7,383)</b>	<b>(84,000)</b>	<b>(76,617)</b>	<b>1,037.75%</b>	
<b>Closing funding surplus / (deficit)</b>	1(c)	<b>15,491</b>	<b>1,276,650</b>	<b>1,882,614</b>	<b>605,964</b>	<b>(47.47%)</b>	▲

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 22 January 2025

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 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)
<b>Non-cash items excluded from operating activities</b>		\$	\$	\$
<b>Adjustments to operating activities</b>				
Less: Profit on asset disposals	6	(10,818)	(5,406)	(9,378)
Add: Loss on asset disposals	6	900	450	4,238
Add: Depreciation on assets		2,567,301	1,283,580	1,370,695
<b>Total non-cash items excluded from operating activities</b>		<b>2,557,383</b>	<b>1,278,624</b>	<b>1,365,555</b>

**(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 31 December 2024
<b>Adjustments to net current assets</b>				
Less: Reserves - restricted cash	9	(677,913)	(677,911)	(677,926)
Add: Borrowings	8	171,275	171,275	87,290
Add: Provisions employee related provisions	10	256,648	256,648	270,027
<b>Total adjustments to net current assets</b>		<b>(249,990)</b>	<b>(249,988)</b>	<b>(320,609)</b>

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

**Current assets**

Cash and cash equivalents	2	1,552,524	1,655,766	2,362,942
Rates receivables	3	108,074	108,074	365,475
Receivables	3	141,361	191,939	8,130
Other current assets	4	22,043	47,777	41,158

**Less: Current liabilities**

Payables	5	(74,011)	(268,844)	(60,644)
Borrowings	8	(171,275)	(171,275)	(87,290)
Contract liabilities	10	(177,560)	(156,521)	(156,521)
Provisions	10	(256,648)	(256,648)	(270,027)
<b>Less: Total adjustments to net current assets</b>	1(b)	<b>(249,990)</b>	<b>(249,988)</b>	<b>(320,609)</b>

**Closing funding surplus / (deficit)**

**894,518                      900,280                      1,882,614**

**CURRENT AND NON-CURRENT CLASSIFICATION**

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.



Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Municipal Cash at Bank		(163,712)	156,521	(7,191)		NAB	TBA	N/A
Municipal Cash Investments (Online and at call account)		1,002,078	677,926	1,680,004		NAB	TBA	N/A
Term Deposits - Restricted Funds		689,429	0	689,429		NAB	TBA	TBA
Petty Cash		700	0	700		N/A	N/A	N/A
<b>Total</b>		<b>1,528,495</b>	<b>834,447</b>	<b>2,362,942</b>	<b>0</b>			
<b>Comprising</b>								
Cash and cash equivalents		1,528,495	834,447	2,362,942	0			
		<b>1,528,495</b>	<b>834,447</b>	<b>2,362,942</b>	<b>0</b>			

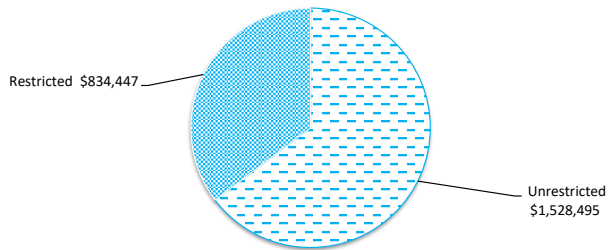
**KEY INFORMATION**

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

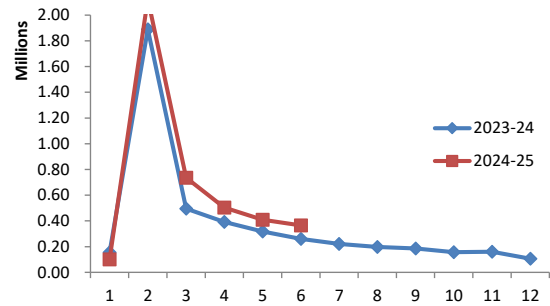
The local government classifies financial assets at amortised cost if both of the following criteria are met:

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

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



Rates receivable	30 Jun 2024	31 Dec 2024
	\$	\$
Opening arrears previous years	108,074	108,074
Levied this year	1,831,638	1,741,087
Less - collections to date	(1,831,638)	(1,483,686)
Gross rates collectable	108,074	365,475
<b>Net rates collectable</b>	<b>108,074</b>	<b>365,475</b>
% Collected	94.4%	80.2%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(1,451)	0	600	464	8,517	8,130
Percentage	-17.85%	0.00%	7.38%	5.71%	104.76%	100.00%
<b>Balance per trial balance</b>						
Sundry receivable						8,130
GST receivable						0
<b>Total receivables general outstanding</b>						<b>8,130</b>

Amounts shown above include GST (where applicable)

**KEY INFORMATION**

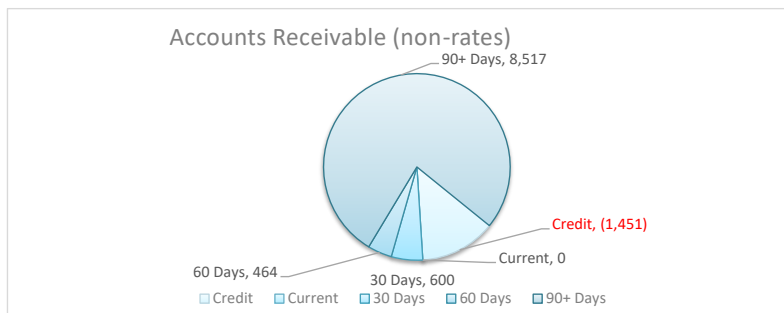
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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 31 December 2024
<b>Other current assets</b>	\$	\$	\$	\$
<b>Inventory</b>				
Fuel	16,343	0	0	16,343
<b>Other Assets</b>				
Prepayments	5,700	0	(5,700)	0
Accrued income	25,734	0	(919)	24,815
<b>Total other current assets</b>	<b>47,777</b>	<b>0</b>	<b>(6,619)</b>	<b>41,158</b>

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	0	0	0	0	0
Percentage	0%	0%	0%	0%	0%	
<b>Balance per trial balance</b>						
Sundry creditors						48,004
Accrued salaries and wages						0
ATO liabilities						1
Bonds & Deposits						1,665
Accrued interest on loans						10,974
Accrued Expenses						0
Other payables [describe]						0
Other payables [describe]						0
<b>Total payables general outstanding</b>						<b>60,644</b>

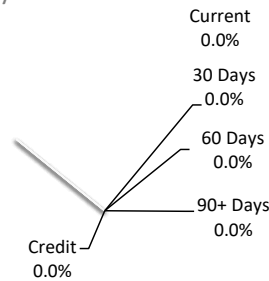
Amounts shown above include GST (where applicable)

KEY INFORMATION

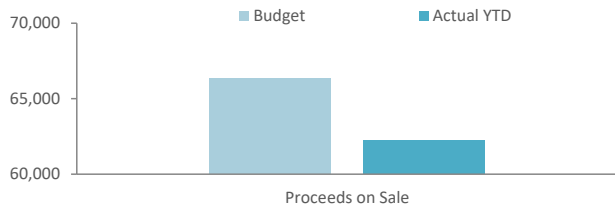
Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised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

- Credit
- Current
- 30 Days
- 60 Days
- 90+ Days

Aged Payables



Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	<b>Plant and equipment</b>								
	<b>Transport</b>								
	Hino Truck	22,000	27,000	5,000	0	22,500	21,849	0	(651)
	DCEO Vehicle	16,000	21,818	5,818	0	14,623	24,000	9,377	0
	Dual Cab Utility	18,400	17,500	0	(900)	19,950	16,364	0	(3,586)
		<b>56,400</b>	<b>66,318</b>	<b>10,818</b>	<b>(900)</b>	<b>57,073</b>	<b>62,213</b>	<b>9,377</b>	<b>(4,237)</b>



Capital acquisitions	Amended		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Land				0
Land - vested in and under the control of Council				0
Buildings	405,200	202,590	31,930	(170,660)
Furniture and equipment	81,700	40,842	0	(40,842)
Plant and equipment	258,409	211,196	206,989	(4,207)
Infrastructure - roads	2,875,228	1,437,540	750,759	(686,781)
Infrastructure - bridges	40,000	19,998	14,050	(5,948)
Infrastructure - parks, ovals & playgrounds	95,686	47,838	0	(47,838)
<b>Payments for Capital Acquisitions</b>	<b>3,816,223</b>	<b>1,990,004</b>	<b>1,003,728</b>	<b>(986,276)</b>
<b>Capital Acquisitions Funded By:</b>				
	\$	\$	\$	\$
Capital grants and contributions	2,760,046	1,380,006	1,460,002	79,996
Borrowings	250,000	124,998	0	(124,998)
Other (disposals & C/Fwd)	66,318	56,961	62,213	5,252
Contribution - operations	739,859	428,039	(518,487)	(946,526)
<b>Capital funding total</b>	<b>3,816,223</b>	<b>1,990,004</b>	<b>1,003,728</b>	<b>(986,276)</b>

**SIGNIFICANT ACCOUNTING POLICIES**

Each class of fixed assets within either plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Financial Management Regulation 17A (5)*. These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

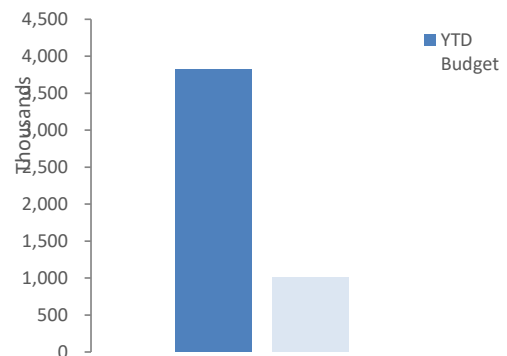
**Initial recognition and measurement for assets held at cost**

Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost the asset is initially recognise at fair value. Assets held at cost are depreciated and assessed for impairment annually.

**Initial recognition and measurement between mandatory revaluation dates for assets held at fair value**

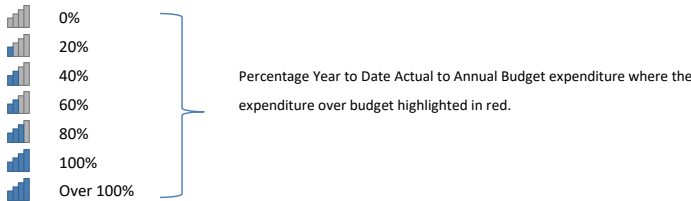
In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Payments for Capital Acquisitions



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
	\$	\$	\$	\$
<b>Land &amp; Buildings</b>				
C214 Land Purchase - Light Industrial Area	250,000	124,998	0	(124,998)
J4114D Administration Office Refurbishment	30,000	15,000	0	(15,000)
11057 CCTV Camera's	20,000	9,996	8,000	(1,996)
C215 Popanyinning School House (Lrci Funding)	35,000	17,496	21,294	3,798
C162 Cuballing Town Hall - Capital Works	60,000	30,000	0	(30,000)
C173 Skate Park Refurbishment	10,200	5,100	0	(5,100)
<b>Total Buildings</b>	<b>405,200</b>	<b>202,590</b>	<b>31,930</b>	<b>(170,660)</b>
<b>Furniture &amp; Equipment</b>				
04270 Capital Expenditure - Furniture & Equipment	81,700	40,842	0	(40,842)
<b>Total Furniture &amp; Equipment</b>	<b>81,700</b>	<b>40,842</b>	<b>0</b>	<b>(40,842)</b>
<b>Plant &amp; Equipment</b>				
12416 Capital Expenditure - Plant & Equipment - Hino Truck	101,000	101,000	100,746	(254)
04267 Capital Expenditure - Plant & Equipment - DCEO Vehicle	35,909	17,952	14,091	(3,861)
12406 Capital Purchase - Dual Cab Utility	63,000	63,000	38,772	(24,228)
12431 Outfront Mower & Trailer	53,000	26,496	53,380	26,884
12432 Bitumen Emulsion Trailer	5,500	2,748	0	(2,748)
<b>Total Plant &amp; Equipment</b>	<b>258,409</b>	<b>211,196</b>	<b>206,989</b>	<b>(4,207)</b>
<b>Roads</b>				
R001G Rrg - Stratherne Road Reconstruction 24/25	594,995	297,486	136,437	(161,049)
RTR139 Roads To Recovery - Darcy Street	296,656	148,308	20,869	(127,439)
RTR095 Roads To Recovery - Alton Street	237,962	118,962	24,053	(94,909)
WF007R Wheatbelt Secondary Freight Network - 2023/24 Cuballing East R	165,550	82,770	0	(82,770)
WSF008 Wheatbelt Secondary Freight - Cuballing East Reconstruction Slk'S	1,439,546	719,760	555,184	(164,576)
WSF007L Cuballing East Road - 24/25 Line Marking	100,000	49,998	0	(49,998)
WF129D Wheatbelt Secondary Freight 2022/23 Narrogin Wandering Road-	40,519	20,256	5,416	(14,840)
<b>Total Roads</b>	<b>2,875,228</b>	<b>1,437,540</b>	<b>750,759</b>	<b>(686,781)</b>
<b>Bridges</b>				
11214 Bridge Improvements - Capital Upgrades	40,000	19,998	14,050	(5,948)
<b>Total Bridges</b>	<b>40,000</b>	<b>19,998</b>	<b>14,050</b>	<b>(5,948)</b>
<b>Parks, Ovals &amp; Playgrounds</b>				
C207 Heritage Walk Trail	15,000	7,500	0	(7,500)
C216 Popanyinning Recreation Grounds	80,686	40,338	0	(40,338)
<b>Total Parks, Ovals &amp; Playgrounds</b>	<b>95,686</b>	<b>47,838</b>	<b>0</b>	<b>(47,838)</b>
<b>Other Infrastructure</b>				
C201 Cuballing Railway Reserve	30,000	15,000	0	(15,000)
C203 Cuballing War Memorial	0	0	0	0
C222 Cuballing Town Centre Master Plan	30,000	15,000	0	(15,000)
<b>Total Other Infrastructure</b>	<b>60,000</b>	<b>30,000</b>	<b>0</b>	<b>(30,000)</b>
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>3,816,223</b>	<b>1,990,004</b>	<b>1,003,728</b>	<b>(986,276)</b>

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
		\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Education and welfare</b>										
Aged Accommodation	56	781,151	0	0	(37,241)	(75,330)	743,910	705,821	(16,129)	(31,410)
<b>Transport</b>										
Grader	67	407,025	0	0	(38,716)	(79,722)	368,309	327,303	(6,497)	(10,704)
<b>Other property and services</b>										
Austral Land	64	100,111	0	0	(8,028)	(16,223)	92,083	83,888	(915)	(3,669)
Industrial Land	68		0	250,000	0	(21,808)	0	228,192	0	(7,500)
										0
<b>Total</b>		1,288,287	0	250,000	(83,985)	(193,083)	1,204,302	1,345,204	(23,541)	(53,283)
Current borrowings		193,083					87,290			
Non-current borrowings		1,095,204					1,117,012			
		1,288,287					1,204,302			

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 31 DECEMBER 2024**

**OPERATING ACTIVITIES  
NOTE 9  
RESERVE ACCOUNTS**

**Reserve accounts**

<b>Reserve name</b>	<b>Opening Balance</b>	<b>Budget Interest Earned</b>	<b>Actual Interest Earned</b>	<b>Budget Transfers In (+)</b>	<b>Actual Transfers In (+)</b>	<b>Budget Transfers Out (-)</b>	<b>Actual Transfers Out (-)</b>	<b>Budget Closing Balance</b>	<b>Actual YTD Closing Balance</b>
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by Council</b>									
Plant and Equipment	40,658	61,823	1	0	0	0	0	102,481	40,659
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	6	0	0	0	0	282,171	270,027
Housing Reserve	82,622	3,690	2	0	0	0	0	86,312	82,624
Recreation & Community Facility	102,174	20,000	2	0	0	0	0	122,174	102,176
Refuse Site	47,647	2,138	1	0	0	0	0	49,785	47,648
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	3	0	0	0	0	115,118	110,171
Community and Sporting Club	5,577	248	0	0	0	0	0	5,825	5,577
	<b>677,911</b>	<b>105,851</b>	<b>15</b>	<b>(9,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>774,762</b>	<b>677,926</b>

	Note	Opening Balance 1 July 2024	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 December 2024
<b>Other current liabilities</b>		\$		\$	\$	\$
<b>Other liabilities</b>						
- Capital grant/contribution liabilities		156,521	0	0	0	156,521
<b>Total other liabilities</b>		156,521	0	0	0	156,521
<b>Employee Related Provisions</b>						
Annual leave		130,498	0	0		130,498
Long service leave		126,150	0	0		126,150
<b>Total Employee Related Provisions</b>		256,648	0	0	0	256,648
<b>Total other current assets</b>		<b>413,169</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>413,169</b>

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)	31 Dec 2024	31 Dec 2024			Actual
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Operating grants and subsidies</b>								
<b>Governance</b>								
Income - Grant - Traineeship Incentives	0	0	0	0	0	35,596	17,796	0
<b>General purpose funding</b>								
Income - Grants Commission	0	0	0	0	0	312,034	156,012	42,026
<b>Law, order, public safety</b>								
Income - Fire Prevention - Grants	0	0	0	0	0	67,960	33,978	79,103
Income Fire Mitigation Grants	0	0	0	0	0	182,400	91,200	91,200
Income - DFES Aware Grant	0	0	0	0	0	20,900	10,446	0
<b>Recreation and culture</b>								
Income - Youth Activity Funding	0	0	0	0	0	1,000	498	0
Income - Community Development & Events	0	0	0	0	0	19,000	9,498	0
Community Development & Events - Grants	0	0	0	0	0	6,000	3,000	0
Community Development & Events - Other	0	0	0	0	0	0	0	0
Income - Cuby Groovefest	0	0	0	0	0	124,091	62,040	45,236
<b>Transport</b>								
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	94,806	21,073
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,085,176</b>	<b>605,854</b>	<b>405,218</b>
<b>Operating contributions</b>								
<b>Economic services</b>								
Income Relating to Tourism & Area Promotion	0	0	0	0	0	0	0	4,000
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,994</b>
<b>TOTALS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,085,176</b>	<b>605,854</b>	<b>409,212</b>



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 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 31 Dec 2024
	\$	\$	\$	\$
Cuballing Cricket Club	200	0	0	200
Department of Transport - Licensing	8,374	111,612	(109,536)	10,450
	<b>8,574</b>	<b>111,612</b>	<b>(109,536)</b>	<b>10,650</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 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
	<b>Budget Adoption</b>			\$	\$	\$	\$ 15,491
	Opening Surplus(Deficit)		Opening Surplus(Deficit)				
	Nil Changes						
				<b>0</b>	<b>0</b>	<b>0</b>	<b>15,491</b>

**KEY INFORMATION**

Nil

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 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
	\$	%		
<b>Opening funding surplus / (deficit)</b>	5,762	0.64%		
<b>Revenue from operating activities</b>				
Rates	37,194	2.18%	Timing	Rate W/off (28k), Disc All (10k)
Operating grants, subsidies and contributions	(196,642)	(32.46%) ▼	Timing	Grants Commission (113K) & Roads (74K),
Fees and charges	(89,960)	(30.62%) ▼	Timing	Standpipe charges (72k), Groovefest (17k)
Interest earnings	21,204	65.19% ▲	Timing	Higher Interest Rates (14k) , rate instalment option (3k), Penalty Int (4K)
Other revenue	37,606	122.85% ▲	Timing	Tsf Groovefest bank account ( ticket sales) to Muni Bank account
Profit on disposal of assets	3,972	73.47%	Timing	Disposal of DCEO - CX-30 Mazda
<b>Expenditure from operating activities</b>				
Employee costs	(67,869)	(10.39%) ▼	Timing	Road Maintenance (27k), Sick & Holiday Pay (31K)
Materials and contracts	(201,260)	(29.73%) ▼	Timing	Groovefest (130k), Aged & Disabled (39K), Mtce Rds & Sts (31K)
Utility charges	42,685	51.52% ▲	Timing	Timing - Standpipe - Seasonal usage (42K)
Depreciation on non-current assets	(87,115)	(6.79%) ▼	Timing	Aged Care Units - to be reviewed during Budget Review
Interest expenses	3,750	13.74%	Timing	Industrial Land - Loan not effected
Insurance expenses	(4,739)	(2.15%) ▼	Timing	Immaterial
Other expenditure	23,326	37.13% ▲	Timing	Members sitting fees & allowances, Advertising (3K)
Loss on disposal of assets	(3,788)	(841.78%) ▼	Timing	Sale of Hino Truck & Holden Colorado
Non-cash amounts excluded from operating activities	86,931	6.80%	Timing	Depreciation
<b>Investing activities</b>				
Proceeds from non-operating grants, subsidies and contributions	79,996	5.80%	Timing	RRG - 2nd 40%, WSFN - first 40%
Proceeds from disposal of assets	5,252	9.22%	Timing	Hino Truck auction (22k)
Payments for property, plant and equipment and infrastr	986,276	49.56% ▲	Timing	Budget spread over 12 months
Non-cash amounts excluded from investing activities	0	0.00%		
<b>Financing activities</b>				
Proceeds from new debentures	(124,998)	▼		Industrial Land - Loan not effected
Transfer from reserves	0	0.00%	Timing	
Payments for principal portion of lease liabilities	0	0.00%	Timing	
Repayment of debentures	0	0.00%	Timing	
Transfer to reserves	48,381	99.97% ▲		Tsf at EOY
<b>Closing funding surplus / (deficit)</b>	605,964	(47.47%) ▼		

## 9.1.4 Statement of Financial Activity - January 2025

Applicant:	N/A
File Ref. No:	ADM214
Disclosure of Interest:	Nil
Date:	10 <sup>th</sup> February 2025
Author:	Narelle Rowe, Deputy Chief Executive Officer
Attachments:	9.1.4A Statement of Financial Activity

### **Summary**

**Council is to consider the Statement of Financial Activity for January 2025.**

### **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:

3. the Officer's Recommendation; or
4. 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 31<sup>st</sup> January 2025 be received.**

## SHIRE OF CUBALLING

### MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) For the period ending 31 January 2025

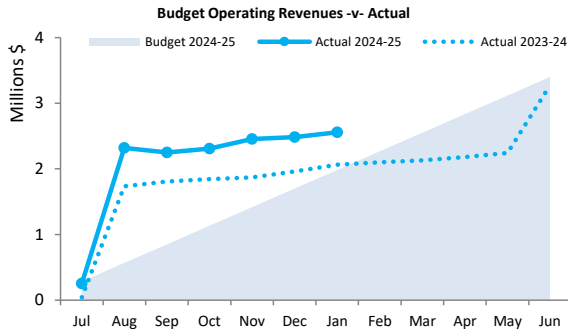
*LOCAL GOVERNMENT ACT 1995  
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996*

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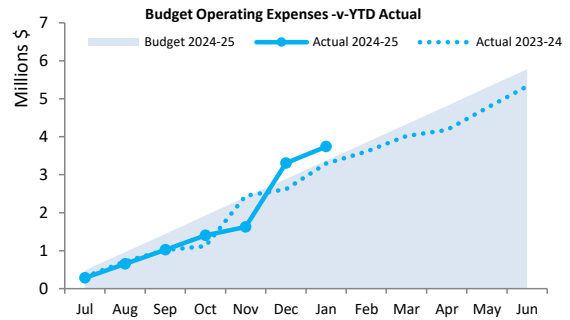
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**OPERATING ACTIVITIES**

**OPERATING REVENUE**

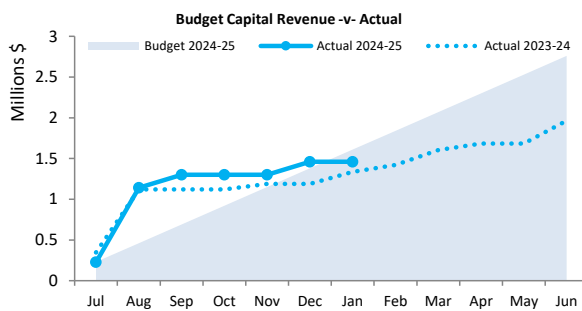


**OPERATING EXPENSES**

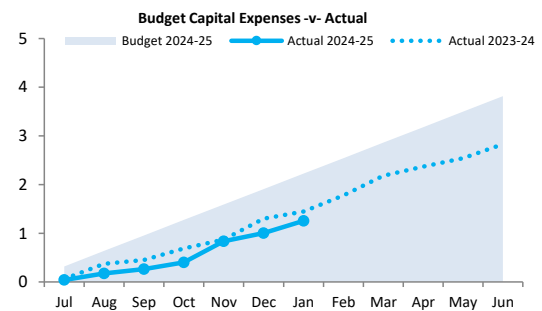


**INVESTING ACTIVITIES**

**CAPITAL REVENUE**

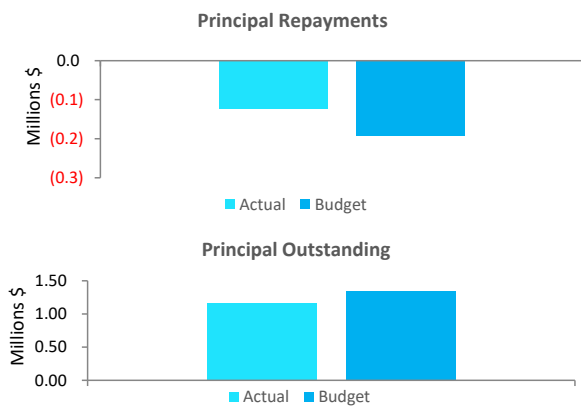


**CAPITAL EXPENSES**

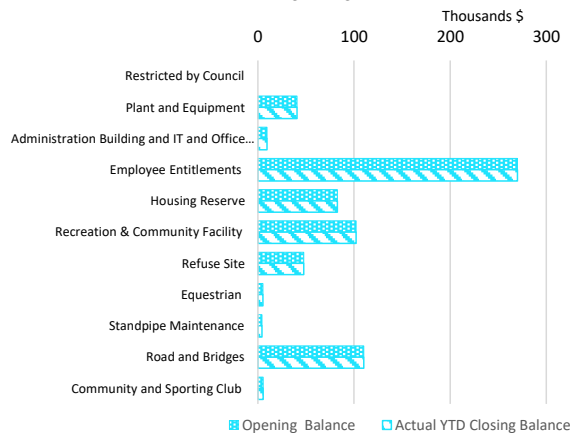


**FINANCING ACTIVITIES**

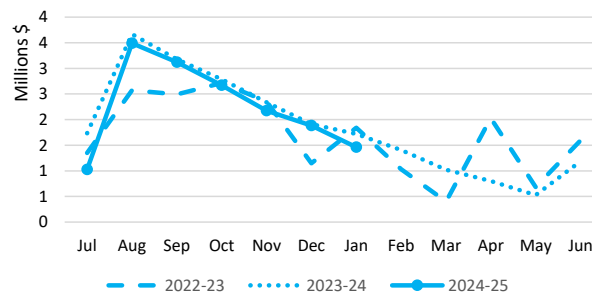
**BORROWINGS**



**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	\$0.90 M	\$0.01 M
Closing	\$0.02 M	\$1.04 M	\$1.46 M	\$0.42 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$	% of total
Unrestricted Cash	\$1.09 M	56.6%
Restricted Cash	\$0.83 M	43.4%

Refer to Note 2 - Cash and Financial Assets

Payables		
	\$	% Outstanding
Trade Payables	\$0.04 M	
0 to 30 Days	\$0.04 M	100.0%
Over 30 Days		0.0%
Over 90 Days		0%

Refer to Note 5 - Payables

Receivables		
	\$	%
Rates Receivable	\$0.02 M	81%
Trade Receivable	\$0.02 M	% Outstanding
Over 30 Days		57.6%
Over 90 Days		\$ M

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	\$0.81 M	\$0.42 M	(\$0.39 M)

Refer to Statement of Financial Activity

Rates Revenue		
	\$	% Variance
YTD Actual	\$1.75 M	
YTD Budget	\$1.70 M	2.9%

Refer to Statement of Financial Activity

Operating Grants and Contributions		
	\$	% Variance
YTD Actual	\$0.41 M	
YTD Budget	\$0.69 M	(40.3%)

Refer to Note 11 - Operating Grants and Contributions

Fees and Charges		
	\$	% Variance
YTD Actual	\$0.26 M	
YTD Budget	\$0.32 M	(20.1%)

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)		\$0.27 M	\$0.27 M

Refer to Statement of Financial Activity

Proceeds on sale		
	\$	%
YTD Actual	\$0.06 M	
Amended Budget	\$0.07 M	(6.2%)

Refer to Note 6 - Disposal of Assets

Asset Acquisition		
	\$	% Spent
YTD Actual	\$1.25 M	
Amended Budget	\$3.82 M	(67.1%)

Refer to Note 7 - Capital Acquisitions

Capital Grants		
	\$	% Received
YTD Actual	\$1.46 M	
Amended Budget	\$2.76 M	(47.1%)

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)	(\$0.03 M)	(\$0.12 M)	(\$0.09 M)

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	\$0.12 M
Interest expense	\$0.02 M
Principal due	\$1.16 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 31 JANUARY 2025**

**NATURE OR TYPE DESCRIPTIONS**

**REVENUE**

**RATES**

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

**OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

**NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

**REVENUE FROM CONTRACTS WITH CUSTOMERS**

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

**FEES AND CHARGES**

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

**SERVICE CHARGES**

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

**INTEREST EARNINGS**

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

**OTHER REVENUE / INCOME**

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

**PROFIT ON ASSET DISPOSAL**

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

**EXPENSES**

**EMPLOYEE COSTS**

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

**MATERIALS AND CONTRACTS**

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

**UTILITIES (GAS, ELECTRICITY, WATER)**

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

**INSURANCE**

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

**LOSS ON ASSET DISPOSAL**

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

**DEPRECIATION ON NON-CURRENT ASSETS**

Depreciation expense raised on all classes of assets.

**INTEREST EXPENSES**

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

**OTHER EXPENDITURE**

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

STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2025

BY NATURE OR TYPE

	Ref Note	Amended Budget (a)	YTD Budget (b)	YTD Actual (c)	Variance \$ (c) - (b)	Variance % ((c) - (b))/(b)	Var.
		\$	\$	\$	\$	%	
<b>Opening funding surplus / (deficit)</b>	1(c)	894,518	894,518	900,280	5,762	0.64%	
<b>Revenue from operating activities</b>							
Rates		1,686,395	1,700,976	1,749,983	49,007	2.88%	
Operating grants, subsidies and contributions	11	1,085,176	685,733	409,212	(276,521)	(40.32%)	▼
Fees and charges		460,273	321,489	256,800	(64,689)	(20.12%)	▼
Interest earnings		65,067	37,947	60,445	22,498	59.29%	▲
Other revenue		61,270	35,714	71,777	36,063	100.98%	▲
Profit on disposal of assets	6	10,818	6,307	9,378	3,071	48.69%	
		<b>3,368,999</b>	<b>2,788,166</b>	<b>2,557,595</b>	<b>(230,571)</b>	<b>(8.27%)</b>	
<b>Expenditure from operating activities</b>							
Employee costs		(1,307,364)	(762,363)	(783,628)	(21,265)	(2.79%)	
Materials and contracts		(1,355,452)	(789,866)	(990,640)	(200,774)	(25.42%)	▼
Utility charges		(165,903)	(96,656)	(54,580)	42,076	43.53%	▲
Depreciation on non-current assets		(2,567,301)	(1,497,510)	(1,604,320)	(106,810)	(7.13%)	
Interest expenses		(53,284)	(32,123)	(18,304)	13,819	43.02%	▲
Insurance expenses		(232,332)	(222,581)	(225,390)	(2,809)	(1.26%)	
Other expenditure		(93,080)	(67,858)	(58,620)	9,238	13.61%	▲
Loss on disposal of assets	6	(900)	(525)	(4,238)	(3,713)	(707.24%)	
		<b>(5,775,616)</b>	<b>(3,469,482)</b>	<b>(3,739,720)</b>	<b>(270,238)</b>	<b>7.79%</b>	
Non-cash amounts excluded from operating activities	1(a)	2,557,383	1,491,728	1,599,180	107,452	7.20%	
<b>Amount attributable to operating activities</b>		<b>150,766</b>	<b>810,412</b>	<b>417,055</b>	<b>(393,357)</b>	<b>(48.54%)</b>	
<b>Investing activities</b>							
Proceeds from non-operating grants, subsidies and contributions	12	2,760,046	1,610,007	1,460,002	(150,005)	(9.32%)	
Proceeds from disposal of assets	6	66,318	56,961	62,213	5,252	9.22%	
Payments for property, plant and equipment and infrastructure	7	(3,816,223)	(2,294,338)	(1,254,703)	1,039,635	45.31%	▲
<b>Amount attributable to investing activities</b>		<b>(989,859)</b>	<b>(627,370)</b>	<b>267,512</b>	<b>894,882</b>	<b>(142.64%)</b>	
<b>Financing Activities</b>							
Proceeds from new debentures	8	250,000	145,831	0	(145,831)	(100.00%)	▼
Repayment of debentures	8	(193,083)	(123,460)	(123,460)	0	0.00%	
Transfer to reserves	9	(96,851)	(56,462)	(15)	56,447	99.97%	▲
<b>Amount attributable to financing activities</b>		<b>(39,934)</b>	<b>(34,091)</b>	<b>(123,475)</b>	<b>(89,384)</b>	<b>262.19%</b>	
<b>Closing funding surplus / (deficit)</b>	1(c)	<b>15,491</b>	<b>1,043,469</b>	<b>1,461,372</b>	<b>417,903</b>	<b>(40.05%)</b>	▲

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 31 January 2025

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2025**

**(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)
<b>Non-cash items excluded from operating activities</b>		\$	\$	\$
<b>Adjustments to operating activities</b>				
Less: Profit on asset disposals	6	(10,818)	(6,307)	(9,378)
Add: Loss on asset disposals	6	900	525	4,238
Add: Depreciation on assets		2,567,301	1,497,510	1,604,320
<b>Total non-cash items excluded from operating activities</b>		<b>2,557,383</b>	<b>1,491,728</b>	<b>1,599,180</b>

**(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 31 January 2025
<b>Adjustments to net current assets</b>				
Less: Reserves - restricted cash	9	(677,913)	(677,911)	(677,926)
Add: Borrowings	8	171,275	171,275	47,815
Add: Provisions employee related provisions	10	256,648	256,648	270,027
<b>Total adjustments to net current assets</b>		<b>(249,990)</b>	<b>(249,988)</b>	<b>(360,084)</b>

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

**Current assets**

Cash and cash equivalents	2	1,552,524	1,655,766	1,923,378
Rates receivables	3	108,074	108,074	353,034
Receivables	3	141,361	191,939	16,412
Other current assets	4	22,043	47,777	41,158

**Less: Current liabilities**

Payables	5	(74,011)	(268,844)	(38,163)
Borrowings	8	(171,275)	(171,275)	(47,815)
Contract liabilities	10	(177,560)	(156,521)	(156,521)
Provisions	10	(256,648)	(256,648)	(270,027)
<b>Less: Total adjustments to net current assets</b>	1(b)	<b>(249,990)</b>	<b>(249,988)</b>	<b>(360,084)</b>

**Closing funding surplus / (deficit)**

**894,518                      900,280                      1,461,372**

**CURRENT AND NON-CURRENT CLASSIFICATION**

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.



Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Municipal Cash at Bank		(158,457)	156,521	(1,936)		NAB	TBA	N/A
Municipal Cash Investments (Online and at call account)		557,259	677,926	1,235,185		NAB	TBA	N/A
Term Deposits - Restricted Funds		689,429	0	689,429		NAB	TBA	TBA
Petty Cash		700	0	700		N/A	N/A	N/A
<b>Total</b>		<b>1,088,931</b>	<b>834,447</b>	<b>1,923,378</b>	<b>0</b>			
<b>Comprising</b>								
Cash and cash equivalents		1,088,931	834,447	1,923,378	0			
		<b>1,088,931</b>	<b>834,447</b>	<b>1,923,378</b>	<b>0</b>			

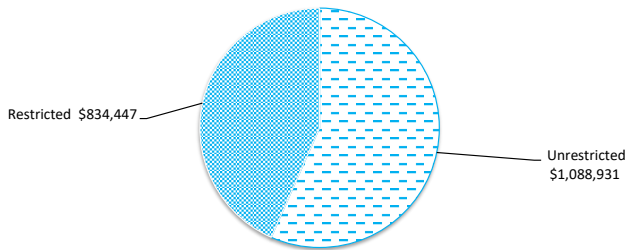
**KEY INFORMATION**

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

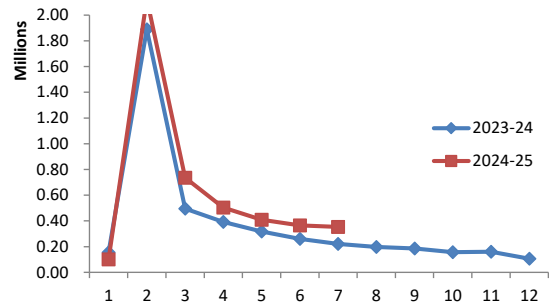
The local government classifies financial assets at amortised cost if both of the following criteria are met:

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

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



Rates receivable	30 June 2024	31 Jan 2025
	\$	\$
Opening arrears previous years	108,074	108,074
Levied this year	1,831,638	1,749,983
Less - collections to date	(1,831,638)	(1,505,023)
<b>Gross rates collectable</b>	<b>108,074</b>	<b>353,034</b>
<b>Net rates collectable</b>	<b>108,074</b>	<b>353,034</b>
% Collected	94.4%	81%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(1,086)	8,047	0	600	8,851	16,412
Percentage	-6.62%	49.03%	0.00%	3.66%	53.93%	100.00%
<b>Balance per trial balance</b>						
Sundry receivable						16,412
GST receivable						0
<b>Total receivables general outstanding</b>						<b>16,412</b>

Amounts shown above include GST (where applicable)

**KEY INFORMATION**

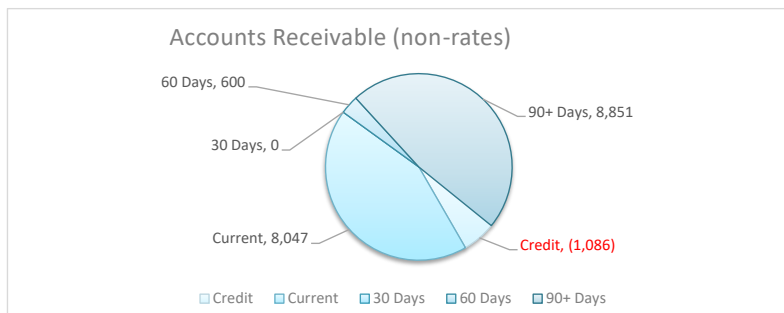
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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 31 January 2025
<b>Other current assets</b>	\$	\$	\$	\$
<b>Inventory</b>				
Fuel	16,343	0	0	16,343
<b>Other Assets</b>				
Prepayments	5,700	0	(5,700)	0
Accrued income	25,734	0	(919)	24,815
<b>Total other current assets</b>	<b>47,777</b>	<b>0</b>	<b>(6,619)</b>	<b>41,158</b>
<b>Amounts shown above include GST (where applicable)</b>				

KEY INFORMATION

**Inventory**

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

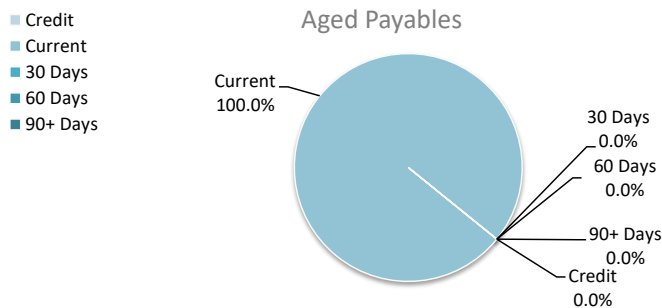
Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	30,762	0	0	0	30,762
Percentage	0%	100%	0%	0%	0%	
<b>Balance per trial balance</b>						
Sundry creditors						35,832
Accrued salaries and wages						0
ATO liabilities						1
Bonds & Deposits						2,330
Accrued interest on loans						0
Accrued Expenses						0
Other payables [describe]						0
Other payables [describe]						0
<b>Total payables general outstanding</b>						<b>38,163</b>

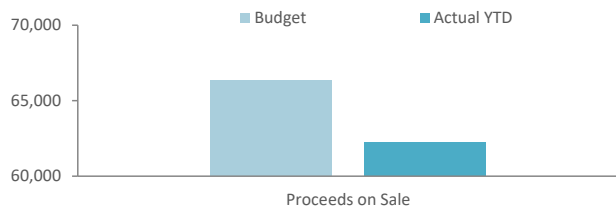
Amounts shown above include GST (where applicable)

**KEY INFORMATION**

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



Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	<b>Plant and equipment</b>								
	<b>Transport</b>								
	Hino Truck	22,000	27,000	5,000	0	22,500	21,849	0	(651)
	DCEO Vehicle	16,000	21,818	5,818	0	14,623	24,000	9,377	0
	Dual Cab Utility	18,400	17,500	0	(900)	19,950	16,364	0	(3,586)
		<b>56,400</b>	<b>66,318</b>	<b>10,818</b>	<b>(900)</b>	<b>57,073</b>	<b>62,213</b>	<b>9,377</b>	<b>(4,237)</b>



Capital acquisitions	Amended		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Land				0
Land - vested in and under the control of Council				0
Buildings	405,200	236,355	39,357	(196,998)
Furniture and equipment	81,700	47,649	0	(47,649)
Plant and equipment	258,409	219,062	212,184	(6,878)
Infrastructure - roads	2,875,228	1,677,130	989,112	(688,018)
Infrastructure - bridges	40,000	23,331	14,050	(9,281)
Infrastructure - parks, ovals & playgrounds	95,686	55,811	0	(55,811)
<b>Payments for Capital Acquisitions</b>	<b>3,816,223</b>	<b>2,294,338</b>	<b>1,254,703</b>	<b>(1,039,635)</b>
<b>Capital Acquisitions Funded By:</b>				
	\$	\$	\$	\$
Capital grants and contributions	2,760,046	1,610,007	1,460,002	(150,005)
Borrowings	250,000	145,831	0	(145,831)
Other (disposals & C/Fwd)	66,318	56,961	62,213	5,252
Contribution - operations	739,859	481,539	(267,512)	(749,051)
<b>Capital funding total</b>	<b>3,816,223</b>	<b>2,294,338</b>	<b>1,254,703</b>	<b>(1,039,635)</b>

**SIGNIFICANT ACCOUNTING POLICIES**

Each class of fixed assets within either plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Financial Management Regulation 17A (5)*. These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

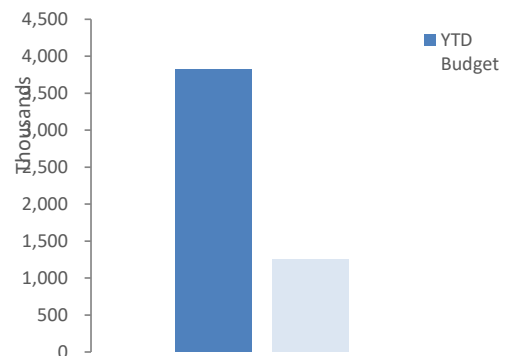
**Initial recognition and measurement for assets held at cost**

Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost the asset is initially recognise at fair value. Assets held at cost are depreciated and assessed for impairment annually.

**Initial recognition and measurement between mandatory revaluation dates for assets held at fair value**

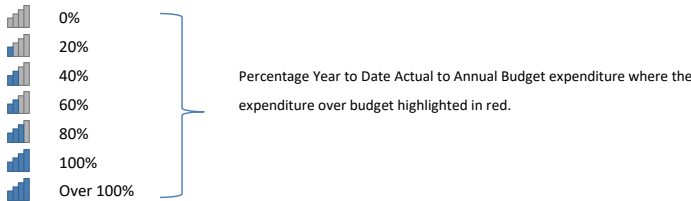
In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Payments for Capital Acquisitions



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
	\$	\$	\$	\$
<b>Land &amp; Buildings</b>				
C214 Land Purchase - Light Industrial Area	250,000	145,831	0	(145,831)
J4114D Administration Office Refurbishment	30,000	17,500	7,400	(10,100)
11057 CCTV Camera's	20,000	11,662	8,027	(3,635)
C215 Popanyinning School House (Lrci Funding)	35,000	20,412	21,294	882
C162 Cuballing Town Hall - Capital Works	60,000	35,000	0	(35,000)
C173 Skate Park Refurbishment	10,200	5,950	0	(5,950)
<b>Total Buildings</b>	<b>405,200</b>	<b>236,355</b>	<b>39,357</b>	<b>(196,998)</b>
<b>Furniture &amp; Equipment</b>				
04270 Capital Expenditure - Furniture & Equipment	81,700	47,649	0	(47,649)
<b>Total Furniture &amp; Equipment</b>	<b>81,700</b>	<b>47,649</b>	<b>0</b>	<b>(47,649)</b>
<b>Plant &amp; Equipment</b>				
12416 Capital Expenditure - Plant & Equipment - Hino Truck	101,000	101,000	100,746	(254)
04267 Capital Expenditure - Plant & Equipment - DCEO Vehicle	35,909	20,944	14,091	(6,853)
12406 Capital Purchase - Dual Cab Utility	63,000	63,000	38,772	(24,228)
12431 Outfront Mower & Trailer	53,000	30,912	53,380	22,468
12432 Bitumen Emulsion Trailer	5,500	3,206	5,195	1,989
<b>Total Plant &amp; Equipment</b>	<b>258,409</b>	<b>219,062</b>	<b>212,184</b>	<b>(6,878)</b>
<b>Roads</b>				
R001G Rrg - Stratherne Road Reconstruction 24/25	594,995	347,067	136,437	(210,630)
RTR139 Roads To Recovery - Darcy Street	296,656	173,026	20,869	(152,157)
RTR095 Roads To Recovery - Alton Street	237,962	138,789	24,053	(114,736)
WF007R Wheatbelt Secondary Freight Network - 2023/24 Cuballing East R	165,550	96,565	0	(96,565)
WSF008 Wheatbelt Secondary Freight - Cuballing East Reconstruction Slk'S	1,439,546	839,720	792,597	(47,123)
WSF007L Cuballing East Road - 24/25 Line Marking	100,000	58,331	0	(58,331)
WF129D Wheatbelt Secondary Freight 2022/23 Narrogin Wandering Road-	40,519	23,632	6,356	(17,276)
<b>Total Roads</b>	<b>2,875,228</b>	<b>1,677,130</b>	<b>989,112</b>	<b>(688,018)</b>
<b>Bridges</b>				
11214 Bridge Improvements - Capital Upgrades	40,000	23,331	14,050	(9,281)
<b>Total Bridges</b>	<b>40,000</b>	<b>23,331</b>	<b>14,050</b>	<b>(9,281)</b>
<b>Parks, Ovals &amp; Playgrounds</b>				
C207 Heritage Walk Trail	15,000	8,750	0	(8,750)
C216 Popanyinning Recreation Grounds	80,686	47,061	0	(47,061)
<b>Total Parks, Ovals &amp; Playgrounds</b>	<b>95,686</b>	<b>55,811</b>	<b>0</b>	<b>(55,811)</b>
<b>Other Infrastructure</b>				
C201 Cuballing Railway Reserve	30,000	17,500	0	(17,500)
C203 Cuballing War Memorial	0	0	0	0
C222 Cuballing Town Centre Master Plan	30,000	17,500	0	(17,500)
<b>Total Other Infrastructure</b>	<b>60,000</b>	<b>35,000</b>	<b>0</b>	<b>(35,000)</b>
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>3,816,223</b>	<b>2,294,338</b>	<b>1,254,703</b>	<b>(1,039,635)</b>

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
		\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Education and welfare</b>										
Aged Accommodation	56	781,151	0	0	(37,241)	(75,330)	743,910	705,821	(12,738)	(31,410)
<b>Transport</b>										
Grader	67	407,025	0	0	(78,191)	(79,722)	328,834	327,303	(5,210)	(10,704)
<b>Other property and services</b>										
Austral Land	64	100,111	0	0	(8,028)	(16,223)	92,083	83,888	(357)	(3,669)
Industrial Land	68		0	250,000	0	(21,808)	0	228,192	0	(7,500)
										0
<b>Total</b>		1,288,287	0	250,000	(123,460)	(193,083)	1,164,827	1,345,204	(18,305)	(53,283)
Current borrowings		193,083					47,815			
Non-current borrowings		1,095,204					1,117,012			
		1,288,287					1,164,827			

All debenture repayments were financed by general purpose revenue.

The Shire has no unspent debenture funds as at 30th June 2024, nor is it expected to have unspent funds as at 30th June 2025.

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 31 JANUARY 2025**

**OPERATING ACTIVITIES  
NOTE 9  
RESERVE ACCOUNTS**

**Reserve accounts**

<b>Reserve name</b>	<b>Opening Balance</b>	<b>Budget Interest Earned</b>	<b>Actual Interest Earned</b>	<b>Budget Transfers In (+)</b>	<b>Actual Transfers In (+)</b>	<b>Budget Transfers Out (-)</b>	<b>Actual Transfers Out (-)</b>	<b>Budget Closing Balance</b>	<b>Actual YTD Closing Balance</b>
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by Council</b>									
Plant and Equipment	40,658	61,823	1	0	0	0	0	102,481	40,659
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	6	0	0	0	0	282,171	270,027
Housing Reserve	82,622	3,690	2	0	0	0	0	86,312	82,624
Recreation & Community Facility	102,174	20,000	2	0	0	0	0	122,174	102,176
Refuse Site	47,647	2,138	1	0	0	0	0	49,785	47,648
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	3	0	0	0	0	115,118	110,171
Community and Sporting Club	5,577	248	0	0	0	0	0	5,825	5,577
	<b>677,911</b>	<b>105,851</b>	<b>15</b>	<b>(9,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>774,762</b>	<b>677,926</b>

	Note	Opening Balance 1 July 2024	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 January 2025
<b>Other current liabilities</b>		\$		\$	\$	\$
<b>Other liabilities</b>						
- Capital grant/contribution liabilities		156,521	0	0	0	156,521
<b>Total other liabilities</b>		156,521	0	0	0	156,521
<b>Employee Related Provisions</b>						
Annual leave		130,498	0	0		130,498
Long service leave		126,150	0	0		126,150
<b>Total Employee Related Provisions</b>		256,648	0	0	0	256,648
<b>Total other current assets</b>		<b>413,169</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>413,169</b>

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)	31 Jan 2025	31 Jan 2025			Actual
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Operating grants and subsidies</b>								
<b>Governance</b>								
Income - Grant - Traineeship Incentives	0	0	0	0	0	35,596	20,762	0
<b>General purpose funding</b>								
Income - Grants Commission	0	0	0	0	0	312,034	182,014	42,026
<b>Law, order, public safety</b>								
Income - Fire Prevention - Grants	0	0	0	0	0	67,960	39,641	79,103
Income Fire Mitigation Grants	0	0	0	0	0	182,400	106,400	91,200
Income - DFES Aware Grant	0	0	0	0	0	20,900	12,187	0
<b>Recreation and culture</b>								
Income - Youth Activity Funding	0	0	0	0	0	1,000	581	0
Income - Community Development & Events	0	0	0	0	0	19,000	11,081	0
Community Development & Events - Grants	0	0	0	0	0	6,000	3,500	0
Community Development & Events - Other	0	0	0	0	0	0	0	0
Income - Cuby Groovefest	0	0	0	0	0	124,091	72,380	45,236
<b>Transport</b>								
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	110,607	21,073
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,085,176</b>	<b>685,733</b>	<b>405,218</b>
<b>Operating contributions</b>								
<b>Economic services</b>								
Income Relating to Tourism & Area Promotion	0	0	0	0	0	0	0	4,000
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,994</b>
<b>TOTALS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,085,176</b>	<b>685,733</b>	<b>409,212</b>



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2025**

**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	Amount	Amount	Closing Balance
	Balance			31 Jan 2025
	1 July 2024	Received	Paid	
	\$	\$	\$	\$
Cuballing Cricket Club	200	0	0	200
Department of Transport - Licensing	8,374	171,418	(168,677)	11,115
				0
	<b>8,574</b>	<b>171,418</b>	<b>(168,677)</b>	<b>11,315</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2025**

**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
	<b>Budget Adoption</b>			\$	\$	\$	\$
	Opening Surplus(Deficit)		Opening Surplus(Deficit)				15,491
	Nil Changes						
				<b>0</b>	<b>0</b>	<b>0</b>	<b>15,491</b>

**KEY INFORMATION**

Nil

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2025**

**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
	\$	%		
<b>Opening funding surplus / (deficit)</b>	5,762	0.64%		
<b>Revenue from operating activities</b>				
Rates	49,007	2.88%	Timing	Rate W/off (32k), Disc All (10k)
Operating grants, subsidies and contributions	(276,521)	(40.32%) ▼	Timing	Grants Commission (140K) & Roads (89K), Groovefest (27K), Traineeship (21K)
Fees and charges	(64,689)	(20.12%) ▼	Timing	Standpipe charges (42k), Groovefest (21k)
Interest earnings	22,498	59.29% ▲	Timing	Higher Interest Rates (14k) , rate instalment option (3k), Penalty Int (15K)
Other revenue	36,063	100.98% ▲	Timing	Tsf Groovefest bank account ( ticket sales) to Muni Bank account
Profit on disposal of assets	3,071	48.69%	Timing	Disposal of DCEO - CX-30 Mazda
<b>Expenditure from operating activities</b>				
Employee costs	(21,265)	(2.79%)	Timing	Sick & Holiday Pay
Materials and contracts	(200,774)	(25.42%) ▼	Timing	Groovefest (136k), Aged & Disabled (39K), Mtce Rds & Sts (31K)
Utility charges	42,076	43.53% ▲	Timing	Timing - Standpipe - Seasonal usage (42K)
Depreciation on non-current assets	(106,810)	(7.13%)	Timing	Aged Care Units - to be reviewed during Budget Review
Interest expenses	13,819	43.02% ▲	Timing	Industrial Land - Loan not effected
Insurance expenses	(2,809)	(1.26%)	Timing	Immaterial
Other expenditure	9,238	13.61% ▲	Timing	Members Training Exp, Advertising (3K)
Loss on disposal of assets	(3,713)	(707.24%)	Timing	Sale of Hino Truck & Holden Colorado
Non-cash amounts excluded from operating activities	107,452	7.20%	Timing	Depreciation
<b>Investing activities</b>				
Proceeds from non-operating grants, subsidies and contributions	(150,005)	(9.32%)	Timing	RTR (Darcy & Alton Sts)
Proceeds from disposal of assets	5,252	9.22%	Timing	Hino Truck auction
Payments for property, plant and equipment and infrastr	1,039,635	45.31% ▲	Timing	Budget spread over 12 months
Non-cash amounts excluded from investing activities	0	0.00%		
<b>Financing activities</b>				
Proceeds from new debentures	(145,831)	▼		Industrial Land - Loan not effected
Transfer from reserves	0	0.00%	Timing	
Payments for principal portion of lease liabilities	0	0.00%	Timing	
Repayment of debentures	0	0.00%	Timing	
Transfer to reserves	56,447	99.97% ▲		Tsf at EOY
<b>Closing funding surplus / (deficit)</b>	417,903	(40.05%)		

9.1.5	Write-Off of Outstanding Rates
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**Date:** 11 February 2024  
**Reporting Officer:** Narelle Rowe – DCEO  
**Senior Officer:** Chris Paget - CEO  
**Enabling Legislation:** Local Government Act 1995 (s6.12 & 6.44)  
**Attachment:** Nil  
**File Reference:** Assessments A2648, A2538 and A2640

### **Background**

Council is requested to consider the write-off of three outstanding rates balances.

### **Comment**

#### Assessment 2648 - Wandering-Narrogin Road - \$1,561.92

Following subdivision of land situated on Wandering-Narrogin Road, interim rating was applicable to the two newly created locations. During 2021/2022, 2022/2023 the Shire experienced significant delay in processing interim rating schedules and therefore the finalisation of applying new valuations and associated rate levies to the newly created parcels resulted in penalty interest being applied. Further, all of the subdivided land was then on-sold to new parties. At the time of settlement on 25 October 2022, an amount remained being the apportionment from 1 July 2022 to 24 October 2022 due by the previous owner. Ordinarily, charges associated with the property are held by the Conveyancers and distributed following settlement however, due to the delay in interim processing, previously held funds were refunded to the former owner. The purchaser's attempts to resolve the matter with their Conveyancer have proven unsuccessful and additionally, numerous attempts via both phone and email to contact the previous owner by Council staff have also been futile.

In accordance with Section 6.44 of the Local Government Act 1995, liability for rates or service charges remain with the owner for the time being of the land for which it is imposed and therefore in this instance the debt is transferred to the new owners.

The new owners of the property have promptly paid all rates levied during 2023/2024 and 2024/2025 since the settlement date.

#### Assessment 2538 - Yornaning - \$2,519.55

The property situated in Yornaning was one of three properties auctioned in August 2023 due to substantial rate arrears and the inability to locate the listed owners of the property. Settlement of the property occurred on 12 August 2023 however, the initial write-off of all outstanding rates, ESL and penalty levies omitted to include an apportionment of 2023/2024 rates levied. The apportionment required the new owner liable for 324 days only, being 12 August 2023 to 30 June 2024 with the remaining balance to be written off as the land had reverted to the Shire of Cuballing in preparedness for auction and therefore non-rateable.

#### Assessment 2640 - Springhill Road, Cuballing - \$267.91

The property situated on Springhill Road, Cuballing was subject to subdivision at the time of 2024/25 rate issue. The subdivision created two new lots with one being sold to another party and the other being amalgamated with an existing rating assessment of the original of the owner. The rates levied on Assessment 2640 were paid promptly however, due to significant delays with processing at Landgate, amended interim schedules reflecting the subdivided lots were not received by the Shire until late November 2024. Further, the effective dates applied for interim schedules were backdated, thereby generating penalty interest.



Statutory/Legal Implications

Local Government Act 1995 sections 6.12 and 6.44:

**6.12. Power to defer, grant discounts, waive or write off debts**

(1) Subject to subsection (2) and any other written law, a local government may —

- (a) when adopting the annual budget, grant\* a discount or other incentive for the early payment of any amount of money; or
- (b) waive or grant concessions in relation to any amount of money; or
- (c) write off any amount of money,

which is owed to the local government.

\* *Absolute majority required.*

Policy Implications

Not applicable

Financial Implications

Write off of \$4,349.38 rates debt in the 2024-25 Annual Budget.

Strategic Implications

**Shire of Cuballing Strategic Community Plan 2023-2033:**

Governance

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

Voting Requirements

*Absolute majority required.*

**OFFICER'S RECOMMENDATION:**

**That Council write-off the outstanding rates and charges as follows:-**

<b>1. Assessment 2648 - Wandering-Narrogin Road, Cuballing</b>	<b>\$1,561.92</b>
<b>2. Assessment 2538 - Yornaning</b>	<b>2,519.55</b>
<b>3. Assessment 2640 – Springhill Road, Cuballing</b>	<b><u>267.91</u></b>
	<b><u>\$4,349.38</u></b>

## 9.2 CHIEF EXECUTIVE OFFICER:

### 9.2.1 Adoption of Shire of Cuballing Information Handling and Breach Policy

File Ref. No:	NA
Disclosure of Interest:	Nil
Date:	13 <sup>th</sup> February 2025
Author:	Chris Paget - CEO
Attachments:	Information Handling and Breach Policy

#### Summary

This report presents the proposed Information Handling and Breach Policy for Council's consideration and adoption. The Policy outlines the Shire of Cuballing's commitment to safeguarding sensitive information, ensuring compliance with legislative obligations, and providing framework for effective breach management.

#### Background

The increasing reliance on digital platforms and evolving legislative requirements, such as the *Freedom of Information Act 1992 (WA)* and the *Privacy Act 1988 (Cth)*, underscore the critical need for robust information governance policies. Currently, Council lacks a specific policy addressing the management of sensitive information and response to data breaches. The proposed Council Policy 2.7 – Information Handling and Breach Policy provides a comprehensive framework to protect information integrity and ensure timely, effective breach management.

The *Privacy and Responsible Information Sharing Act 2024*, assented to on 6 December 2024, establishes a modern framework for protecting personal information handled by public entities. It promotes the responsible sharing of information while upholding strict privacy standards. Additionally, the Act introduces the Office of the Chief Data Officer and includes amendments to the *Freedom of Information Act 1992* to enhance transparency and accountability.

In response to these legislative advancements, it is essential for the Shire of Cuballing to adopt an Information Handling and Breach Policy. This will ensure compliance with the Act's provisions, safeguard personal information, and reinforce public confidence in the Shire's commitment to data security and responsible governance.

#### Consultation

Internal consultation was conducted with the Executive Management Team and relevant officers, ensuring the proposed Policy aligns with the Shire's operational requirements and legislative responsibilities. No external consultation was required at this stage.

## Statutory Environment

The proposed Policy is guided by the following legislation:

- Privacy and Responsible Information Sharing Act 2024 (WA);
- Freedom of Information Act 1992 (WA);
- Privacy Act 1988 (Cth);
- Local Government Act 1995 (WA); and
- State Records Act 2000 (WA).

## Policy Implications

Adoption of this Policy will complement the existing General Administration policies in the Shire's Council Policy Manual and ensure alignment with the *Privacy and Responsible Information Sharing Act 2024*.

## Financial Implications

Nil

## Strategic Implications

### **Shire of Cuballing Strategic Community Plan 2023-2033:**

#### Governance

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

## Risk Implications

Risk	Risk Likelihood	Risk Impact / Consequence	Risk Rating	Principal Risk Theme	Risk Action Plan (Controls or Treatment proposed)
Non-compliance with the <i>Privacy and Responsible Information Sharing Act 2024</i> could result in significant legal and reputational consequences. Adopting this Policy mitigates these risks by establishing clear guidelines for information handling and breach management.	Unlikely (2)	Major (4)	Medium (5-9)	Compliance Requirements	Manage by implementing and maintaining Council Policy 2.7 – Information Handling and Breach Policy, supported by regular staff training, internal audits, and ensuring prompt breach response mitigation.

## Risk Matrix

Consequence Likelihood		Insignificant	Minor	Moderate	Major	Catastrophic
		1	2	3	4	5
Almost Certain	5	Medium (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Medium (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Medium (6)	Medium (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Medium (6)	Medium (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Medium (5)

A risk is often specified in terms of an event or circumstance and the consequences that may flow from it. An effect may be positive, negative or a deviation from the expected and may be related to the following objectives; occupational health and safety, financial, service interruption, compliance, reputation and environment. A risk matrix has been prepared and a risk rating of eight (8) has been determined for this item. Any items with a risk rating over 10 or greater (considered to be high or extreme risk) will be added to the Risk Register, and any item with a risk rating of 16 or greater will require a specific risk treatment plan to be developed.

### Comment/Conclusion

The proposed Information Handling and Breach Policy provides clear guidelines for managing sensitive information and responding effectively to data breaches. It demonstrates the Shire's commitment to protecting privacy and ensuring compliance with legislative obligations.

The Policy aligns with the Shire's Strategic Community Plan and strengthens organisational resilience.

### Voting Requirements

Simple majority

#### **OFFICER'S RECOMMENDATION:**

That Council:

- 1) Adopts the Information Handling and Breach Policy, as presented in Attachment 1, and incorporates it into the Shire of Cuballing's Council Policy Manual, ensuring compliance with the Privacy and Responsible Information Sharing Act 2024;
- 2) Authorises the Chief Executive Officer to implement necessary administrative procedures to support the Policy's operation; and
- 3) Publishes the Policy on the Shire's website for community information.

## DRAFT Information Handling and Breach Policy

<b>Statutory context</b>	Freedom of Information Act 1992 (WA) Privacy Act 1988 (Cth) Local Government Act 1995 (WA)
<b>Corporate context</b>	Code of Conduct for Council Members, Committee Members and Candidates Employee & Volunteer Code of Conduct Record Keeping Plan
<b>History</b>	<b>Draft</b> <b>January 2025</b>

### **Policy Statement**

The Shire of Cuballing is committed to safeguarding all information it collects, stores, and manages, compliant with the obligations and requirements of legislation regarding Privacy and Responsible Information Sharing (PRIS). This Policy establishes a framework to ensure the confidentiality, integrity, and accessibility of information while providing clear processes to handle data breaches effectively.

### **Scope**

This policy applies to Elected Members, all employees, contractors, volunteers, and agents of the Shire of Cuballing involved in collecting, handling, or managing information.

### **Key Principles**

#### The Collection of Personal Information:

The Shire of Cuballing collects personal information from customers and stakeholders to perform its functions and activities. Sensitive personal information is only collected under the following circumstances:

- It is necessary for the Shire's functions and activities;
- The individual consents to the collection;
- It is required or authorised by law;
- It is necessary to establish, exercise, or defend a legal or equitable claim;
- It is required for government-funded welfare or educational research or statistical purposes; or
- It is necessary to prevent or reduce;
  - serious threats to an individual's life, health, safety, or welfare;
  - serious threats to public health, safety, or welfare; or
  - threats to an individual's life, health, safety, or welfare caused by family violence.

#### Access and Correction of Personal Information

The Shire of Cuballing ensures personal information is accurate and accessible.

- **Informal Updates:** Updates to personal information are generally handled informally without requiring a formal process
- **Informal Access:** Personal information, such as correspondence or applications related to an individual, is typically provided informally on request, if sufficient identification can be provided.
- **Freedom of Information Act:** Individuals can access and correct their information under the *Freedom of Information Act 1992 (WA)*.
- **PRIS Legislation:** Access and correction requests may also be made under Information Privacy Principle 6 (IPP6) in the PRIS legislation.

### Disclosure of Information to Third Parties

The Shire of Cuballing may disclose personal information to third parties in the following cases:

- Information Sharing Agreements: Under an approved agreement or request with another public entity;
- When the customer or stakeholder consents to the disclosure;
- For public interest research or analysis;
- When required or authorised by law;
- For law enforcement functions;
- To complete or improve the function for which the information was provided;
- To prevent or reduce serious threats to individuals or public health, safety, or welfare;
- When necessary for child protection or family violence functions;
- When the information relates to family violence and involves the perpetrator or alleged perpetrator.

### The Protection of Information

The Shire of Cuballing is committed to safeguarding personal information against misuse, loss, modification, and unauthorised access or disclosure. The Shire will:

- Securely Dispose: Permanently de-identify or destroy personal information that is no longer required, unless law mandates its retention.
- Implement Robust Security: Use multiple layers of security, including:
  - Encryption.
  - Multi-factor authentication ('MFA').
  - Security awareness training.
  - Email, and network security.
  - Third-party risk assessments.
  - Adherence to Australian Signals Directorate Essential 8 Maturity Level 1 guidelines.

These measures reflect the Shire of Cuballing's commitment to protecting personal information, ensuring compliance with privacy laws, and maintaining the trust of its community.

### **Handling Privacy Complaints and Information Breaches**

The Shire of Cuballing's designated Information Officer is the Deputy Chief Executive Officer (DCEO), who can be contacted for complaints related to acts or practices of the Shire that may constitute an interference with the privacy of an individual.

The DCEO will coordinate responses and record management of these complaints. Complaints can be directed to [dceo@cuballing.wa.gov.au](mailto:dceo@cuballing.wa.gov.au). The DCEO will aim to provide a formal response to the complainant as soon as reasonably practicable upon receiving all required information. If any delays are unavoidable, the complainant will be informed accordingly.

The Chief Executive Officer (CEO) is ultimately responsible for ensuring compliance with privacy-related obligations, overseeing the DCEO's efforts to address privacy complaints effectively and ensuring the Shire meets its statutory responsibilities under relevant legislation. This structure reinforces the Shire's commitment to protecting privacy and responding transparently to any concerns raised.

### **Notifiable Information Breach**

An interference with the privacy of individuals may constitute a notifiable information breach, which includes:

- Unauthorised access to information
- Unauthorised disclosure of information
- Loss of information.

If an alleged interference with privacy occurs, individuals have the right to escalate their concerns by lodging a complaint with the Information Commissioner of Western Australia. The information Commissioner and their staff are tasked with assisting individuals in formulating and submitting privacy complaints when required.

### Breach Management

1. **Identification:** Employees must report any suspected or actual breach to their manager or the DCEO as the designated Information Officer.
2. **Containment:** Immediate actions will be taken to limit the impact of a breach, such as securing affected systems and data.
3. **Assessment:** The DCEO will assess the scope and potential impact of the breach, including any risks to individuals or the organisation.
4. **Notification:** Where required, affected individuals, the Office of the Information Commissioner, and other relevant bodies will be notified promptly and transparently.
5. **Review:** Following a breach, the Shire will conduct a review to identify and address root causes and improve processes to prevent recurrence.

### Roles and Responsibilities

- Chief Executive Officer: Ensures organisational compliance with this Policy
- Deputy CEO, as the designated Information Officer: Coordinates breach responses, maintains records, and provides advice on compliance matters.
- Managers: Oversee adherence to the Policy within their teams
- Employees and Contractors: Abide by the Policy and report breaches.

### Policy Monitoring and Review

This Policy will be reviewed every two years or as required by legislative changes.

### Definitions

<b>Handle</b>	Refers to collecting, holding, managing, using, or disclosing information.
<b>Information Breach</b>	The unauthorised access, disclosure, or loss of information.
<b>Interference with Privacy</b>	Includes the following: <ul style="list-style-type: none"> <li>a) Acts or practices by the Shire that contravene the proposed <i>Privacy and Responsible Information Sharing Act 2024 (WA)</i> (PRIS Act), in relation to personal or de-identified information linked to an individual.</li> <li>b) Failures by the Shire to comply with obligations under the PRIS Act regarding suspected or confirmed notifiable information breaches involving personal information.</li> <li>c) Non-compliance in handling personal information during a function or activity.</li> </ul>
<b>Notifiable Information Breach</b>	Occurs in any of the following scenarios: <ul style="list-style-type: none"> <li>a) Unauthorised Access or Disclosure: <ul style="list-style-type: none"> <li>• Unauthorised access to, or disclosure of, personal information held by an IPP entity; and</li> <li>• A reasonable person concludes that such access or disclosure is likely to cause serious harm to any individual to whom the information relates.</li> </ul> </li> </ul>

	<p>b) Loss of Personal Information:</p> <ul style="list-style-type: none"> <li>• Personal information held by an IPP entity is lost under circumstances where unauthorised access or disclosure is likely to occur; and</li> <li>• If access or disclosure does occur, a reasonable person concludes it would likely result in serious harm to any individual to whom the information relates.</li> </ul> <p>c) Breach Determination:</p> <ul style="list-style-type: none"> <li>• Unauthorised access, disclosure, or loss of personal information held by an IPP entity; and</li> <li>• The access, disclosure, or loss occurs under circumstances outlined in a notifiable information breach determination.</li> </ul>
<b>Personal Information</b>	<p>Any information or opinion, true or not, and recorded or not, that relates to an individual (living or deceased) whose identity is apparent or can reasonably be ascertained. This includes: Name, date of birth, or address;</p> <ul style="list-style-type: none"> <li>a) Unique identifier, online identifier, or pseudonym;</li> <li>b) Contact information;</li> <li>c) Information related to an individual's location;</li> <li>d) Technical or behavioural information about an individual's activities, preferences, or identity;</li> <li>e) Inferred information, including behavioural or preference predictions or profiles generated from aggregated data; and</li> <li>f) Information linked to physical, physiological, genetic, mental, behavioural, economic, cultural, or social characteristics of an individual.</li> </ul>
<b>Sensitive Personal Information</b>	<p>A specific category of personal information that relates to:</p> <ul style="list-style-type: none"> <li>a) Racial or ethnic origin;</li> <li>b) Gender identity, particularly when it differs from assigned sex at birth;</li> <li>c) Sexual orientation or practices;</li> <li>d) Political opinions;</li> <li>e) Membership in political associations;</li> <li>f) Religious beliefs or affiliations;</li> <li>g) Philosophical beliefs;</li> <li>h) Membership in professional or trade associations;</li> <li>i) Membership in a trade union;</li> <li>j) Criminal records;</li> <li>k) Health information;</li> <li>l) Genetic or genomic information;</li> <li>m) Biometric information.</li> </ul>

**Procedures**

**Data Breach Reporting and Response Procedure** (to be developed as required)

Records Management Procedure

**Employee Training on Information Security** (to be developed as required)



## Forms and Templates

Data Breach Incident Report form (to be developed as required)

Privacy Impact Assessment Template (to be developed as required)

– *End of Policy*

## Notes

This Policy reflects best practices in information management and aligns with statutory obligations.

9.2.2 Memorandum of Understanding – Provision of Library Services

File Ref. No:	NA
Disclosure of Interest:	Nil
Date:	13 <sup>th</sup> February 2025
Author:	Chris Paget - CEO
Attachments:	Shire of Narrogin Draft MOU – Library Services

Summary

For Council to consider and approve the Memorandum of Understanding (MOU) between the Shire of Cuballing and the Shire of Narrogin for the provision of Library Services.

Background

The Shire of Narrogin have recently contacted the CEO regarding the establishment of an MOU for the provision of library services to our residents through the Narrogin Regional Library. This arrangement has existed for many years without formal agreement apparently being in place; the Shire of Cuballing has budgeted an amount of \$5,000 towards the service in the 2024-25 financial year, and from checking previous budgets this same allocation has been made since at least 2014-15 (with smaller amounts in years prior to that).

Comment

As detailed in the attachment, the proposed MOU sets out the terms and understanding between Shire of Narrogin and Shire of Cuballing to provide financial support for the operations of the R.W. (Bob) Farr Memorial Library operated and managed by the Shire of Narrogin and to ensure free and unrestricted access to library services for residents and ratepayers of the Shire Cuballing.

The initial financial contribution for 2024-25 is \$5,000 plus GST and is subject to review in April of each subsequent year with any adjustment to be mutually agreed upon by both Shires. The Shire of Narrogin continues to be responsible for the overall operation of the library and managing its collections/stock and will meet with the Shire of Cuballing on at least an annual basis to report on and discuss engagement progress, joint initiatives and possible service improvements.

The MOU will commence on the date of signing and remain in operation until termination by either party giving 90 days’ notice.

Consultation

Dale Stewart	Chief Executive Officer, Shire of Narrogin
Danielle Van Rooyen	Business Development & Innovation Officer, Shire of Narrogin

Statutory Implications

Local Government Act 1996 section 3.69

Policy Implications

Nil

Financial Implications

As noted above, an allocation of \$5,000 in 2024-25 towards the library service, with yearly review thereafter.

Strategic Implications

**Shire of Cuballing Strategic Community Plan 2023-2033:**

Social

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

Governance

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

Voting Requirements

Simple majority

**OFFICER'S RECOMMENDATION:**

**That Council accepts and approves the Memorandum of Understanding between the Shires of Cuballing and Narrogin for the provision of Library Services.**

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**LIBRARY SERVICES  
MEMORANDUM OF UNDERSTANDING (MOU)**

Is made on the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_

**Between:**

The Shire of Narrogin  
89 Earl Street  
Narrogin WA 6312

**And:**

The Shire of Cuballing  
186 Campbell Street  
Cuballing WA 6311

**1. Purpose:**

This Memorandum of Understanding (MOU) sets out the terms and understanding between Shire of Narrogin and Shire of Cuballing to provide financial support for the operations of the R.W. (Bob) Farr Memorial Library operated and managed by the Shire of Narrogin and to ensure free and unrestricted access to library services for residents and ratepayers of the Shire Cuballing.

**2. Background**

The R.W. (Bob) Farr Memorial Library in Narrogin provides valuable community resources, including books, digital media, educational materials, and public programs. This MOU formalises the understanding between the Shires of Narrogin and Cuballing to enhance library access for residents of the Shire of Cuballing, thereby supporting the ongoing operations of the library.

As of 12 February 2025, the current membership statistics for the Shire of Cuballing are as follows:

- Cuballing: 174 members
- Popanyinning: 105 members.

These figures reflect the ongoing engagement and interest in the library's services within the Shire of Cuballing.

**3. Objectives**

This MOU aims to:

- Enable residents and ratepayers of the Shire of Cuballing to utilise all Library services provided by the Shire of Narrogin free of charge.
- Enable an annual financial contribution from the Shire of Cuballing to the Shire of Narrogin to support library operations.
- Establish a cooperative relationship for mutual benefit and service improvements.

**4. Financial Contribution**

Shire of Cuballing agrees to provide an annual contribution to Narrogin to support the operation and maintenance of the R. W. (Bob) Farr Memorial Library.

- **Amount:** \$5,000 plus GST per annum for the 2024/25 financial year.
- **Payment:** The Shire of Narrogin will invoice the Shire of Cuballing in July of each financial year for the agreed contribution.
- **Review:** The contribution will be reviewed annually in April and subject to mutual agreement for any adjustments.

## **5. Access to Library Services**

Residents and ratepayers of the Shire of Cuballing shall have free access to all Library services, excluding housebound services but including and not limited to:

- Borrowing of books, materials and resources;
- Access to digital resources, online databases and e-learning tools;
- Participation in Library programs and events;
- Use of Library facilities, such as study areas and ICT Resources.
- Access to local history resources related to the Shire of Cuballing, including photographs, books, and documents within the library's local history collection; and
- Access to e-books and other e-resources, free streaming services, the Betta Beginnings program, and .early literacy support.

## **6. Responsibilities of the Parties**

### **6.1 Shire of Narrogin will:**

- Ensure that all Shire of Cuballing residents and ratepayers have unrestricted access to Library services.
- Provide operational management of the R. W. (Bob) Farr Memorial Library through a qualified Library Technician as Coordinator.
- Maintain and update Library resources, including digital and physical collections.

### **6.2 Shire of Cuballing will:**

- Provide the agreed annual financial contribution of the amount agreed annually commencing as \$5,000 plus GST in the 2024/25 financial year.
- Encourage Shire of Cuballing residents to actively utilise Library services.
- Nominate a Shire representative to meet with the Library Technician annually.

## **7. Coordination and Meetings**

The Library Technician (Coordinator) from Narrogin will meet with a representative from Shire of Cuballing at least once per year to:

- Review usage and engagement statistics;
- Discuss any service improvements or feedback; and
- Plan joint initiatives, if applicable.

## **8. Reporting**

Narrogin will provide an annual report to Shire of Cuballing, which will include:

- Details of Library usage by Cuballing residents;
- Summary of key services utilised; and
- Any significant updates or changes to Library operations.

## **9. Term and Termination**

- This MOU will commence on the date of signing and remain effective until terminated by either party.
- Either party may terminate the agreement by providing 90 days' written notice.

## **10. Review and Amendments**

- The agreement will be reviewed from time to time but at least every 3 years to ensure its effectiveness and relevance.
- Any amendments must be mutually agreed upon in writing by both parties.

**11. Legal Effect**

This MOU is intended to formalise the cooperative arrangement but does not create legally binding obligations. Any disputes will be resolved through good faith negotiations between the Chief Executive Officers of both Local Governments.

**12. Agreement**

By signing the below each party is expressing agreement to proceed with this Memorandum of Understanding.

Executed for and on behalf of

**Signatories**

**For the Shire of Narrogin:**

Name: \_\_\_\_\_

Position: \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Executed for and on behalf of

**For the Shire of Cuballing:**

Name: \_\_\_\_\_

Position: \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

**9.3 MANAGER OF WORKS AND SERVICES:**

Nil

**10. COMMITTEE REPORTS**

Nil

**11. ELECTED MEMBERS' MOTION OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN**

Nil.

**12. URGENT BUSINESS WITHOUT NOTICE WITH THE APPROVAL OF THE PRESIDENT OR MEETING**

Nil

**13. CONFIDENTIAL MATTERS**

Nil

**14. NEXT MEETING**

Ordinary Council Meeting, 3.00pm. Wednesday 19 March 2025 at the Shire of Cuballing CWA Hall, Campbell Street, Cuballing

**15. CLOSURE OF MEETING**