

*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 18th February 2026

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:

3.1.1 Attendance

Elected Members

Cr Adrian Kowald - President
Cr Robert Harris – Deputy President
Cr Scott Ballantyne
Cr Steve Sexton
Cr Matthew Dent
Cr Sarah Hawksley

Staff

Mr Chris Paget	Chief Executive Officer
Mr Bruce Brennan	Manager of Works and Services

Visitors

3.1.2 Apologies

Nil

3.1.3 Leave of Absence

3. PUBLIC QUESTION TIME:

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

www.cuballing.wa.gov.au

Some of the notable provisions are:

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

4.2 Written Questions Provided in Advance

4.3 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 17th December 2025

OFFICER'S RECOMMENDATION:

That the Minutes of the Ordinary Meeting of Council held on Wednesday 17th December 2025 be confirmed as a true record of proceedings.

Moved _____ Seconded _____

6.1.2 Meeting of Audit Committee held on Monday 22nd December 2025

OFFICER'S RECOMMENDATION:

That the Minutes of the Audit Committee meeting held on Monday 22nd December 2025 be confirmed as a true record of proceedings.

Moved _____ Seconded _____

6.1.3 Special Meeting of Council held on Monday 22nd December 2025

OFFICER'S RECOMMENDATION:

That the Minutes of the Special Meeting of Council held on Monday 22nd December 2025 be confirmed as a true record of proceedings.

Moved _____ Seconded _____

OFFICER'S RECOMMENDATION:

That the Minutes of the Annual General Meeting of Electors held on Wednesday 4th February 2026 be confirmed as a true record of proceedings.

Moved

Seconded

7. PETITIONS/DEPUTATIONS/PRESENTATIONS/ SUBMISSIONS:

8. DISCLOSURE OF FINANCIAL INTEREST:

DISCLOSURE OF FINANCIAL INTEREST AND PROXIMITY INTEREST

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

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

Name	Item No	Interest	Nature

DISCLOSURE OF INTEREST AFFECTING IMPARTIALITY

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

Name	Item No	Interest	Nature

9. REPORTS OF OFFICERS AND COMMITTEES:

9.1 DEPUTY CHIEF EXECUTIVE OFFICER:

9.1.1 List of Payments – December 2025

File Ref. No:	NA
Disclosure of Interest:	Nil
Date:	10 th February 2026
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 2025.

Background – Nil

Comment

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

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 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 \$715132.76 included at Attachment 9.1.1A.**
2. **a summary of transactions completed on Credit Cards by Council Staff for the period ending 31st December 2025 included at Attachment 9.1.2B.**
3. **a summary of transactions completed on Petty Cash for the period ending 31st December 2025.**

9.1.1A List of Payments – December 2025

Chq/EFT	Date	Name	Description	Amount
857	01/12/2025	Police Licensing Payments	Police Licensing Payments	-1387.65
857	02/12/2025	Police Licensing Payments	Police Licensing Payments	-323.60
DD5027.1	03/12/2025	Australian Super	Payroll Deductions	-2937.44
DD5027.9	03/12/2025	Rest	Superannuation Contributions	-235.98
DD5027.8	03/12/2025	Colonial First State	Superannuation Contributions	-379.64
DD5027.7	03/12/2025	Hostplus Super	Superannuation Contributions	-118.75
DD5027.6	03/12/2025	MLC Super Fund	Superannuation Contributions	-1427.91
DD5027.5	03/12/2025	Care Super	Superannuation Contributions	-309.70
DD5027.4	03/12/2025	Mercer Superannuation	Superannuation Contributions	-599.81
DD5027.3	03/12/2025	Matrix Superannuation	Superannuation Contributions	-291.08
DD5027.2	03/12/2025	Aware Super Pty Ltd	Superannuation Contributions	-4018.07
857	03/12/2025	Police Licensing Payments	Police Licensing Payments	-467.95
857	04/12/2025	Police Licensing Payments	Police Licensing Payments	-353.15
EFT10174	05/12/2025	Warda Kadak	Traffic Management and Traffic Control Cuballing East Road WSN	-26382.40
EFT10173	05/12/2025	T/A Octave Holdings (Narrogin Toyota) Narrogin Stihl	1 X Cab Air Con Filter	-92.40
EFT10175	05/12/2025	Wheatbelt Strength & Conditioning	Exercises Class November 2025	-841.50
EFT10172	05/12/2025	Regional Development Australia Wheatbelt Inc	6 X Boxes Toilet Paper	-336.00
EFT10171	05/12/2025	Peter John Denton	Art Classes 2025/2026 November 2025	-517.97
EFT10170	05/12/2025	Octave Holdings T/A Narrogin Toyota Mazda	70,000km Service on CN0 Toyota Hilux SR5	-956.69
EFT10149	05/12/2025	Air Response	Inspect Faulty Air Conditioner at Popanyinning School	-215.00
EFT10150	05/12/2025	Brandworx Australia	Uniforms for Shire Staff	-129.15
EFT10151	05/12/2025	Bruce Brennan	Staff Reimbursement 50% Electricity	-141.24
EFT10152	05/12/2025	Burgess Rawson (WA) Pty Ltd	Water Consumption - Cuballing War Memorial 28/07/2025-30/09/2025	-168.97
EFT10153	05/12/2025	Best Office Systems	Monthly Photocopying Charges 25/26	-914.53
EFT10154	05/12/2025	Cuballing Roadhouse Restaurant & Lpo Pty Ltd	Monthly Account – November 2025	-494.50
EFT10155	05/12/2025	Dx Print Group Pty Ltd	250 X Business Cards for Shire President	-148.50
EFT10156	05/12/2025	Elizabeth Anne Newman	Reimbursement For Dog Registration (Sterilised)	-150.00
EFT10157	05/12/2025	Firecore Solutions	Inspection Of Fire Extinguishers - Shire Vehicles	-1056.55
EFT10158	05/12/2025	Fulford Earthmoving & Civil	Pushing Up Of 4,000m3 Of Gravel Burges Gravel Pit for WSN	-7040.00
EFT10159	05/12/2025	Farmworks Narrogin	1 X Pellet (60 Bags) Rapid Set for Dents Rd Signage Plus Pellet	-867.33
EFT10160	05/12/2025	Great Southern Fuel Supplies	Bulk Diesel Fuel Delivery 25/26	-6693.26
EFT10161	05/12/2025	Hancocks Home Hardware	Keys Cut for the Bus	-12.00
EFT10162	05/12/2025	Heidelberg Materials	750 Ton X 14mm Washed Granite As Per MRD Spec As Per RFQ 17985694 150 Ton	-24449.73

EFT10163	05/12/2025	Kalexpress & Quality Transport	Monthly Freight Charges - Various Accounts	-86.30
EFT10164	05/12/2025	Keeling Electrical Group Pty Ltd	Issue With Power Circuit at Shire Office	-394.46
EFT10165	05/12/2025	Melchiorre Plumbing and Gas	Testing Of 6 X Rpzs Around the Cuballing Shire Standpipes and Tanks	-1650.00
EFT10166	05/12/2025	Narrogin Earthmoving and Concrete	Hire Of Semi Side Tipper for Cuballing East Road	-45685.75
EFT10167	05/12/2025	Narrogin Gasworx	2 X 9kg Gas Bottles for Public BBQ	-60.00
EFT10168	05/12/2025	Narrogin Packaging and Motorcycles & Accessories	6 X Sprinkler Heads	-138.00
EFT10169	05/12/2025	Narrogin Tyrepower	4 X Haulmax Drive Tyres for CN047	-4096.00
857	08/12/2025	Police Licensing Payments	Police Licensing Payments	-16.80
857	09/12/2025	Police Licensing Payments	Police Licensing Payments	-2045.00
20383	10/12/2025	Synergy	Electricity Charges - 138 Campbell Street, Cuballing, Rec Centre	-896.96
20382	10/12/2025	Shire Of Cuballing	Petty Cash November 2025	-132.10
EFT10203	10/12/2025	Zircodata Pty Ltd	Monthly Archive Storage Fees 25/26	-32.60
EFT10202	10/12/2025	Wren Oil	Pump Out Waste Oil at Cuballing Transfer Station 4,000lt	-1309.00
EFT10176	10/12/2025	Aylmore Fabrication & Welding	Repairs To Cn 2. 3 Ton Tipper Truck -- Repair Mud Guard and Repair Tail Gate	-1190.09
EFT10177	10/12/2025	Allan's Bobcat & Truck Hire	Grave Dig – Popanyinning Cemetery	-605.00
EFT10178	10/12/2025	BKS Electrical	Attend Popo Toilet - Retrieve Footage Fo NGN Police 17-29 Oct Footage	-907.50
EFT10179	10/12/2025	BMR Mechanical, B & A Rowe Pty Ltd Atf The Rowe Family Trust	Repairs To Cn 10092 Side Tipping Trailer After Accident 19/11/2025	-1985.20
EFT10180	10/12/2025	Bruce Brennan	Staff Reimbursement 50% Electricity -	-141.28
EFT10181	10/12/2025	Builders Registration Board Building Commission	BSL Remittance - November 2025	-1881.78
EFT10182	10/12/2025	Best Office Systems	Supply of Fixed Height lfp Trolley For Benq Interactive Flat Panel Display Screen	-874.50
EFT10183	10/12/2025	Corsign (WA) Pty Ltd	List Of Signs as Per Quote 00098238 Dents Road	-977.35
EFT10184	10/12/2025	Country Paint Supplies	1 X 5lt Septone Alibrite	-27.45
EFT10185	10/12/2025	Cuballing Windscreens, Panel, Paint and Towing	Towing Of Broken Done Ford Ranger Cuballing East Road	-275.00
EFT10186	10/12/2025	Department Fire and Emergency Services	2024-2025 ESL Levy OPT B	-1312.22
EFT10187	10/12/2025	Eftsure Pty Ltd	Monthly Subscription – December 2025	-676.50
EFT10188	10/12/2025	Great Southern Waste Disposal	Rubbish Removal – November 2025	-8680.76
EFT10189	10/12/2025	Haulmore Trailer Sales	1 X Seal Kit to Suit Hydraulic Motor for Water Tanker	-280.50
EFT10190	10/12/2025	ITR Pacific Pty Ltd	34 X Loader Bucket and Rake Tips 9n4252u 34 X Pins 1324763 34 X Retainers 1495733	-3104.58
EFT10191	10/12/2025	Landgate	Interim Rating Rolls - UV R2025/10	-277.94
EFT10192	10/12/2025	Mcpest Pest Control	Spraying Of Spiders for Aged Housing Units	-770.00

EFT10193	10/12/2025	Melchiorre Plumbing and Gas	Inspect And Repair Fault with Septics Alarm Going Off	-311.85
EFT10194	10/12/2025	Narrogin Earthmoving and Concrete	3 X Semi Side Tipper Hire 10 Days	-53361.00
EFT10195	10/12/2025	Narrogin Packaging and Motorcycles & Accessories	4 X 5lt Revive Disinfectant 20 X Urinal Pads	-221.20
EFT10196	10/12/2025	Neat (Narrogin Electrical Appliance Testing)	Annual Electrical Testing of Equipment	-1083.50
EFT10197	10/12/2025	R Munns Engineering Consulting Services	Survey Setout Cuballing East Road	-14853.23
EFT10198	10/12/2025	Sheridan's	Name Badges for Shire Staff	-303.77
EFT10199	10/12/2025	St John Ambulance WA Ltd Narrogin Sub Centre	First Aid Training – Shire Staff	-180.00
EFT10200	10/12/2025	Warda Kadak	Traffic Management and Traffic Control Cuballing East Road WSN	-11176.00
EFT10201	10/12/2025	Westrac	2 X Mirrors to Suit Cat 930g	-783.68
857	11/12/2025	Police Licensing Payments	Police Licensing Payments	-137.35
857	12/12/2025	Police Licensing Payments	Police Licensing Payments	-982.45
857	16/12/2025	Police Licensing Payments	Police Licensing Payments	-1088.10
6320385	16/12/2025	Synergy	Electricity Charges - 42 Austral Street, Cuballing (Shire Depot)	-2033.91
857	17/12/2025	Police Licensing Payments	Police Licensing Payments	-16.80
DD5041.5	17/12/2025	Care Super	Superannuation Contributions	-309.70
DD5041.4	17/12/2025	Mercer Superannuation	Superannuation Contributions	-599.81
DD5041.3	17/12/2025	Matrix Superannuation	Superannuation Contributions	-291.08
DD5041.2	17/12/2025	Aware Super Pty Ltd	Superannuation Contributions	-3840.97
DD5041.1	17/12/2025	Australian Super	Payroll Deductions	-2938.64
857	17/12/2025	ATO Clearing Account Bas	ATO Clearing Account Bas	-46032.00
DD5041.6	17/12/2025	MLC Super Fund	Superannuation Contributions	-1427.91
DD5041.7	17/12/2025	Hostplus Super	Superannuation Contributions	-112.87
DD5041.8	17/12/2025	Colonial First State	Superannuation Contributions	-379.64
DD5041.9	17/12/2025	Rest	Superannuation Contributions	-235.98
857	18/12/2025	Police Licensing Payments	Police Licensing Payments	-183.50
857	22/12/2025	Police Licensing Payments	Police Licensing Payments	-225.00
858	22/12/2025	Interest On Aged Accommodation Units	Interest On Aged Accommodation Units	-14415.25
858	22/12/2025	Principal Repayment Aged Accommodation	Principal Repayment Aged Accommodation	-38954.63
EFT10221	23/12/2025	Mcdougall Weldments	Monthly Account	-321.63
EFT10222	23/12/2025	Mcpest Pest Control	Inspect And Treat White Ants in Reserve Between Tavern and John Robinson	-220.00
EFT10223	23/12/2025	Narrogin Earthmoving and Concrete	3 X Semi Side Tipper Hire 10 Days	-1795.75
EFT10224	23/12/2025	Narrogin Freightlines	Monthly Freight Charges	-163.36
EFT10225	23/12/2025	Narelle Gay Rowe	Utilities Subsidy - Reimbursement of Internet Costs	-70.83
EFT10226	23/12/2025	Narrogin Tyrepower	1 X New Trailer Tyre 11r - 22.5 For Side Tipper	-1001.00
EFT10227	23/12/2025	Peter John Denton	Art Classes 2025/2026 – December 2025	-375.00
EFT10228	23/12/2025	Parrys Narrogin	Uniforms for Depot Crew	-660.21
EFT10229	23/12/2025	Sarah Hawksley	Reimbursement Of Councillor Nomination	-100.00

EFT10230	23/12/2025	St John Ambulance Western Australia Ltd	4 X First Aid Training – Shire Staff	-360.00
EFT10231	23/12/2025	Station Motors Group Katanning (Edwards Isuzu Ute, Station Motors Holden and Station Motors Vehicle Group)	30,000 Km Service and Fuel Filter - CN1	-672.53
EFT10232	23/12/2025	Security Man Pty Ltd	Quarterly Monitoring Costs	-110.00
EFT10233	23/12/2025	T-Quip	Mower Blades - Maintenance	-521.02
EFT10234	23/12/2025	Wallis Computer Solutions	Support From Wallis It - December 2025	-547.80
EFT10235	23/12/2025	Warda Kadak	Traffic Management and Traffic Control Cuballing East Road WSNF	-32201.40
EFT10236	23/12/2025	Western Stabilisers	Supply Of Materials for Stabilisation and Wet Mixing on the Cuballing East Rd	-189114.20
EFT10237	23/12/2025	Westrac	2,750hr Service Cat 140 Grader Cn387	-1922.04
EFT10238	23/12/2025	Wheatbelt Strength & Conditioning	Exercise Classes Each Fortnight 25/26 - December	-610.50
EFT10239	23/12/2025	Wilson's Sign Solutions	8 X Honour Board Plaques	-236.50
EFT10205	23/12/2025	AMD Audit and Assurance Pty Ltd	Verification And Sign Off of Deferred Pensioner Rates Certificate for the Year Ended 30th June 2025	-660.00
EFT10204	23/12/2025	Adrian James Kowald	Reimbursement Of Councillor Nomination	-100.00
20386	23/12/2025	Synergy	Electricity Charges - Lot 1 Great Southern Hwy, Popanyinning (Public Toilets)	-201.34
20387	23/12/2025	Shire Of Cuballing	Standpipe Charges – November 2025	-29075.45
20388	23/12/2025	Water Corporation	Water Charges - Standpipe at Austral Street Cuballing Lot Pt B9	-5491.92
20389	23/12/2025	Yvonne Eva Mcdougall	Reimbursement Of Bond	-100.00
EFT10217	23/12/2025	Kalexpress & Quality Transport	Monthly Freight Charges	-306.10
EFT10220	23/12/2025	Malcolm Thompson Pumps	1 X Retic Pump for Cuballing Oval Dam	-8927.60
EFT10219	23/12/2025	LG Corporate Solutions Pty Ltd	Preparation Of 2024-2025 Annual Financial Report in the Statutory Form	-22825.00
EFT10216	23/12/2025	Hancocks Home Hardware	Monthly Account – November 2025	-268.50
EFT10215	23/12/2025	Great Southern Fuel Supplies	Bulk Diesel Fuel Delivery 25/26	-14465.58
EFT10214	23/12/2025	G.S. Hobbs Contracting	Hire Of Semi Watercart For Cuballing East Road WSNF	-5841.00
857	23/12/2025	Police Licensing Payments	Police Licensing Payments	-112.50
EFT10218	23/12/2025	Kelly Bolton	Reimbursement Of Bond	-100.00
EFT10213	23/12/2025	Edge Planning & Property	Town Planning Consultancy Services 25/26	-1200.23
EFT10212	23/12/2025	Eliza Alice Dowling	Reimbursement Of Councillor Nomination	-100.00
EFT10211	23/12/2025	Cuby Tavern	1 X Carton Carlton Dry Stubbies	-65.00
EFT10210	23/12/2025	Cuballing Roadhouse Restaurant & Lpo Pty Ltd	Monthly Account	-62.80
EFT10209	23/12/2025	Burgess Rawson (WA) Pty Ltd	Water Consumption - Cuballing War Memorial	-266.84
EFT10208	23/12/2025	BMR Mechanical, B & A Rowe Pty Ltd Atf The Rowe Family Trust	Repairs To Cn 10092 Side Tipping Trailer After Accident 19/11/2025	-1511.32
EFT10207	23/12/2025	Ascentive Pty Ltd	Preparation Of Business Case & Funding Application for Regional Housing Support Fund Round 1- 50% On Commencement	-10547.32

EFT10206	23/12/2025	Aylmore Fabrication & Welding	Repairs To Side Tipper Trailer After Accident 19/11/25	-8193.60
DD5089.1	23/12/2025	Telstra	Landlines – December 2025	-286.14
857	24/12/2025	Police Licensing Payments	Police Licensing Payments	-1288.10
20390	24/12/2025	Synergy	Electricity Charges - Lot 20 Howard Street, Popanyinning	-231.94
857	29/12/2025	Police Licensing Payments	Police Licensing Payments	-516.35
857	30/12/2025	Police Licensing Payments	Police Licensing Payments	-32.00
DD5052.3	31/12/2025	Matrix Superannuation	Superannuation Contributions	-308.07
DD5052.4	31/12/2025	Mercer Superannuation	Superannuation Contributions	-599.81
DD5052.5	31/12/2025	Care Super	Superannuation Contributions	-343.85
DD5052.6	31/12/2025	MLC Super Fund	Superannuation Contributions	-1427.91
DD5052.7	31/12/2025	Hostplus Super	Superannuation Contributions	-104.67
DD5052.8	31/12/2025	Colonial First State	Superannuation Contributions	-379.64
DD5052.9	31/12/2025	Rest	Superannuation Contributions	-235.98
DD5052.2	31/12/2025	Aware Super Pty Ltd	Superannuation Contributions	-4051.47
DD5052.1	31/12/2025	Australian Super	Payroll Deductions	-2452.07
Total				-715132.76

9.1.1B List of December 2025 Credit Card Transactions

Date	Name	Description	Amount
2/12/2025	Coles	Refreshments - Popo Hub	\$ 93.96
2/12/2025	Coles	Refreshments - Popo Hub - GST Free	\$ 35.34
10/12/2025	KMART	Microwave - Popo Hub	\$ 49.00
10/12/2025	Liberty Fuel	Fuel for CEO Vehicle	\$ 171.87
15/12/2025	Eftsure	Monthly Subscription Fee - December	\$ 676.50
16/12/2025	More Telecom	Internet for CEO Residence - Monthly	\$ 94.00
17/12/2025	Coles	Refreshments - Popo Hub	\$ 32.20
17/12/2025	BP Parklands	Fuel for CEO Vehicle	\$ 167.16
18/12/2025	Steelos Guns and Outdoors	Exiting Councillors Presents	\$ 385.00
18/12/2025	Starlink	Internet for the Popanyinning School	\$ 139.00
18/12/2025	Coles	Council Refreshments - GST Free	\$ 14.80
18/12/2025	Coles	Council Refreshments	\$ 91.30
19/12/2025	The Reject Shop	Wrapping Paper/Card	\$ 10.00
12/12/2025	Caltex Narrogin	Fuel for DCEO Vehicle - CN039	\$ 51.01
3/12/2025	Pivotel	Tracks Spotting for Works Crew	\$ 93.00
19/12/2025	Main Roads	Class 1 RAV - Oversized - Period Permit CN026	\$ 50.00
19/12/2025	Cuballing Tavern	Dinner for December Council Meeting	\$ 590.46
22/12/2025	Good Sportsman Marketing	Monthly Charge	\$ 30.32
22/12/2025	NAB	International Transaction Fee	\$ 0.91

Total	\$ 2,775.83
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9.1.1C List of December 2025 Petty Cash Transactions

	Refreshments	Art Classes	Admin Other	Stationery	
Item Description	1041050	CE01	J4114		Total
Groceries					
Misc(Cleaning supplies)					
Stationary/Postage					
Materials					
Licensing					
				Total	\$0.00

9.1.2 List of Payments – January 2026

File Ref. No:	NA
Disclosure of Interest:	Nil
Date:	11 th February 2026
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 January 2026.

Background – Nil

Comment

Council is provided with details of payments and credit card transactions made during the month of January 2026 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:

4. **the List of Accounts paid in January 2026 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 \$654,907.46 included at Attachment 9.1.1A.**
5. **a summary of transactions completed on Credit Cards by Council Staff for the period ending 31st January 2026 included at Attachment 9.1.2B.**
6. **a summary of transactions completed on Petty Cash for the period ending 31st January 2026.**

9.1.2A List of Payments – December 2025

Chq/EFT	Date	Name	Description	Amount
858	07/01/2026	Police Licensing Payments	Police Licensing Payments	-982.40
EFT10242	07/01/2026	Builders Registration Board Building Commission	December 2025 Building Forms	-113.30
EFT10240	07/01/2026	Air Response	Service Of 12 Split Systems Air Conditioner Aged Housing	-1005.50
EFT10243	07/01/2026	Best Office Systems	Monthly Photocopying Charges 25/26	-502.23
EFT10245	07/01/2026	Cuballing Roadhouse Restaurant & Lpo Pty Ltd	Postage/Freight	-480.40
EFT10244	07/01/2026	Corsign (WA) Pty Ltd	List Of Signs and Fitment Hardware	-1922.91
EFT10246	07/01/2026	Cuballing Windscreens	Supply And Fit 1 X New Windscreen – CN1	-2348.50
EFT10247	07/01/2026	Eftsure Pty Ltd	Eftsure Monthly Subscription Charges 25/26	-676.50
EFT10248	07/01/2026	Graeme Leslie Dent	Reimbursement	-6704.76
EFT10249	07/01/2026	Great Southern Waste Disposal	Rubbish Removal – December 20025	-7955.76
EFT10250	07/01/2026	Hersey Safety Pty Ltd	Various Items for Shire Depot	-875.71
EFT10251	07/01/2026	Interfire Agencies	2 X Red Wildland Fire Helmets	-735.10
DD5091.1	07/01/2026	Telstra	SMS Message Harvest Ban Service – Dec	-696.32
EFT10252	07/01/2026	Kalexpress & Quality Transport	Monthly Freight Charges	-1458.07
EFT10253	07/01/2026	LGIS Risk Management	LGIS Regional Risk Coordinator Program 2025/26	-3300.00
EFT10254	07/01/2026	Linton Park Farms Pty Ltd	12 Month Lease of Springhill Dam	-2200.00
EFT10255	07/01/2026	Mcdougall Weldments	Monthly Account	-238.09
EFT10256	07/01/2026	Melchiorre Plumbing and Gas	Repairs To Septics at Cuballing Hall and CWA	-1415.31
EFT10257	07/01/2026	Narrogin Bearing Services	Bearings And Consumables to Fix / Repair Hydro Motor on Water Cart 30,000lt - Rotary Seal And Freight	-195.08
EFT10258	07/01/2026	Narrogin Earthmoving and Concrete	Dry Hire Multi Tyred Roller and Smooth Drum Roller for Cuballing East Road WSN	-27572.60
EFT10259	07/01/2026	Narrogin Hardware and Building Supplies (Makit)	Monthly Account	-40.00
EFT10260	07/01/2026	Narrogin Packaging and Motorcycles & Accessories	Reticulation Fittings for Cuballing War Memorial Park	-184.80
EFT10261	07/01/2026	Omnicom Media Group Australia Pty Ltd	Deputy CEO Recruitment Ad in the West Australian	-1112.60
EFT10262	07/01/2026	Office Of the Auditor General	Fees For The 2024/25 Year Annual Audit	-39690.20
EFT10263	07/01/2026	Power Networkx	Telstra Internet Fibre Network December 25/26	-416.90
20393	07/01/2026	Shire Of Cuballing	Petty Cash December 2025	-201.67
20392	07/01/2026	Water Corporation	Water Charges - Ridely Street Cuballing Lot 301 Res 10329	-23620.69
20391	07/01/2026	Thomas Edward Cook	Pre Employment Medical Reimbursement	-190.00
EFT10241	07/01/2026	Bitutek	Supply And Lay Bitumen Surfacing on Cuballing East Rd Primer Seal as Per RFQ	-83028.00
EFT10264	07/01/2026	Shire Of Narrogin	800lt Of Emulsion	-2462.00

EFT10265	07/01/2026	Team Global Express Pty Ltd	2025/2026 Freight Charges	-161.84
EFT10266	07/01/2026	Total Quality Clean	Shire Office – Cleaning Carpet & Mats	-770.00
EFT10267	07/01/2026	Total Undercar	Tyre Rotation of All 4 Wheels	-45.00
EFT10268	07/01/2026	WA Local Government Association (Walga)	Walga Training Course the Role of Mayors & Presidents	-566.50
EFT10269	07/01/2026	Westrac	Purchase Of 1 X Caterpillar 315 2d Excavator as per Quote 159649-02	-302364.04
EFT10270	07/01/2026	Zircodata Pty Ltd	Monthly Archive Storage Fees 25/26	-32.60
858	08/01/2026	Police Licensing Payments	Police Licensing Payments	-1865.35
858	09/01/2026	Police Licensing Payments	Police Licensing Payments	-760.95
858	12/01/2026	Police Licensing Payments	Police Licensing Payments	-362.70
858	13/01/2026	Police Licensing Payments	Police Licensing Payments	-536.30
DD5066.1	14/01/2026	Australian Super	Payroll Deductions	-2782.27
DD5066.2	14/01/2026	Aware Super Pty Ltd	Superannuation Contributions	-4526.96
DD5066.3	14/01/2026	Matrix Superannuation	Superannuation Contributions	-325.04
DD5066.4	14/01/2026	Mercer Superannuation	Superannuation Contributions	-599.81
DD5066.5	14/01/2026	Care Super	Superannuation Contributions	-318.38
DD5066.6	14/01/2026	MLC Super Fund	Superannuation Contributions	-1427.91
DD5066.7	14/01/2026	Hostplus Super	Superannuation Contributions	-95.35
DD5066.8	14/01/2026	Colonial First State	Superannuation Contributions	-379.64
DD5066.9	14/01/2026	Rest	Superannuation Contributions	-307.02
858	14/01/2026	Police Licensing Payments	Police Licensing Payments	-285.15
EFT10284	15/01/2026	Westrac	250hr Service on Cs68 Smooth Drum Roller as per Estimate 114738-1	-4133.25
20395	15/01/2026	Synergy	Electricity Charges - Street Lights X 43	-653.85
20396	15/01/2026	Shire Of Cuballing	Standpipe Charges – December 2025	-23343.81
20397	15/01/2026	Water Corporation	Water Charges - 1991 High Street, Popanyinning (Bannister House)	-47.99
EFT10283	15/01/2026	Warda Kadak	Traffic Management and Traffic Control Cuballing East Road WSNF	-15088.15
EFT10282	15/01/2026	Narrogin Hire Service and Reticulation	6 X Boxes Toilet Paper	-336.00
EFT10281	15/01/2026	Narrogin Glass & Quickfit Windscreens & Narrogin Window Tinting	Replace Cracked Window Popanyinning Hall	-183.83
EFT10280	15/01/2026	Narelle Gay Rowe	Utilities Subsidy for DCEO 25/26	-69.15
EFT10279	15/01/2026	Metrocount	1 X100m Road Tube 20 X Centre Flaps	-1034.00
EFT10278	15/01/2026	Kalexpress & Quality Transport	Monthly Freight Charges - Various	-37.59
EFT10277	15/01/2026	John Parry Medical Centre	Pre Employment Medical	-205.00
EFT10271	15/01/2026	Department Fire and Emergency Services	2025/26 ESL Fire & Emergency Services - Emergency Services Levy	-2160.00
EFT10272	15/01/2026	Edge Planning & Property	Town Planning Consultancy Services 25/26	-910.52
EFT10274	15/01/2026	G.S. Hobbs Contracting	Supply Of 1 X Semi Side Tipper for the Cuballing East Road WSNF	-5172.75
858	15/01/2026	Police Licensing Payments	Police Licensing Payments	-6588.45
EFT10273	15/01/2026	Farmworks Narrogin	20 X Metsulfuron 6 X Bags of Simazine	-2420.66
EFT10275	15/01/2026	Great Southern Fuel Supplies	Bulk Diesel Fuel Delivery 25/26	-8344.23
EFT10276	15/01/2026	Hancocks Home Hardware	Monthly Account - Various Accounts	-109.00
858	16/01/2026	Police Licensing Payments	Police Licensing Payments	-13364.20

858	19/01/2026	Police Licensing Payments	Police Licensing Payments	-16872.15
858	20/01/2026	Police Licensing Payments	Police Licensing Payments	-517.40
858	21/01/2026	Police Licensing Payments	Police Licensing Payments	-1573.80
858	22/01/2026	Police Licensing Payments	Police Licensing Payments	-1134.60
858	23/01/2026	Police Licensing Payments	Police Licensing Payments	-321.65
EFT10285	27/01/2026	Westrac	Inspect and Repair Ride Control on Cat 938	-1897.27
DD5108.1	27/01/2026	Telstra	Mobile Charges – December 2025	-704.48
858	27/01/2026	Police Licensing Payments	Police Licensing Payments	-794.75
DD5104.1	28/01/2026	Australian Super	Payroll Deductions	-3393.93
DD5104.2	28/01/2026	Brisbane Smart Monday	Superannuation Contributions	-47.74
DD5104.3	28/01/2026	Aware Super Pty Ltd	Superannuation Contributions	-3660.07
DD5104.4	28/01/2026	Matrix Superannuation	Superannuation Contributions	-316.56
DD5104.5	28/01/2026	Mercer Superannuation	Superannuation Contributions	-599.81
DD5104.6	28/01/2026	Care Super	Superannuation Contributions	-301.59
DD5104.7	28/01/2026	MLC Super Fund	Superannuation Contributions	-1550.15
DD5095.1	28/01/2026	National Australia Bank	Credit Card December 2025	-2775.83
DD5104.8	28/01/2026	Hostplus Super	Superannuation Contributions	-122.07
DD5104.9	28/01/2026	Colonial First State	Superannuation Contributions	-379.64
DD5104.10	28/01/2026	Rest	Superannuation Contributions	-509.83
858	29/01/2026	Police Licensing Payments	Police Licensing Payments	-1535.85
858	30/01/2026	Police Licensing Payments	Police Licensing Payments	-857.65
Total				-654907.46

9.1.2B List of December 2025 Credit Card Transactions

Date	Name	Description	Amount
27/01/2026	7 Eleven	Fuel for CEO Vehicle	\$90.22
19/01/2026	Starlink	Internet for the Popanyinning School	\$139.00
16/01/2026	More Telecom	Internet for CEO Residence - Monthly	\$ 94.00
16/01/2026	VIBE Bunbury	Fuel for CEO Vehicle	\$134.96
7/01/2026	JB HI FI	New CEO Phone and Accessories	\$ 2,148.85
9/01/2026	Caltex Narrogin	Fuel for DCEO Vehicle - CN039	\$45.35
5/01/2026	Caltex Narrogin	Fuel for DCEO Vehicle - CN039	\$40.00
27/01/2026	Aveling	White Card Application - O.Sullivan	\$45.00
27/01/2026	Repco	Fuel Filter for CN1990	\$ 27.12
21/01/2026	Good Sportsman Marketing	Monthly Charge	\$30.01
21/01/2026	NAB	International Transaction Fee	\$0.90
9/01/2026	Narrogin Betta	Monitor for Admin Desk	\$325.00
		Hot Water Urn for CWA Hall	\$ 149.00
7/01/2026	Cuballing Tavern	Shire Staff Christmas Party 2025	\$2,387.71
5/01/2026	Pivotel	Tracks Spotting For Works Crew	\$93.00
Total			\$5,750.12

9.1.2C List of December 2025 Petty Cash Transactions

	Refreshments	Stationery	Admin Other	Fire Fighting	
Item Description	1041050	1042310	J4114	J650	Total
Groceries			\$116.05		\$116.05
Misc(Cleaning supplies)					
Stationary/Postage					
Materials		\$13.00		\$40.00	\$53.00
Licensing					
				Total	\$169.05

9.1.3 Statements of Financial Activity – December 2025 and January 2026

Applicant: N/A
File Ref. No: ADM214
Disclosure of Interest: Nil
Date: 10th February 2026
Author: Chris Paget - Chief Executive Officer
Attachments: 9.1.2A Statement of Financial Activity December 2025
9.1.2B Statement of Financial Activity January 2026

Summary

For Council to receive the Statements of Financial Activity for December 2025 and January 2026.

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 through to 31st January 2026 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

Consultation

Martin Whitely – LG Corporate Solutions

Voting Requirements

Simple Majority

OFFICER'S RECOMMENDATION:

That the Statements of Financial Activity for the Shire of Cuballing for periods ending 31st December 2025 and January 2026 be received.

SHIRE OF CUBALLING
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the period ending 31 December 2025

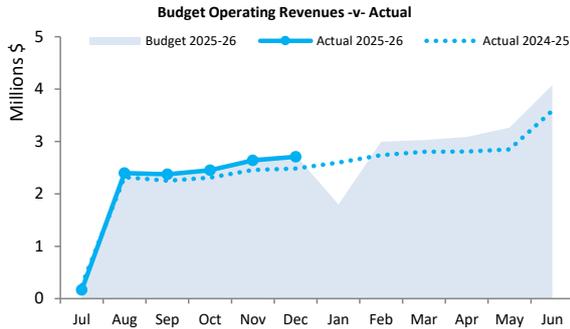
LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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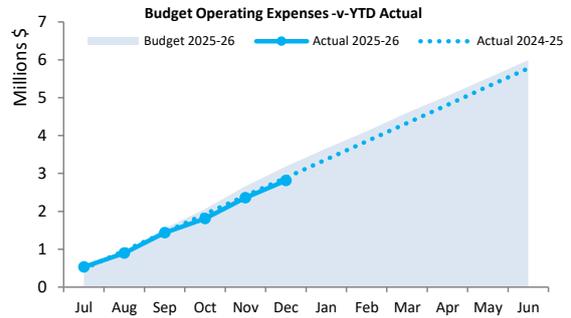
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OPERATING ACTIVITIES

OPERATING REVENUE

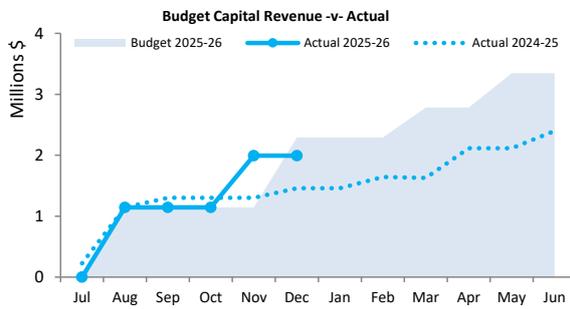


OPERATING EXPENSES

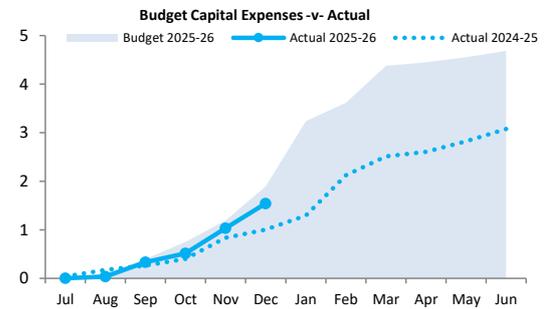


INVESTING ACTIVITIES

CAPITAL REVENUE

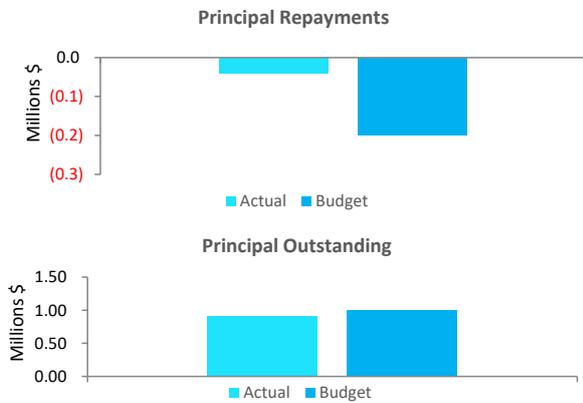


CAPITAL EXPENSES

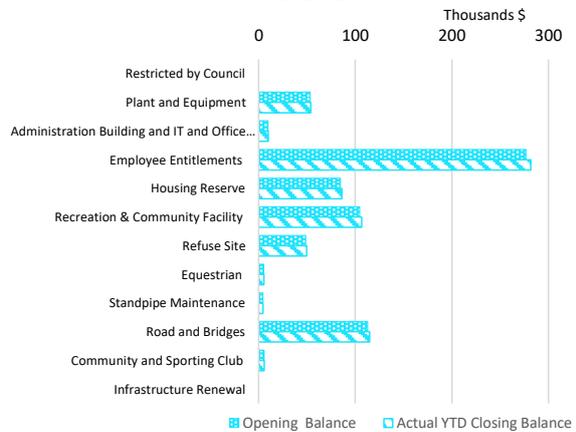


FINANCING ACTIVITIES

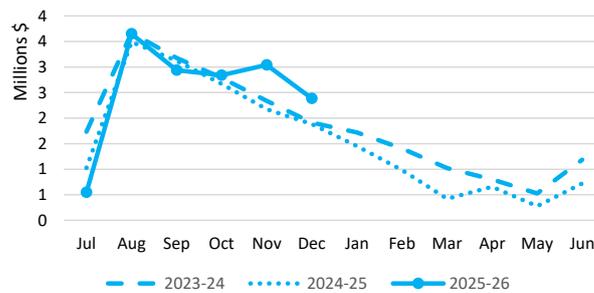
BORROWINGS



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	\$0.53 M	\$0.53 M	\$0.62 M	\$0.10 M
Closing	\$0.00 M	\$1.81 M	\$2.39 M	\$0.58 M

Refer to Statement of Financial Activity

Cash and cash equivalents			Payables			Receivables		
	\$2.79 M	% of total		\$0.05 M	% Outstanding		\$0.03 M	% Collected
Unrestricted Cash	\$2.67 M	95.7%	Trade Payables	\$0.00 M		Rates Receivable	\$0.28 M	84%
Restricted Cash	\$0.12 M	4.3%	0 to 30 Days		1.5%	Trade Receivable	\$0.03 M	% Outstanding
			Over 30 Days		98.5%	Over 30 Days		97.4%
			Over 90 Days		0%	Over 90 Days		\$ M

Refer to Note 2 - Cash and Financial Assets Refer to Note 5 - Payables Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.85 M	\$0.94 M	\$1.31 M	\$0.38 M

Refer to Statement of Financial Activity

Rates Revenue		
YTD Actual	YTD Budget	% Variance
\$1.88 M	\$1.87 M	0.6%

Refer to Statement of Financial Activity

Operating Grants and Contributions		
YTD Actual	YTD Budget	% Variance
\$0.47 M	\$0.56 M	(15.7%)

Refer to Note 11 - Operating Grants and Contributions

Fees and Charges		
YTD Actual	YTD Budget	% Variance
\$0.28 M	\$0.22 M	25.0%

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$1.24 M)	\$0.50 M	\$0.50 M	

Refer to Statement of Financial Activity

Proceeds on sale		
YTD Actual	Amended Budget	%
\$0.05 M	\$0.10 M	(47.4%)

Refer to Note 6 - Disposal of Assets

Asset Acquisition		
YTD Actual	Amended Budget	% Spent
\$1.54 M	\$4.69 M	(67.1%)

Refer to Note 7 - Capital Acquisitions

Capital Grants		
YTD Actual	Amended Budget	% Received
\$1.99 M	\$3.34 M	(40.4%)

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)
(\$0.14 M)	(\$0.10 M)	(\$0.05 M)	\$0.05 M

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	\$0.04 M
Interest expense	\$0.00 M
Principal due	\$0.92 M

Refer to Note 8 - Borrowings

Reserves	
Reserves balance	\$0.72 M
Interest earned	\$0.01 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 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 DECEMBER 2025**

BY NATURE OR TYPE

	Ref Note	Amended Budget (a)	YTD Budget (b)	YTD Actual (c)	Variance \$ (c) - (b)	Variance % ((c) - (b))/(b)	Var.
		\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	528,029	528,029	624,622	96,593	18.29%	▲
Revenue from operating activities							
Rates		1,839,478	1,864,478	1,875,995	11,517	0.62%	
Rates (excluding general rate)		701	701	0	(701)	(100.00%)	
Operating grants, subsidies and contributions	11	1,671,139	559,902	472,202	(87,700)	(15.66%)	▼
Fees and charges		396,374	222,565	278,164	55,599	24.98%	▲
Interest earnings		90,700	45,342	33,061	(12,281)	(27.09%)	▼
Other revenue		69,770	34,866	43,173	8,307	23.83%	▲
Profit on disposal of assets	6	8,000	8,000	6,214	(1,786)	(22.33%)	
		4,076,162	2,735,854	2,708,809	(27,045)	(0.99%)	
Expenditure from operating activities							
Employee costs		(1,304,853)	(652,164)	(546,023)	106,141	16.28%	▲
Materials and contracts		(1,350,489)	(789,598)	(489,052)	300,546	38.06%	▲
Utility charges		(174,753)	(57,470)	(69,617)	(12,147)	(21.14%)	▼
Depreciation on non-current assets		(2,808,152)	(1,404,000)	(1,430,065)	(26,065)	(1.86%)	
Interest expenses		(45,978)	(20,121)	3,890	24,011	119.33%	▲
Insurance expenses		(238,568)	(238,568)	(253,983)	(15,415)	(6.46%)	
Other expenditure		(59,466)	(34,731)	(27,076)	7,655	22.04%	▲
Loss on disposal of assets	6	(9,000)	0	0	0	0.00%	
		(5,991,259)	(3,196,652)	(2,811,926)	384,726	(12.04%)	
Non-cash amounts excluded from operating activities	1(a)	2,767,400	1,396,000	1,416,677	20,677	1.48%	
Amount attributable to operating activities		852,303	935,202	1,313,560	378,358	40.46%	
Investing activities							
Proceeds from non-operating grants, subsidies and contributions	12	3,344,919	2,290,836	1,993,093	(297,743)	(13.00%)	▼
Proceeds from disposal of assets	6	96,000	43,000	50,483	7,483	17.40%	▲
Fair value adjustments to financial assets at fair value	8	0	0	0	0	0.00%	
Payments for property, plant and equipment and infrastructure	7	(4,685,371)	(1,889,259)	(1,543,137)	346,122	18.32%	▲
Amount attributable to investing activities		(1,244,452)	444,577	500,439	55,862	12.57%	
Financing Activities							
Proceeds from new debentures	8	250,000	0	0	0	0.00%	
Transfer from reserves	9	50,000	0	0	0	0.00%	
Repayment of debentures	8	(198,381)	(87,405)	(40,247)	47,158	53.95%	▲
Transfer to reserves	9	(237,499)	(11,232)	(12,587)	(1,355)	(12.06%)	
Amount attributable to financing activities		(135,880)	(98,637)	(52,834)	45,803	(46.44%)	
Closing funding surplus / (deficit)	1(c)	0	1,809,171	2,385,787	576,616	(31.87%)	▲

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 04 February 2026

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 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)
Non-cash items excluded from operating activities				
		\$	\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals	6	(8,000)	(8,000)	(6,214)
Less: Movement in liabilities associated with restricted cash		(41,752)	0	5,013
Movement in pensioner deferred rates (non-current)		0	0	(12,187)
Add: Loss on asset disposals	6	9,000	0	0
Add: Depreciation on assets		2,808,152	1,404,000	1,430,065
Total non-cash items excluded from operating activities		2,767,400	1,396,000	1,416,677

(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 2025	Last Year Closing 30 June 2025	Year to Date December 2025
Adjustments to net current assets				
Less: Reserves - restricted cash	9	(893,562)	(706,061)	(718,648)
Add: Borrowings	8	229,369	176,573	136,325
Add: Provisions employee related provisions	10	234,901	276,652	281,665
Total adjustments to net current assets		(429,292)	(252,836)	(300,658)

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

Current assets

Cash and cash equivalents	2	1,105,754	1,403,040	2,786,619
Rates receivables	3	149,928	95,507	282,709
Receivables	3	0	23,239	25,744
Other current assets	4	45,284	118,736	91,131
Less: Current liabilities				
Payables	5	(331,374)	(263,255)	(47,571)
Borrowings	8	(229,369)	(176,573)	(136,325)
Contract liabilities	10	(116,006)	(126,627)	(119,253)
Provisions	10	(194,925)	(196,609)	(196,609)
Less: Total adjustments to net current assets	1(b)	(429,292)	(252,836)	(300,658)
Closing funding surplus / (deficit)		0	624,622	2,385,787

CURRENT AND NON-CURRENT CLASSIFICATION

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

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

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

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Municipal Cash at Bank		1,906,591	119,253	2,025,844	0	NAB	TBA	N/A
Municipal Cash Investments (Online and at call account)		41,429	0	41,429	0	NAB	TBA	N/A
Investment Account - Restricted Funds		0	0	0	0	NAB	TBA	N/A
Investment Account - Unrestricted Funds		718,646	0	718,646	0	NAB	TBA	N/A
Petty Cash		700	0	700	0	N/A	N/A	N/A
Total		2,667,366	119,253	2,786,619	0			
Comprising								
Cash and cash equivalents		2,667,366	119,253	2,786,619	0			
		2,667,366	119,253	2,786,619	0			

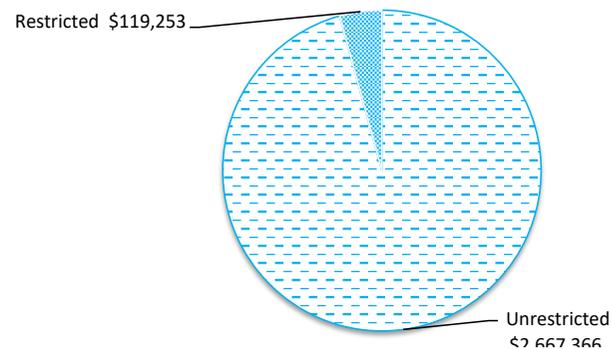
KEY INFORMATION

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

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

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

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



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

**OPERATING ACTIVITIES
NOTE 4
OTHER CURRENT ASSETS**

	Opening Balance 1 July 2025	Asset Increase	Asset Reduction	Closing Balance 31 December 2025
Other current assets	\$	\$	\$	\$
Inventory				
Fuel	11,419	0	0	11,419
Other Assets				
Prepayments	5,469	0	(5,469)	0
Accrued income	22,136	0	(22,136)	0
Contract assets				
Contract assets	79,712	0	0	79,712
Total other current assets	118,736	0	(27,605)	91,131

Amounts shown above include GST (where applicable)

KEY INFORMATION

Inventory

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

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

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

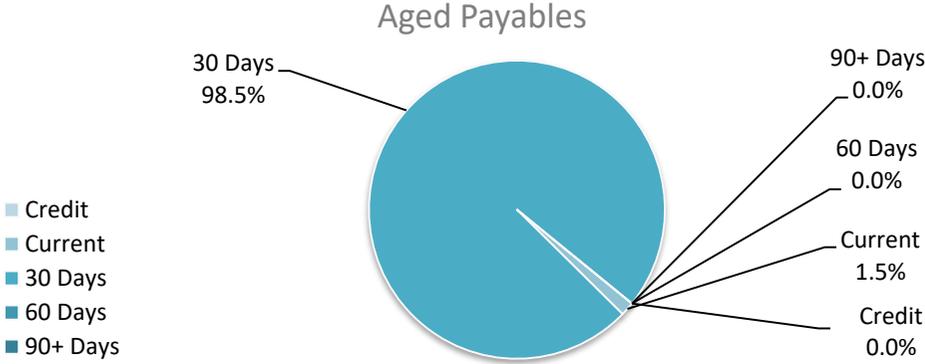
**OPERATING ACTIVITIES
NOTE 5
PAYABLES**

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	8	521	0	0	529
Percentage	0%	1.5%	98.5%	0%	0%	
Balance per trial balance						
Sundry creditors						529
ATO liabilities						0
Bonds & Deposits						7,963
Prepaid Rates						39,079
Total payables general outstanding						47,571

Amounts shown above include GST (where applicable)

KEY INFORMATION

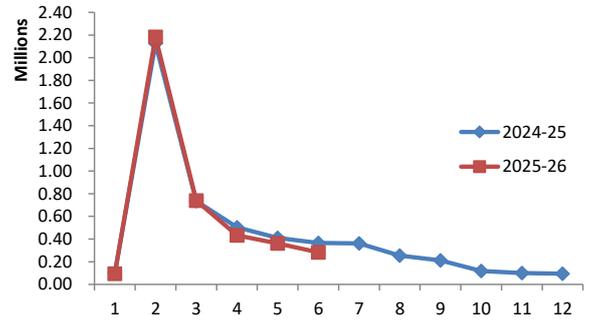
Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised 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.



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

**OPERATING ACTIVITIES
NOTE 3
RECEIVABLES**

Rates receivable	30 Jun 2025	31 Dec 2025
	\$	\$
Opening arrears previous years	173,082	99,902
Levied this year	1,831,638	1,875,995
Less - collections to date	(1,871,373)	(1,659,743)
Gross rates collectable	133,347	316,154
Net rates collectable	99,902	282,709
% Collected	93.3%	84%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(498)	1,174	409	0	24,659	25,744
Percentage	-1.93%	4.56%	1.59%	0.00%	95.79%	100.00%
Balance per trial balance						
Sundry receivable						25,744
GST receivable						0
Total receivables general outstanding						25,744

Amounts shown above include GST (where applicable)

KEY INFORMATION

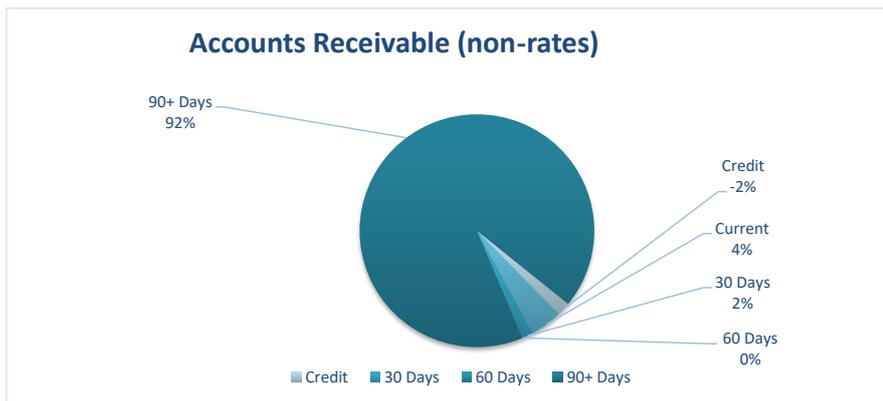
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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.

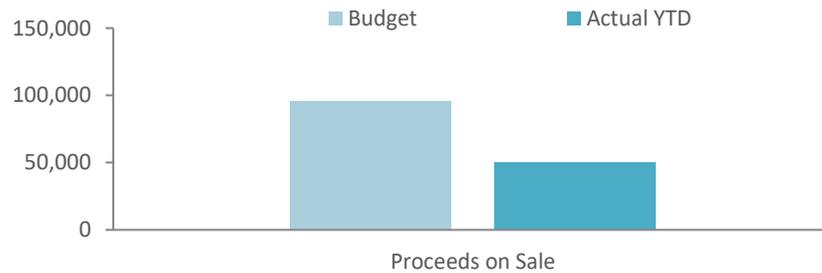
Trade and other receivables are held with the objective to collect the contractual cashflows and therefore the Shire measures them subsequently at amortised cost using the effective interest rate method.



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

**OPERATING ACTIVITIES
NOTE 6
DISPOSAL OF ASSETS**

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment								
	Governance								
10107	CEO Vehicle Changeover	43,000	51,000	8,000	0	44,269	50,483	6,214	0
	Transport								
10114	Works Manager Vehicle Changeover	54,000	45,000	0	(9,000)	0	0	0	0
				0	0			0	0
		97,000	96,000	8,000	(9,000)	44,269	50,483	6,214	0



Capital acquisitions	Amended		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Land	250,000	0	0	0
Buildings	70,600	60,600	(28)	(60,628)
Furniture and equipment	25,600	6,600	0	(6,600)
Plant and equipment	465,000	390,000	107,496	(282,504)
Infrastructure - roads	3,624,171	1,300,559	1,426,053	125,494
Infrastructure - bridges	40,000	20,000	0	(20,000)
Infrastructure - parks, ovals & playgrounds	116,500	101,500	1,500	(100,000)
Payments for Capital Acquisitions	4,685,371	1,889,259	1,543,137	(346,122)
Capital Acquisitions Funded By:				
	\$	\$	\$	\$
Capital grants and contributions	3,344,919	2,290,836	1,993,093	(297,743)
Borrowings	250,000	0	0	0
Other (disposals & C/Fwd)	96,000	43,000	50,483	7,483
Contribution - operations	1,044,452	(444,577)	(500,439)	(55,862)
Capital funding total	4,685,371	1,889,259	1,543,137	(346,122)

SIGNIFICANT ACCOUNTING POLICIES

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

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

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

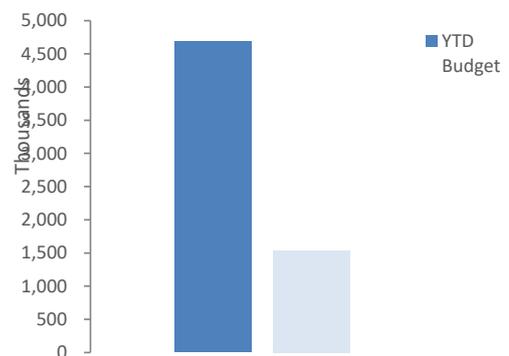
Initial recognition and measurement for assets held at cost

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

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

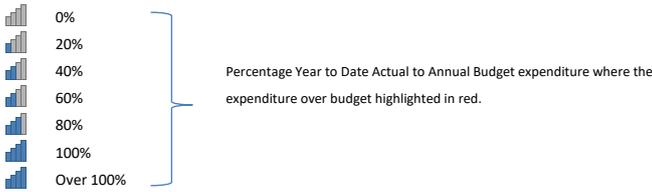
In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The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

Payments for Capital Acquisitions



Capital expenditure total

Level of completion indicators



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

Account Description	Amended			Variance
	Budget	YTD Budget	YTD Actual	Under/(Over)
	\$	\$	\$	\$
Land				
C214 Land Purchase - Light Industrial Area	250,000	0	0	0
Total Buildings	250,000	0	0	0
Land & Buildings				
11057 CCTV Camera's	5,100	5,100	(28)	5,128
C215 Popanyinning School House (Lrci Funding)	10,000	10,000	0	10,000
C226 Popanyinning School House - Unisex Toilet & Ramp	10,500	10,500	0	10,500
C162 Cuballing Town Hall - Capital Works	45,000	35,000	0	35,000
Total Buildings	70,600	60,600	(28)	60,628
Furniture & Equipment				
04247 Photocopier Capital Purchase	12,000	0	0	0
C220 Administration Laptops	6,600	6,600	0	6,600
C221 Administration Office Furniture	7,000	0	0	0
Total Furniture & Equipment	25,600	6,600	0	6,600
Plant & Equipment				
12406 Capital Purchase - Dual Cab Utility	70,000	0	0	0
12414 Capital Purchase - CEO Vehicle Prado GXL	78,000	78,000	76,846	1,154
12420 Capital Expenditure - Plant & Equipment - Small Plant Items	10,000	5,000	0	5,000
12425 Capital Expenditure - Plant & Equipment - Variable Message Board	32,000	32,000	30,650	1,350
12433 EXCAVATOR - 15 TONNE	275,000	275,000	0	275,000
Total Plant & Equipment	465,000	390,000	107,496	282,504
Roads				
R001H Rrg: Stratherne Road - Widen & Reconstruct Slk 12.77 - 13.82	412,872	0	21,495	(21,495)
R010A Rrg: Springhill Road - Widen & Reconstruct Slk'S 0.08 - 0.58 & Slk 3.85	352,128	0	9,737	(9,737)
RTR011 Rtr: Williams Road - Gravel Sheeting Slk 16.30 - 17.90	59,573	0	0	0
RTR029 Rtr: Congelin-Narrogin Road - Gravel Sheeting Slk'S 4.58 - 6.87 & Slk 8.:	191,067	0	25,600	(25,600)
RTR095 Roads To Recovery - Alton Street	0	0	1,350	(1,350)
RTR096 Roads To Recovery - Austral Street	0	0	0	0
RTR139 Roads To Recovery - Darcy Street	0	0	0	0
RTR139A Rtr: Darcy Street - Completion Of 24/25 Street Alignment Slk 0.00 - 0.3	86,875	0	1,375	(1,375)
WF129D Wsfm - 2022/23 Narrogin Wandering Road-Development	0	0	6,879	(6,879)
WSF009 Wsfm: Cuballing East Road - Reconstruct 5.31K Section Slk 12.80 - 18.1:	2,270,559	1,300,559	1,359,617	(59,058)
WSH008R Wsfm: Cuballing East Road - 24/25 Reconstruction Works Final Seal Slk'	251,097	0	0	0
Total Roads	3,624,171	1,300,559	1,426,053	(125,494)
Bridges				
11214 Bridge Improvements - Capital Upgrades	40,000	20,000	0	20,000
Total Bridges	40,000	20,000	0	20,000
Parks, Ovals & Playgrounds				
C207 Heritage Walk Trail	15,000	0	0	0
C216 Popanyinning Recreation Grounds	85,000	85,000	1,500	83,500
C223 Yornaning Dam Playground Fencing	16,500	16,500	0	16,500
Total Parks, Ovals & Playgrounds	116,500	101,500	1,500	100,000
Other Infrastructure				
C225 Remote Weather Stations	10,000	10,000	0	10,000
C201 Cuballing Railway Reserve	20,000	0	0	0
C222 Cuballing Town Centre Master Plan	20,000	0	0	0
C227 Popanyinning War Memorial	20,000	0	0	0
C228 Popanyinning Community Shed	15,000	0	0	0
C224 Cuballing Dam Retic Pump	8,500	0	8,116	(8,116)
Total Other Infrastructure	93,500	10,000	8,116	1,884
TOTAL CAPITAL EXPENDITURE	4,685,371	1,889,259	1,543,137	346,122

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

**FINANCING ACTIVITIES
NOTE 8
BORROWINGS**

Repayments - borrowings

Information on borrowings Particulars	Loan No.	1 July 2025	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Education and welfare										
Aged Accommodation	56	633,805	0	0	0	(78,795)	633,805	555,010	(3,035)	27,945
Transport										
Grader	67	253,617	0	0	(40,247)	(81,283)	213,370	172,334	(401)	9,143
Other property and services										
Austral Land	64	68,171	0	0	0	(16,495)	68,171	51,676	(454)	1,390
Industrial Land	68	0	0	250,000	0	(21,808)	0	228,192	0	7,500
Total		955,593	0	250,000	(40,247)	(198,381)	915,346	1,007,212	(3,890)	53,478
Current borrowings		198,381					136,325			
Non-current borrowings		757,212					779,021			
		955,593					915,346			

All debenture repayments were financed by general purpose revenue.

The Shire has no unspent debenture funds as at 30th June 2025, nor is it expected to have unspent funds as at 30th June 2026.

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 2025**

**OPERATING ACTIVITIES
NOTE 9
RESERVE ACCOUNTS**

Reserve accounts

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Council									
Plant and Equipment	53,158	2,995	755	85,000	0	0	0	141,153	53,913
Administration Building and IT and Office Equipment	9,834	30	178	0	0	0	0	9,864	10,012
Employee Entitlements	276,652	8,248	5,013	0	0	(50,000)	0	234,900	281,665
Housing Reserve	84,651	2,523	1,534	0	0	0	0	87,174	86,185
Recreation & Community Facility	104,683	3,571	1,897	0	0	0	0	108,254	106,580
Refuse Site	48,817	1,455	885	0	0	0	0	50,272	49,702
Equestrian	5,277	11	96	0	0	0	0	5,288	5,373
Standpipe Maintenance	4,401	131	80	0	0	0	0	4,532	4,481
Road and Bridges	112,874	3,365	2,045	0	0	0	0	116,239	114,919
Community and Sporting Club	5,714	170	104	0	0	0	0	5,884	5,818
Infrastructure Renewal	0	0	0	130,000	0	0	0	130,000	0
	706,061	22,499	12,587	215,000	0	(50,000)	0	893,560	718,648

	Note	Opening Balance 1 July 2025	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 December 2025
		\$		\$	\$	\$
Other current liabilities						
Other liabilities						
- Capital grant/contribution liabilities		126,627	0	0	(7,374)	119,253
Total other liabilities		126,627	0	0	(7,374)	119,253
Employee Related Provisions						
Annual leave		108,588	0	0	0	108,588
Long service leave		88,021	0	0	0	88,021
Total Employee Related Provisions		196,609	0	0	0	196,609
Total other current assets		323,236	0	0	(7,374)	315,862
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.

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

NOTE 11

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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 2025		(As revenue)	31 Dec 2025	31 Dec 2025			Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Operating grants and subsidies								
Governance								
Income - Grant - Traineeship Incentives	7,374	0	(7,374)	0	0	7,374	7,374	7,374
General purpose funding								
Income - Grants Commission	0	0	0	0	0	646,351	175,191	175,191
Law, order, public safety								
Income - Fire Prevention - Grants	0	0	0	0	0	79,000	39,500	43,500
Income Fire Mitigation Grants	0	0	0	0	0	91,200	91,200	0
Income - DFES Aware Grant	0	0	0	0	0	20,900	0	0
Recreation and culture								
Income - Youth Activity Funding	0	0	0	0	0	1,000	500	0
Transport								
Income - Grant - MRWA Direct	0	0	0	0	0	129,940	129,940	129,940
Income - Grants Commission Local Road Grant	0	0	0	0	0	695,374	116,197	116,197
	7,374	0	(7,374)	0	0	1,671,139	559,902	472,202

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

NOTE 12

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Non operating grants, subsidies and contributions revenue		
	Liability 1 July 2025	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 Dec 2025	Current Liability 31 Dec 2025	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Non-operating grants and subsidies								
General purpose funding								
Income - LRCI Phase 4	109,197	0	0	109,197	0	145,019	0	0
Community amenities								
Community Development & Events - Grants	0	0	0	0	0	10,000	0	0
Transport								
Regional Road Grants	1,352	0	0	1,352	0	510,000	408,000	204,000
Wheatbelt Secondary Freight Network	8,704	0	0	8,704	0	2,342,385	1,882,836	1,789,093
Roads to Recovery	0	0	0	0	0	337,515	0	0
	119,253	0	0	119,253	0	3,344,919	2,290,836	1,993,093

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 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 Balance 1 July 2025	Amount Received	Amount Paid	Closing Balance 31 Dec 2025
	\$	\$	\$	\$
Cuballing Cricket Club	200	0	0	200
Department of Transport - Licensing	8,374	134,137	(135,622)	6,889
	8,574	134,137	(135,622)	7,089

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 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
				\$	\$	\$	\$
	Budget Adoption						0
	Nil						
				0	0	0	0

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 2025-26 year is \$5,000 or 10.00% whichever is the greater.

Nature or type	Var. \$	Var. %	Timing / Permanent	Explanation of positive variances
				Comments
	\$	%		
Opening funding surplus / (deficit)	96,593	18.29%	▲ Permanent	EOFY Adjustments processed after budget adoption
Revenue from operating activities				
Rates	11,517	0.62%	Timing	Not Material
Operating grants, subsidies and contributions	(87,700)	(15.66%) ▼	Timing	DFES Fire Mitigation Grants
Fees and charges	55,599	24.98% ▲	Timing	Sale of Scrap Metal (\$23k), Town Planning Fees (\$15K), Standpipe Charges (\$9k) & Other (\$9k)
Interest earnings	(12,281)	(27.09%) ▼	Timing	Less interest earned on surplus funds
Other revenue	8,307	23.83% ▲	Timing	Workers Compensation Claim
Profit on disposal of assets	(1,786)	(22.33%) ▼	Permanent	CEO Vehicle Changeover
Expenditure from operating activities				
Employee costs	106,141	16.28% ▲	Timing	Staff on Workers Compensation and not all budgeted FTE's filled
Materials and contracts	300,546	38.06% ▲	Timing	Plant Operation Costs (\$35k), Road Maintenance (\$30k), Waste Collection (\$40k), Audit Costs (\$40k), Fire Mitigation (\$36k), Valuation Costs (\$30k), Community Events (\$28k) & Other (\$61k)
Utility charges	(12,147)	(21.14%) ▼	Timing	Standpipe Costs
Depreciation on non-current assets	(26,065)	(1.86%) ▼	Permanent	Roads & Aged Accommodation (Non Cash)
Interest expenses	24,011	119.33% ▲	Timing	24/25 Interest Accrual Reversal
Insurance expenses	(15,415)	(6.46%) ▼	Permanent	Additional Workers Compensation Costs
Other expenditure	7,655	22.04% ▲	Timing	Not Material
Loss on disposal of assets	0	0.00%		Not Applicable
Non-cash amounts excluded from operating activities	20,677	1.48%	Timing	Movement in pensioner deferred rates & depreciation
Investing activities				
Proceeds from non-operating grants, subsidies and contributions	(297,743)	(13.00%) ▼	Timing	WSFN
Proceeds from disposal of assets	7,483	17.40% ▲	Timing	CEO Vehicle Changeover
Payments for property, plant and equipment and infrastructure	346,122	18.32% ▲	Timing	Road Replacement Program
Non-cash amounts excluded from investing activities	0	0.00%	Timing	Not Applicable
Financing activities				
Proceeds from new debentures	0	0.00%	Timing	Not Applicable
Transfer from reserves	0	0.00%	Timing	Not Applicable
Payments for principal portion of lease liabilities	0	0.00%	Timing	Not Applicable
Repayment of debentures	47,158	53.95% ▲	Timing	Loan Repayments
Transfer to reserves	(1,355)	(12.06%) ▼	Timing	Not Material
Closing funding surplus / (deficit)	576,616	(31.87%) ▼		As per explanations above

SHIRE OF CUBALLING
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the period ending 31 January 2026

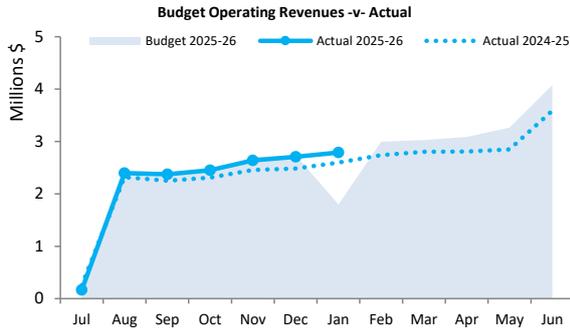
LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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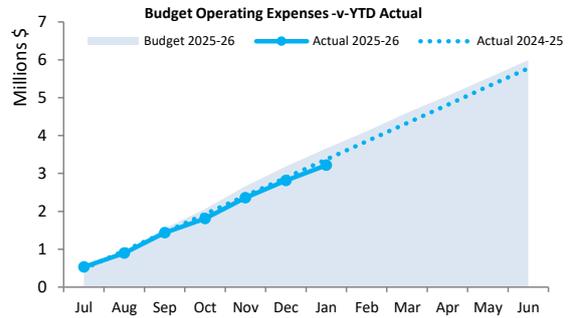
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OPERATING ACTIVITIES

OPERATING REVENUE

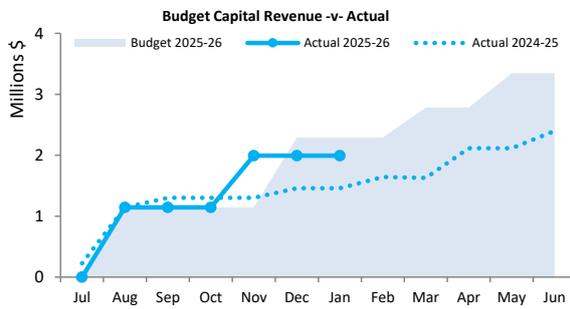


OPERATING EXPENSES

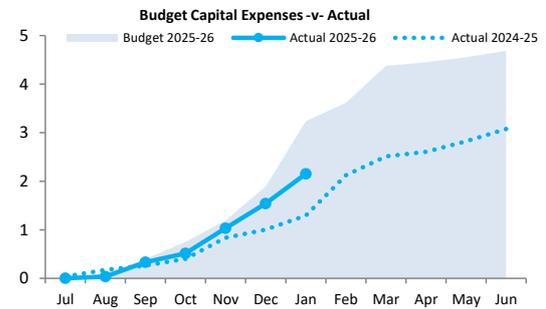


INVESTING ACTIVITIES

CAPITAL REVENUE

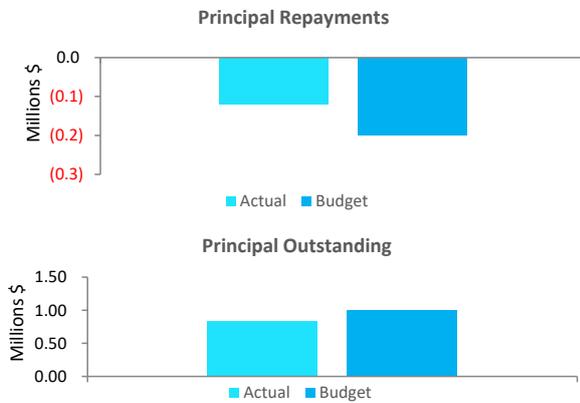


CAPITAL EXPENSES

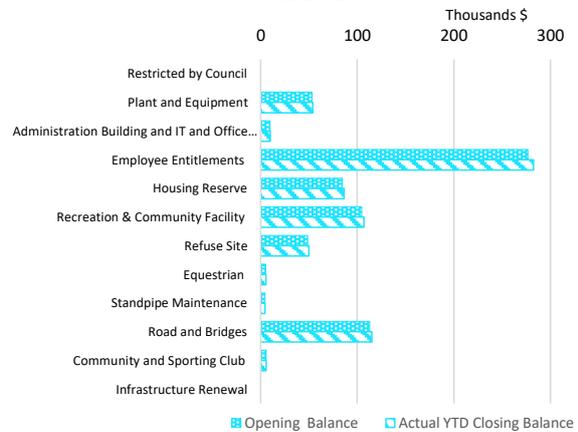


FINANCING ACTIVITIES

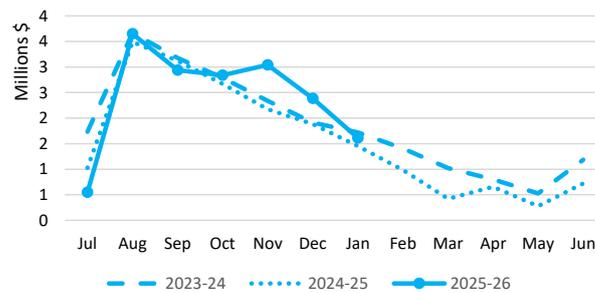
BORROWINGS



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	\$0.53 M	\$0.53 M	\$0.62 M	\$0.10 M
Closing	\$0.00 M	(\$0.03 M)	\$1.61 M	\$1.64 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$ M	% of total
Unrestricted Cash	\$1.23 M	59.5%
Restricted Cash	\$0.84 M	40.5%

Refer to Note 2 - Cash and Financial Assets

Payables		
	\$ M	% Outstanding
Trade Payables	\$0.07 M	
0 to 30 Days		99.4%
Over 30 Days		0.6%
Over 90 Days		0%

Refer to Note 5 - Payables

Receivables		
	\$ M	% Collected
Rates Receivable	\$0.25 M	85.5%
Trade Receivable	\$0.06 M	% Outstanding
Over 30 Days		47.2%
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)
\$0.85 M	\$0.76 M	\$1.23 M	\$0.47 M

Refer to Statement of Financial Activity

Rates Revenue		
	\$ M	% Variance
YTD Actual	\$1.88 M	
YTD Budget	\$1.86 M	0.7%

Refer to Statement of Financial Activity

Operating Grants and Contributions		
	\$ M	% Variance
YTD Actual	\$0.50 M	
YTD Budget	\$0.58 M	(14.3%)

Refer to Note 11 - Operating Grants and Contributions

Fees and Charges		
	\$ M	% Variance
YTD Actual	\$0.32 M	
YTD Budget	\$0.25 M	27.6%

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$1.24 M)		(\$0.11 M)	(\$0.11 M)

Refer to Statement of Financial Activity

Proceeds on sale		
	\$ M	%
YTD Actual	\$0.05 M	
Amended Budget	\$0.10 M	(47.4%)

Refer to Note 6 - Disposal of Assets

Asset Acquisition		
	\$ M	% Spent
YTD Actual	\$2.15 M	
Amended Budget	\$4.69 M	(54.1%)

Refer to Note 7 - Capital Acquisitions

Capital Grants		
	\$ M	% Received
YTD Actual	\$1.99 M	
Amended Budget	\$3.34 M	(40.4%)

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)
(\$0.14 M)	(\$0.41 M)	(\$0.13 M)	\$0.28 M

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	\$0.12 M
Interest expense	(\$0.01 M)
Principal due	\$0.84 M

Refer to Note 8 - Borrowings

Reserves	
Reserves balance	\$0.72 M
Interest earned	\$0.01 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 2026**

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 2026**

BY NATURE OR TYPE

	Ref Note	Amended Budget (a)	YTD Budget (b)	YTD Actual (c)	Variance \$ (c) - (b)	Variance % ((c) - (b))/(b)	Var.
		\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	528,029	528,029	624,622	96,593	18.29%	▲
Revenue from operating activities							
Rates		1,839,478	1,863,978	1,876,930	12,952	0.69%	
Rates (excluding general rate)		701	701	0	(701)	(100.00%)	
Operating grants, subsidies and contributions	11	1,671,139	579,652	496,497	(83,155)	(14.35%)	▼
Fees and charges		396,374	252,347	321,976	69,629	27.59%	▲
Interest earnings		90,700	52,899	36,253	(16,646)	(31.47%)	▼
Other revenue		69,770	40,677	51,182	10,505	25.83%	▲
Profit on disposal of assets	6	8,000	8,000	6,214	(1,786)	(22.33%)	
		4,076,162	2,798,254	2,789,052	(9,202)	(0.33%)	
Expenditure from operating activities							
Employee costs		(1,304,853)	(760,858)	(580,396)	180,462	23.72%	▲
Materials and contracts		(1,350,489)	(877,612)	(590,099)	287,513	32.76%	▲
Utility charges		(174,753)	(87,465)	(75,362)	12,103	13.84%	▲
Depreciation on non-current assets		(2,808,152)	(1,638,000)	(1,671,120)	(33,120)	(2.02%)	
Interest expenses		(45,978)	(31,798)	(14,702)	17,096	53.76%	▲
Insurance expenses		(238,568)	(238,568)	(253,983)	(15,415)	(6.46%)	
Other expenditure		(59,466)	(35,839)	(31,772)	4,067	11.35%	
Loss on disposal of assets	6	(9,000)	0	0	0	0.00%	
		(5,991,259)	(3,670,140)	(3,217,434)	452,706	(12.33%)	
Non-cash amounts excluded from operating activities	1(a)	2,767,400	1,630,000	1,658,543	28,543	1.75%	
Amount attributable to operating activities		852,303	758,114	1,230,161	472,047	62.27%	
Investing activities							
Proceeds from non-operating grants, subsidies and contributions	12	3,344,919	2,290,836	1,993,093	(297,743)	(13.00%)	▼
Proceeds from disposal of assets	6	96,000	43,000	50,483	7,483	17.40%	▲
Fair value adjustments to financial assets at fair value	8	0	0	0	0	0.00%	
Payments for property, plant and equipment and infrastructure	7	(4,685,371)	(3,237,356)	(2,152,580)	1,084,776	33.51%	▲
Amount attributable to investing activities		(1,244,452)	(903,520)	(109,004)	794,516	(87.94%)	
Financing Activities							
Proceeds from new debentures	8	250,000	(250,000)	0	250,000	(100.00%)	
Transfer from reserves	9	50,000	0	0	0	0.00%	
Repayment of debentures	8	(198,381)	(150,248)	(120,238)	30,010	19.97%	▲
Transfer to reserves	9	(237,499)	(13,104)	(14,622)	(1,518)	(11.58%)	
Amount attributable to financing activities		(135,880)	(413,352)	(134,860)	278,492	(67.37%)	
Closing funding surplus / (deficit)	1(c)	0	(30,729)	1,610,919	1,641,648	5,342.37%	

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 11 February 2025

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2026**

(a) Non-cash items excluded from operating activities

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

	Notes	Amended Budget	YTD Budget (a)	YTD Actual (b)
Non-cash items excluded from operating activities				
		\$	\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals	6	(8,000)	(8,000)	(6,214)
Less: Movement in liabilities associated with restricted cash		(41,752)	0	5,824
Movement in pensioner deferred rates (non-current)		0	0	(12,187)
Add: Loss on asset disposals	6	9,000	0	0
Add: Depreciation on assets		2,808,152	1,638,000	1,671,120
Total non-cash items excluded from operating activities		2,767,400	1,630,000	1,658,543

(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 2025	Last Year Closing 30 June 2025	Year to Date 31 January 2026
Adjustments to net current assets				
Less: Reserves - restricted cash	9	(893,562)	(706,061)	(720,683)
Add: Borrowings	8	229,369	176,573	56,335
Add: Provisions employee related provisions	10	234,901	276,652	282,476
Total adjustments to net current assets		(429,292)	(252,836)	(381,872)

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

Current assets

Cash and cash equivalents	2	1,105,754	1,403,040	2,074,004
Rates receivables	3	149,928	95,507	253,635
Receivables	3	0	23,239	57,095
Other current assets	4	45,284	118,736	91,131
Less: Current liabilities				
Payables	5	(331,374)	(263,255)	(110,877)
Borrowings	8	(229,369)	(176,573)	(56,335)
Contract liabilities	10	(116,006)	(126,627)	(119,253)
Provisions	10	(194,925)	(196,609)	(196,609)
Less: Total adjustments to net current assets	1(b)	(429,292)	(252,836)	(381,872)
Closing funding surplus / (deficit)		0	624,622	1,610,919

CURRENT AND NON-CURRENT CLASSIFICATION

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2026**

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

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Municipal Cash at Bank		1,191,832	119,253	1,311,085	0	NAB	TBA	N/A
Municipal Cash Investments (Online and at call account)		41,535	0	41,535	0	NAB	TBA	N/A
Investment Account - Restricted Funds		0	0	0	0	NAB	TBA	N/A
Investment Account - Unrestricted Funds		1	720,683	720,684	0	NAB	TBA	N/A
Petty Cash		700	0	700	0	N/A	N/A	N/A
Total		1,234,068	839,936	2,074,004	0			
Comprising								
Cash and cash equivalents		1,234,068	839,936	2,074,004	0			
		1,234,068	839,936	2,074,004	0			

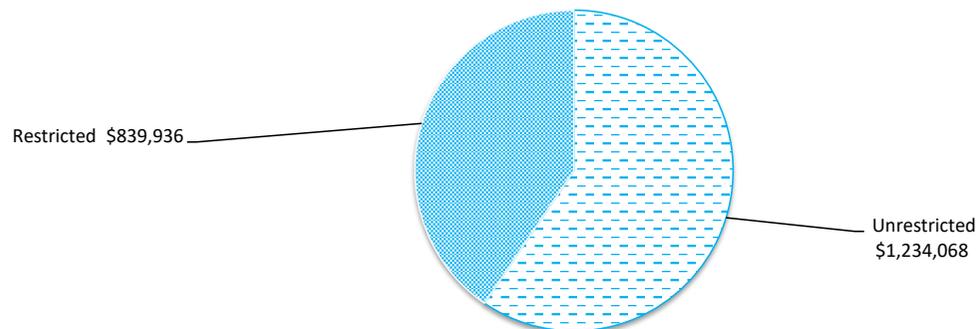
KEY INFORMATION

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

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

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

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



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2026

OPERATING ACTIVITIES
NOTE 4
OTHER CURRENT ASSETS

	Opening Balance 1 July 2025	Asset Increase	Asset Reduction	Closing Balance 31 January 2026
Other current assets	\$	\$	\$	\$
Inventory				
Fuel	11,419	0	0	11,419
Other Assets				
Prepayments	5,469	0	(5,469)	0
Accrued income	22,136	0	(22,136)	0
Contract assets				
Contract assets	79,712	0	0	79,712
Total other current assets	118,736	0	(27,605)	91,131

Amounts shown above include GST (where applicable)

KEY INFORMATION

Inventory

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

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2026**

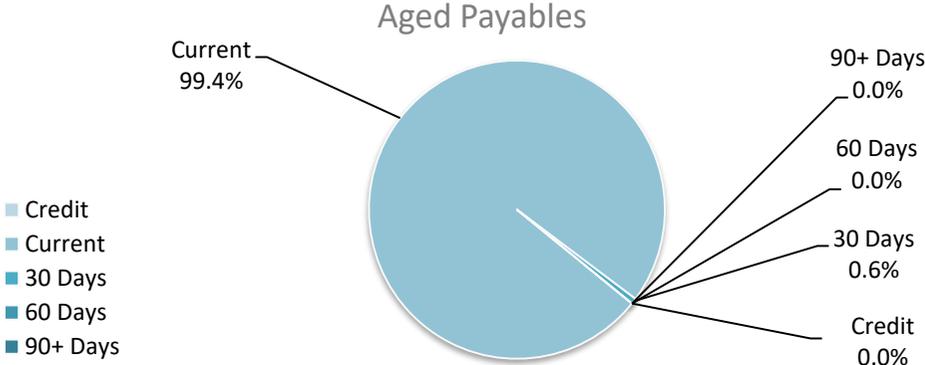
**OPERATING ACTIVITIES
NOTE 5
PAYABLES**

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	73,567	460	0	0	74,027
Percentage	0%	99.4%	0.6%	0%	0%	
Balance per trial balance						
Sundry creditors						74,027
ATO liabilities						0
Bonds & Deposits						8,302
Prepaid Rates						31,684
Total payables general outstanding						110,877

Amounts shown above include GST (where applicable)

KEY INFORMATION

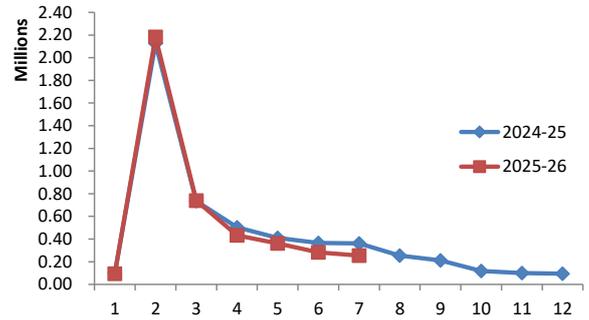
Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised 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.



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2026**

**OPERATING ACTIVITIES
NOTE 3
RECEIVABLES**

Rates receivable	30 June 2025	31 Jan 2026
	\$	\$
Opening arrears previous years	173,082	99,902
Levied this year	1,831,638	1,876,930
Less - collections to date	(1,871,373)	(1,689,752)
Gross rates collectable	133,347	287,080
Net rates collectable	99,902	253,635
% Collected	93.3%	85.5%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(544)	6,221	204	295	4,578	10,754
Percentage	-5.06%	57.85%	1.90%	2.74%	42.57%	100.00%
Balance per trial balance						
Sundry receivable						10,754
GST receivable						46,341
Total receivables general outstanding						57,095

Amounts shown above include GST (where applicable)

KEY INFORMATION

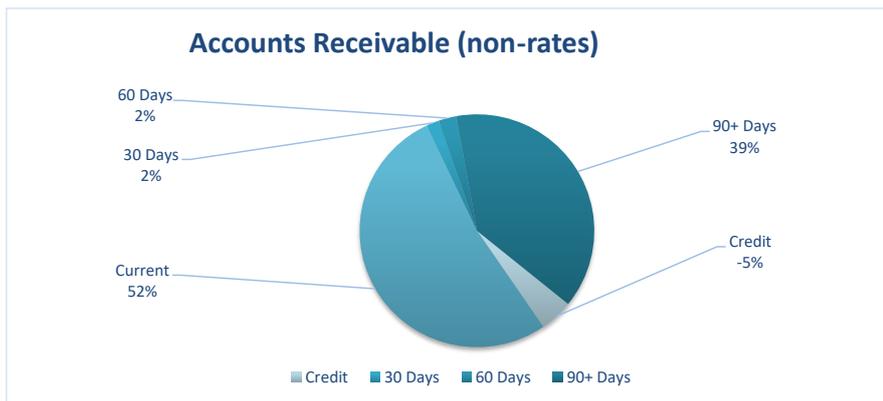
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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.

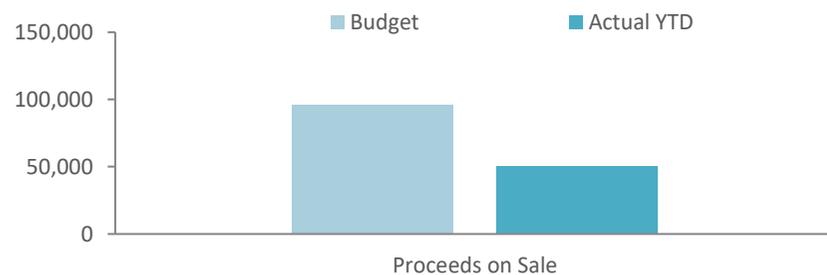
Trade and other receivables are held with the objective to collect the contractual cashflows and therefore the Shire measures them subsequently at amortised cost using the effective interest rate method.



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2026**

**OPERATING ACTIVITIES
NOTE 6
DISPOSAL OF ASSETS**

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment								
	Governance								
10107	CEO Vehicle Changeover	43,000	51,000	8,000	0	44,269	50,483	6,214	0
	Transport								
10114	Works Manager Vehicle Changeover	54,000	45,000	0	(9,000)	0	0	0	0
		97,000	96,000	8,000	(9,000)	44,269	50,483	6,214	0



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2026**

**INVESTING ACTIVITIES
NOTE 7
CAPITAL ACQUISITIONS**

Capital acquisitions	Amended		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Land	250,000	0	0	0
Buildings	70,600	70,600	0	(70,600)
Furniture and equipment	25,600	6,600	0	(6,600)
Plant and equipment	465,000	390,000	382,372	(7,628)
Infrastructure - roads	3,624,171	2,638,656	1,760,592	(878,064)
Infrastructure - bridges	40,000	20,000	0	(20,000)
Infrastructure - parks, ovals & playgrounds	116,500	101,500	1,500	(100,000)
Payments for Capital Acquisitions	4,685,371	3,237,356	2,152,580	(1,084,776)
Capital Acquisitions Funded By:				
	\$	\$	\$	\$
Capital grants and contributions	3,344,919	2,290,836	1,993,093	(297,743)
Borrowings	250,000	(250,000)	0	250,000
Other (disposals & C/Fwd)	96,000	43,000	50,483	7,483
Contribution - operations	1,044,452	1,153,520	109,004	(1,044,516)
Capital funding total	4,685,371	3,237,356	2,152,580	(1,084,776)

SIGNIFICANT ACCOUNTING POLICIES

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

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

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

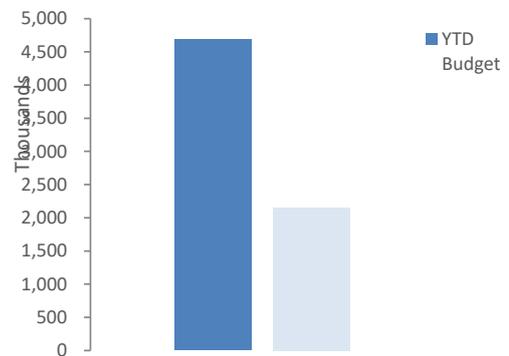
Initial recognition and measurement for assets held at cost

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

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

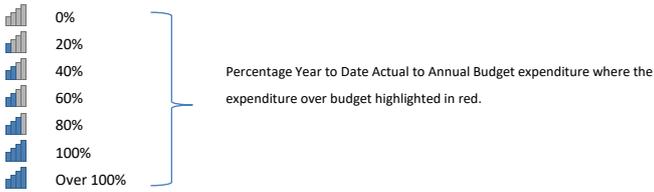
In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The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

Payments for Capital Acquisitions



Capital expenditure total

Level of completion indicators



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

Account Description	Amended			Variance
	Budget	YTD Budget	YTD Actual	Under/(Over)
	\$	\$	\$	\$
Land				
C214 Land Purchase - Light Industrial Area	250,000	0	0	0
Total Buildings	250,000	0	0	0
Land & Buildings				
11057 CCTV Camera's	5,100	5,100	0	5,100
C215 Popanyinning School House (Lrci Funding)	10,000	10,000	0	10,000
C226 Popanyinning School House - Unisex Toilet & Ramp	10,500	10,500	0	10,500
C162 Cuballing Town Hall - Capital Works	45,000	45,000	0	45,000
Total Buildings	70,600	70,600	0	70,600
Furniture & Equipment				
04247 Photocopier Capital Purchase	12,000	0	0	0
C220 Administration Laptops	6,600	6,600	0	6,600
C221 Administration Office Furniture	7,000	0	0	0
Total Furniture & Equipment	25,600	6,600	0	6,600
Plant & Equipment				
12406 Capital Purchase - Dual Cab Utility	70,000	0	0	0
12414 Capital Purchase - CEO Vehicle Prado GXL	78,000	78,000	76,846	1,154
12420 Capital Expenditure - Plant & Equipment - Small Plant Items	10,000	5,000	0	5,000
12425 Capital Expenditure - Plant & Equipment - Variable Message Board	32,000	32,000	30,650	1,350
12433 EXCAVATOR - 15 TONNE	275,000	275,000	274,876	124
Total Plant & Equipment	465,000	390,000	382,372	7,628
Roads				
R001H Rrg: Stratherne Road - Widen & Reconstruct Slk 12.77 - 13.82	412,872	62,872	21,495	41,377
R010A Rrg: Springhill Road - Widen & Reconstruct Slk'S 0.08 - 0.58 & Slk 3.85	352,128	54,128	9,737	44,391
RTR011 Rtr: Williams Road - Gravel Sheeting Slk 16.30 - 17.90	59,573	0	0	0
RTR029 Rtr: Congelin-Narrogin Road - Gravel Sheeting Slk'S 4.58 - 6.87 & Slk 8.:	191,067	0	25,600	(25,600)
RTR095 Roads To Recovery - Alton Street	0	0	1,350	(1,350)
RTR096 Roads To Recovery - Austral Street	0	0	0	0
RTR139 Roads To Recovery - Darcy Street	0	0	0	0
RTR139A Rtr: Darcy Street - Completion Of 24/25 Street Alignment Slk 0.00 - 0.3	86,875	0	1,375	(1,375)
WF129D Wsfm - 2022/23 Narrogin Wandering Road-Development	0	0	6,879	(6,879)
WSF009 Wsfm: Cuballing East Road - Reconstruct 5.31K Section Slk 12.80 - 18.1:	2,270,559	2,270,559	1,694,156	576,403
WSH008R Wsfm: Cuballing East Road - 24/25 Reconstruction Works Final Seal Slk'	251,097	251,097	0	251,097
Total Roads	3,624,171	2,638,656	1,760,592	878,064
Bridges				
11214 Bridge Improvements - Capital Upgrades	40,000	20,000	0	20,000
Total Bridges	40,000	20,000	0	20,000
Parks, Ovals & Playgrounds				
C207 Heritage Walk Trail	15,000	0	0	0
C216 Popanyinning Recreation Grounds	85,000	85,000	1,500	83,500
C223 Yornaning Dam Playground Fencing	16,500	16,500	0	16,500
Total Parks, Ovals & Playgrounds	116,500	101,500	1,500	100,000
Other Infrastructure				
C225 Remote Weather Stations	10,000	10,000	0	10,000
C201 Cuballing Railway Reserve	20,000	0	0	0
C222 Cuballing Town Centre Master Plan	20,000	0	0	0
C227 Popanyinning War Memorial	20,000	0	0	0
C228 Popanyinning Community Shed	15,000	0	0	0
C224 Cuballing Dam Retic Pump	8,500	0	8,116	(8,116)
Total Other Infrastructure	93,500	10,000	8,116	1,884
TOTAL CAPITAL EXPENDITURE	4,685,371	3,237,356	2,152,580	1,084,776

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2026**

**FINANCING ACTIVITIES
NOTE 8
BORROWINGS**

Repayments - borrowings

Information on borrowings Particulars	Loan No.	1 July 2025	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Education and welfare										
Aged Accommodation	56	633,805	0	0	(38,955)	(78,795)	594,850	555,010	11,380	27,945
Transport										
Grader	67	253,617	0	0	(81,283)	(81,283)	172,334	172,334	3,777	9,143
Other property and services										
Austral Land	64	68,171	0	0	0	(16,495)	68,171	51,676	(454)	1,390
Industrial Land	68	0	0	250,000	0	(21,808)	0	228,192	0	7,500
Total		955,593	0	250,000	(120,238)	(198,381)	835,355	1,007,212	14,703	53,478
Current borrowings		198,381					56,335			
Non-current borrowings		757,212					779,020			
		955,593					835,355			

All debenture repayments were financed by general purpose revenue.

The Shire has no unspent debenture funds as at 30th June 2025, nor is it expected to have unspent funds as at 30th June 2026.

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 2026**

**OPERATING ACTIVITIES
NOTE 9
RESERVE ACCOUNTS**

Reserve accounts

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Council									
Plant and Equipment	53,158	2,995	877	85,000	0	0	0	141,153	54,035
Administration Building and IT and Office Equipment	9,834	30	207	0	0	0	0	9,864	10,041
Employee Entitlements	276,652	8,248	5,824	0	0	(50,000)	0	234,900	282,476
Housing Reserve	84,651	2,523	1,782	0	0	0	0	87,174	86,433
Recreation & Community Facility	104,683	3,571	2,204	0	0	0	0	108,254	106,887
Refuse Site	48,817	1,455	1,028	0	0	0	0	50,272	49,845
Equestrian	5,277	11	111	0	0	0	0	5,288	5,388
Standpipe Maintenance	4,401	131	93	0	0	0	0	4,532	4,494
Road and Bridges	112,874	3,365	2,376	0	0	0	0	116,239	115,250
Community and Sporting Club	5,714	170	120	0	0	0	0	5,884	5,834
Infrastructure Renewal	0	0	0	130,000	0	0	0	130,000	0
	706,061	22,499	14,622	215,000	0	(50,000)	0	893,560	720,683

	Note	Opening Balance 1 July 2025	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 January 2026
		\$		\$	\$	\$
Other current liabilities						
Other liabilities						
- Capital grant/contribution liabilities		126,627	0	0	(7,374)	119,253
Total other liabilities		126,627	0	0	(7,374)	119,253
Employee Related Provisions						
Annual leave		108,588	0	0	0	108,588
Long service leave		88,021	0	0	0	88,021
Total Employee Related Provisions		196,609	0	0	0	196,609
Total other current assets		323,236	0	0	(7,374)	315,862
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.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2026

NOTE 11
OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue		
	Liability 1 July 2025	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 Jan 2026	Current Liability 31 Jan 2026	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Operating grants and subsidies								
Governance								
Income - Grant - Traineeship Incentives	7,374	0	(7,374)	0	0	7,374	7,374	7,374
General purpose funding								
Income - Grants Commission	0	0	0	0	0	646,351	175,191	175,191
Law, order, public safety								
Income - Fire Prevention - Grants	0	0	0	0	0	79,000	59,250	63,250
Income Fire Mitigation Grants	0	0	0	0	0	91,200	91,200	0
Income - DFES Aware Grant	0	0	0	0	0	20,900	0	0
Recreation and culture								
Income - Youth Activity Funding	0	0	0	0	0	1,000	500	0
Income Relating to Other Culture	0	0	0	0	0	0	0	4,545
Transport								
Income - Grant - MRWA Direct	0	0	0	0	0	129,940	129,940	129,940
Income - Grants Commission Local Road Grant	0	0	0	0	0	695,374	116,197	116,197
	7,374	0	(7,374)	0	0	1,671,139	579,652	496,497

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2026

NOTE 12

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Non operating grants, subsidies and contributions revenue		
	Liability	Increase in	Decrease in	Liability	Current	Amended	YTD	YTD
	1 July 2025	Liability	Liability	31 Jan 2026	Liability	Budget	Budget	Revenue
	\$	\$	(As revenue)	\$	\$	\$	\$	\$
Non-operating grants and subsidies								
General purpose funding								
Income - LRCI Phase 4	109,197	0	0	109,197	0	145,019	0	0
Community amenities								
Community Development & Events - Grants	0	0	0	0	0	10,000	0	0
Transport								
Regional Road Grants	1,352	0	0	1,352	0	510,000	408,000	204,000
Wheatbelt Secondary Freight Network	8,704	0	0	8,704	0	2,342,385	1,882,836	1,789,093
Roads to Recovery	0	0	0	0	0	337,515	0	0
	119,253	0	0	119,253	0	3,344,919	2,290,836	1,993,093

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2026**

**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 2025	Amount Received	Amount Paid	Closing Balance 31 Jan 2026
	\$	\$	\$	\$
Cuballing Cricket Club	200	0	0	200
Department of Transport - Licensing	8,374	182,729	(183,976)	7,127
	8,574	182,729	(183,976)	7,327

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2026**

**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
				\$	\$	\$	\$
	Budget Adoption						0
	Nil						
				0	0	0	0

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 2025-26 year is \$5,000 or 10.00% whichever is the greater.

Nature or type	Var. \$	Var. %	Timing / Permanent	Explanation of positive variances
				Comments
	\$	%		
Opening funding surplus / (deficit)	96,593	18.29%	▲ Permanent	EOFY Adjustments processed after budget adoption
Revenue from operating activities				
Rates	12,952	0.69%	Timing	Not Material
Operating grants, subsidies and contributions	(83,155)	(14.35%) ▼	Timing	DFES Fire Mitigation Grants
Fees and charges	69,629	27.59% ▲	Timing	Sale of Scrap Metal (\$23k), Town Planning Fees (\$15K), Standpipe Charges (\$22k) & Other (\$9k)
Interest earnings	(16,646)	(31.47%) ▼	Timing	Less interest earned on surplus funds
Other revenue	10,505	25.83% ▲	Timing	Workers Compensation Claim
Profit on disposal of assets	(1,786)	(22.33%) ▼	Permanent	CEO Vehicle Changeover
Expenditure from operating activities				
Employee costs	180,462	23.72% ▲	Timing	Staff on Workers Compensation and not all budgeted FTE's filled
Materials and contracts	287,513	32.76% ▲	Timing	Plant Operation Costs (\$35k), Road Maintenance (\$30k), Waste Collection (\$40k), Audit Costs (\$40k), Fire Mitigation (\$36k), Valuation Costs (\$30k), Community Events (\$28k) & Other (\$49k)
Utility charges	12,103	13.84% ▲	Timing	Standpipe Costs
Depreciation on non-current assets	(33,120)	(2.02%) ▼	Permanent	Roads & Aged Accommodation (Non Cash)
Interest expenses	17,096	53.76% ▲	Timing	24/25 Interest Accrual Reversal
Insurance expenses	(15,415)	(6.46%) ▼	Permanent	Additional Workers Compensation Costs
Other expenditure	4,067	11.35% ▲	Timing	Not Material
Loss on disposal of assets	0	0.00%		Not Applicable
Non-cash amounts excluded from operating activities	28,543	1.75%	Timing	Movement in pensioner deferred rates & depreciation
Investing activities				
Proceeds from non-operating grants, subsidies and contributions	(297,743)	(13.00%) ▼	Timing	WSFN
Proceeds from disposal of assets	7,483	17.40% ▲	Timing	CEO Vehicle Changeover
Payments for property, plant and equipment and infrastructure	1,084,776	33.51% ▲	Timing	Road Replacement Program
Non-cash amounts excluded from investing activities	0	0.00%	Timing	Not Applicable
Financing activities				
Proceeds from new debentures	250,000	(100.00%) ▼	Timing	Not Applicable
Transfer from reserves	0	0.00%	Timing	Loan hasn't been raised
Payments for principal portion of lease liabilities	0	0.00%	Timing	Not Applicable
Repayment of debentures	30,010	19.97% ▲	Timing	Not Applicable
Transfer to reserves	(1,518)	(11.58%) ▼	Timing	Loan Repayments (New Loan & Loan 64)
Closing funding surplus / (deficit)	1,641,648	5,342.37%		Not Material
				As per explanations above

9.2 CHIEF EXECUTIVE OFFICER:

9.2.1 Proposed MOU - Community Assisted Transport Service (CATS)

Applicant: N/A
File Ref. No: ADM236
Disclosure of Interest: Nil
Date: 11th February 2026
Author: Chris Paget - Chief Executive Officer
Attachments: Shire of Narrogin documents

Summary

For Council to consider and approve the proposed Memorandum of Understanding (MOU) between all stakeholders for the ongoing provision of the Community Assisted Transport Service ("CATS")

Background/Comment

The Community Assisted Transport Service provides transport assistance for people in need from our region to metropolitan hospitals and specialist care.

The Shire of Narrogin have recently contacted the CEO regarding the formalisation of the existing partnership between our two Shires and other community groups/stakeholders in relation to the CATS service via an MOU. This arrangement has existed for many years without a formal agreement being in place, and it is felt that doing so will ensure clarity, consistency, and transparency, establishing a clear understanding for all groups in moving forward with the collaboration and ensuring long-term sustainability and a broad regional impact. Our Shire has been involved in this arrangement for many years now, and continues to provide financial support and participate in the CATS Stakeholder Reference Group.

Aside from Cuballing, the Shire of Narrogin has requested involvement and a contribution towards the service from the Shires of Williams, Wagin, West Arthur and Boddington. The Shire of Narrogin's letter of request and the proposed Memorandum of Understanding is provided as an attachment to this report

A breakdown of the number of people/clients using the CATS from each community for the 2024-25 year has also been included.

Statutory/Legal Implications

Nil

Policy Implications

Nil

Financial Implications

Provision has been made in Council's 2025-26 Annual Budget for \$1000 towards this service.

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 endorses the Memorandum of Understanding for the Community Assisted Transport Service (CATS).

YOUR REF:

OUR REF: 24.6.9

ENQUIRIES: Ian Graham



89 Earl Street, Narrogin
Correspondence to:
PO Box 1145, Narrogin WA 6312
T (08) 9890 0900
E enquiries@narrogin.wa.gov.au
W www.narrogin.wa.gov.au

23 December 2025

Chris Paget
Chief Executive Officer
Shire of Cuballing
P O Box 13
Cuballing WA 6311

Email: ceo@cuballing.wa.gov.au

RE: Community Assisted Transport Service (CATS)

Dear Chris

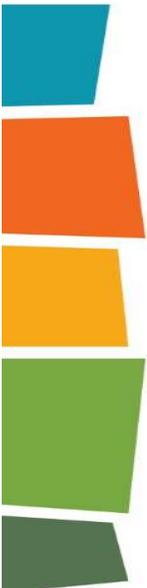
I am writing to invite the Shire of Cuballing to formally participate in the Community Assisted Transport Service (CATS) and membership of the CATS Stakeholder Reference Group.

CATS is a community-based transport service, which has been operation for approximately two decades, and is supported through a cooperative arrangement between the Shire of Narrogin, Narrogin Revheads and the Narrogin Lions Club, that provides assistance to residents in the region who need to travel to specialist medical appointments or essential services that are not available locally. The service plays a vital role in supporting community members who may otherwise experience barriers to accessing critical health services.

To strengthen the long-term sustainability of CATS and broaden its regional impact, the Shire of Narrogin is seeking formal participation from neighbouring local governments whose residents may also benefit from the service.

Participation would be governed by a Memorandum of Understanding (MOU) (a draft copy is attached for your perusal and consideration), to establish a cooperative agreement between participating Shires and community organisations to support and guide the operation of the Community Assisted Transport Service. I have also attached a report that details usage of the CATS service by residents by Shire.

The Shire of Narrogin believes this collaborative model offers a practical and equitable approach to ensuring regional residents can continue to access essential medical transport services. I would welcome the opportunity to discuss this proposal further and answer any questions you may have.



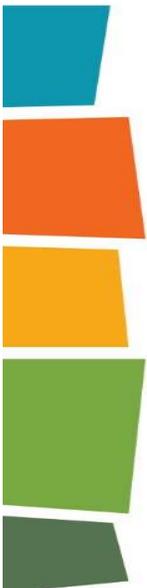
Please contact the undersigned should the Shire of Cuballing wish to engage in participation of the CATS and membership of the CATS Stakeholder Reference Group.

Yours sincerely



Ian Graham
Executive Manager Corporate & Community Services

Enc: Draft MOU, copy of Client Brochure, CATS Usage Report
Cc Dale Stewart, Chief Executive Officer Shire of Narrogin





Memorandum of Understanding Community Assisted Transport Service

Between the Shire of Narrogin, Narrogin Revheads and Narrogin Lions Club and participating local governments.



1. Purpose

This Memorandum of Understanding (MOU) outlines the cooperative agreement between the Shire of Narrogin, Narrogin Revheads and Narrogin Lions Club, and other participating local governments that elect to support the Community Assisted Transport Service (CATS) (hereinafter referred to as "the Parties").

The CATS service provides transport for community members who require access to specialist medical appointments or services that are not available locally.

2. Objectives

The Parties agree to:

- Support the sustainability of the CATS service to ensure accessibility for residents in need of specialist medical appointments or services not available locally;
- Provide financial contributions to assist with the operational costs of the service; and
- Promote volunteer engagement and community awareness of the CATS service.

3. Financial Contributions

- Annual Stakeholder Reference Group Membership: \$500.00 per local government for annual membership of the Stakeholder Reference Group. Each member local government will be acknowledged in signwriting on the CATS vehicle.
- Net Annual Operating Cost deficit: Each participating member local government agrees to contribute an annual financial contribution, calculated at the end of each financial year and divided equally between all participating local governments, up to a maximum of \$250.00 per annum per local government, toward any net annual operating deficit of the CATS service. NOTE: Shire of Narrogin administration costs are excluded from the calculation of the net annual operating cost deficit and are specifically not recoverable and at a overhead cost of the Shire of Narrogin as regional lead.
- Any remaining operational deficit will be fully covered by the Shire of Narrogin plus contributions made by the two community organisations, Narrogin Revheads and Narrogin Lions Club.
- Capital Costs (Vehicle Replacement): Funding for capital costs such as vehicle replacement will be considered separately from operational funding and may be subject to special funding agreements, grants, and/or appeals to donors.

All contributions will be reviewed and confirmed annually during the review meeting. Additionally, Narrogin Revheads and Narrogin Lions Club continue to provide foundational support, including financial and volunteer contributions, in accordance with their roles as foundation members of the Stakeholder Reference Group.

4. Coordination and Administration

- The CATS service will be coordinated by a volunteer coordinator together with Shire of Narrogin administrative support, with responsibility for booking and scheduling transport services and financial management (accounts payable/receivable and financial reporting).
- The service will operate in accordance with established policies.
- Requests for carers or wheelchair assistance must be made at the time of booking.
- The Parties will support the recruitment and retention of volunteer drivers/carers and coordinator.
- The Aged Pension Fuel Card may be used toward transportation costs, with any remaining balance to be paid in cash.
- All parking costs incurred during a trip must be paid by the booking passenger(s).

5. Review and Reporting

- An annual review meeting will be held between representatives of the members of the Stakeholder Reference Group to assess the service's financial position and operational effectiveness.
- Reports will be provided by Narrogin Regional Homecare detailing service usage, financial expenditure, and ongoing needs.
- The review will also consider the CATS brochure and Terms of Reference, ensuring recommendations align with strategic objectives.

6. Stakeholder Reference Group

The CATS Stakeholder Reference Group will provide feedback and advice on:

- The strategic direction of the CATS program, including:
 - Operating the program in a sustainable manner;
 - Improving promotion of the service;
 - Reviewing the membership fee and cost recovery structure;
 - Identifying additional funding opportunities;
 - Attracting and retaining volunteers such as drivers and carers;
 - Addressing issues raised by stakeholders regarding client services;
 - Determining the type of motor vehicle to be used;
 - Potential expansion of the program; and
 - Consideration of/recommendation of alternative management/ownership if required.
- Facilitating communication between participating local government(s) and community groups that operate or contribute to the service.

- Voting rights – each Stakeholder Reference Group member, including each local government, has one vote.
- Narrogin Revheads and Narrogin Lions Club, as foundational supporters and service contributors, are granted permanent Stakeholder Reference Group membership status regardless of financial contribution.

7. Duration and Amendment

- This MOU shall take effect upon signing and will remain in force for a period of three (3) years, unless terminated earlier by mutual agreement.
- Amendments may be made in writing and agreed upon by all Parties.

8. Acknowledgment and Signatures

The undersigned representatives of the respective local governments and organisations agree to the terms outlined in this MOU and commit to supporting the CATS service.

Shire of Narrogin

Signature: _____

Name: _____

Position: _____

Date: _____

Narrogin Revheads

Signature: _____

Name: _____

Position: _____

Date: _____

Narrogin Lions Club

Signature: _____

Name: _____

Position: _____

Date: _____

Shire of XXXXXX

Signature: _____

Name: _____

Position: _____

Date: _____

CATS - Number of Clients per Residence per Month (Cancellations included)

Client Residence	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Total
Boddington	1	2	1		1	2							7
Cuballing	1	2		1	2		1		1	1	1		10
Narrogin	24	21	11	15	20	19	11	20	18	17	20	18	214
Wagin			1			1	2	1	1	1			7
Darkan	1												1
Williams	2	1	1	1			2						7
Grand Total	29	26	14	17	23	22	16	21	20	19	21	18	246

9.2.2 Write-off of Outstanding Rates

Date: 11th February 2026
Reporting Officer: Careese Ranieri – Rates Officer
Senior Officer: Chris Paget - CEO
Enabling Legislation: Local Government Act 1995 (s6.12 & 6.44)
Attachment: Nil
File Reference: Assessment A2537

Background

Council is requested to consider the write-off of an uncollectable outstanding rate balance.

Comment

Assessment A2537 – Francis Street, Popanyinning - \$36,964.48

Assessment A2537 was formerly owned by a lady who passed away in 1934. Over this time the property has accrued a large sum of interest, along with rates and ESL arrears. The previous owner was in debt collection when she had ownership of the property. After much investigation it was established that she had no surviving heirs/family members, and the WA Public Trustee advised they did not wish to take this matter on because of costs and difficulties involved. Back in July 2023 the Shire and our debt collection agents Cloud Payments Group commenced the process for reversion of this land back to the Crown.

The State Solicitor's Office and the Department of Local Government subsequently advised that the application made by the Shire was non-compliant with the requirements of the Local Government Act and associated Regulations and hence would require the reversion process to be recommenced. In the meantime, without resolution of the matter the outstanding rates and interest continue to accrue – this will amount to \$36,964.48 as of 19th February 2026.

Rather than going through the process to return the land to the Crown, Administration is currently arranging the process to dispose of this block through a public sale due to the uncollectable debt.

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

2.3 Rates Debtor Collection

Financial Implications

Write off of \$36,964.48 uncollectable rates debt in the 2025-26 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 on Assessment 2537, Francis St Popanyinning.

9.2.3 Request for Closure of Undeveloped Road Reserve

Applicant: AW Lyneham & Son (S.Lyneham)
File Ref. No: A253
Disclosure of Interest: Nil
Date: 12th February 2026
Author: Chris Paget - Chief Executive Officer
Attachments: Nil

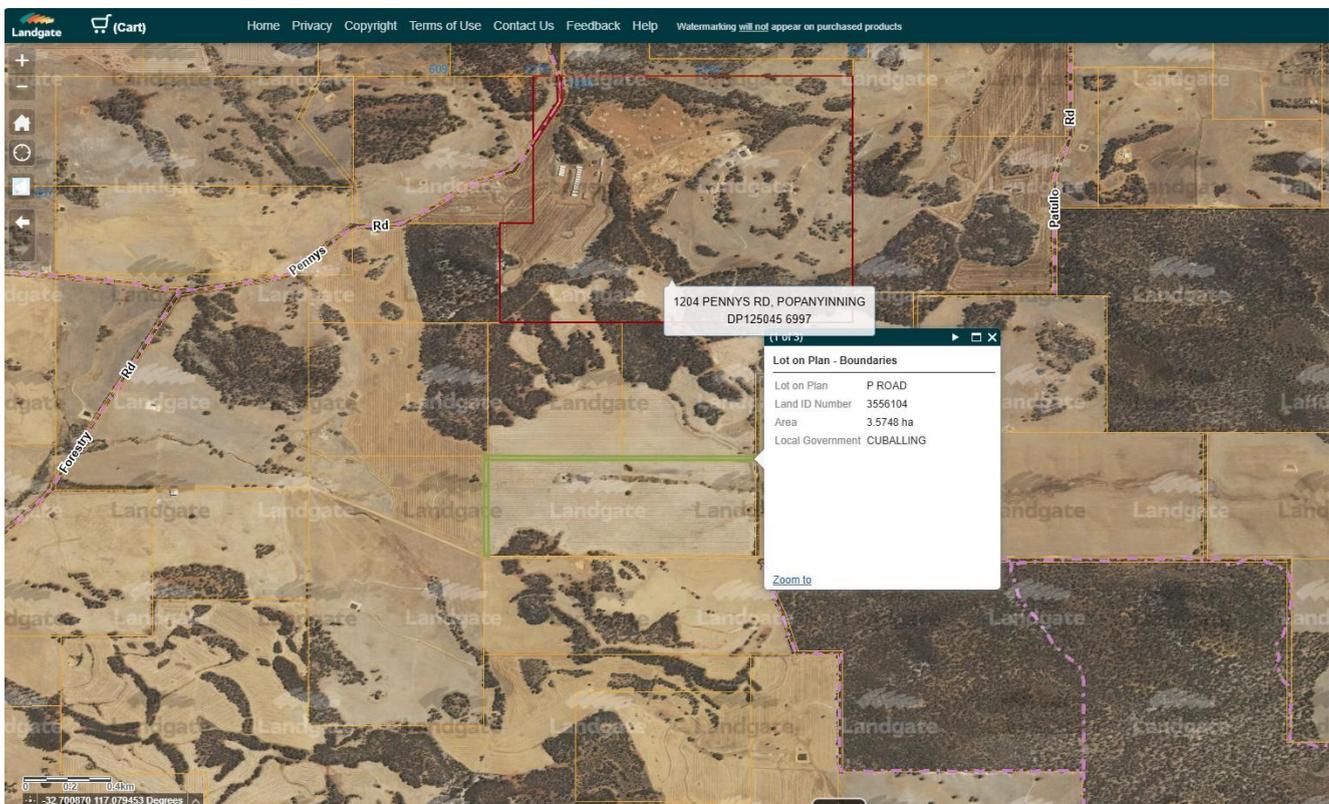
Summary

For Council to consider a request to close a gazetted and undeveloped road reserve.

Background / Comment

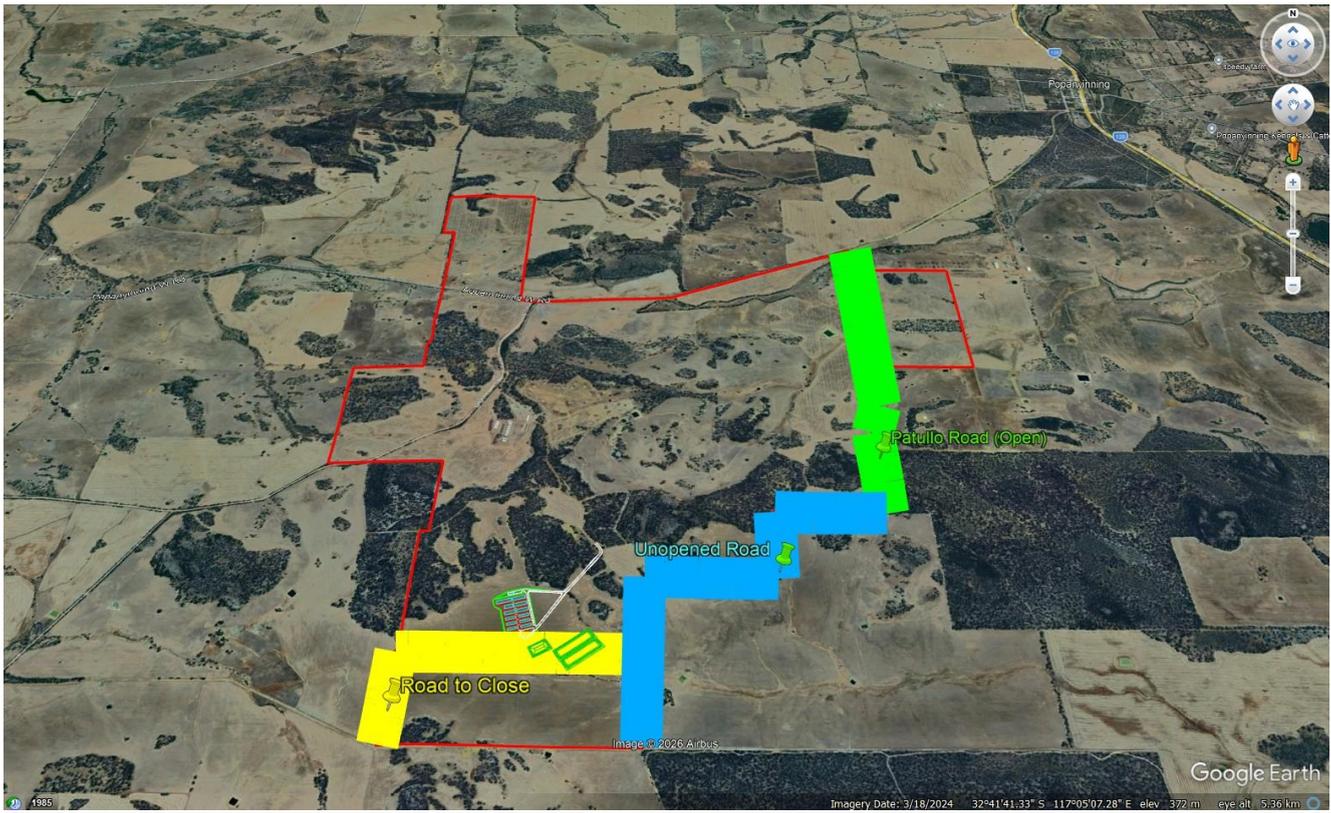
Following a meeting to discuss development plans for a piggery expansion, the CEO has received a letter from Mr Steve Lyneham requesting Council consider the closure of a gazetted yet undeveloped road reserve that adjoins and traverses his property. Further, Mr Lyneham has indicated his interest in purchasing this strip of land (if necessary) once the tenure is established.

The road reserve in question is 3.57489 hectares and runs through the middle of an actively farmed paddock block on the Lyneham property at 582 Popanyinning West Road. This land was cleared many decades ago and has been continuously farmed/cropped for in excess of sixty years. The road reserve as shown in the following pictures has not been formed or used for any public or private access during this time and does not seem to serve any practical transport or access function to any other property. To the east this reserve appears to intersect with a similarly undeveloped section of Patullo Road heading southwards to a forest reserve area.



As part of a planned agricultural infrastructure development and expansion of the existing piggery on this property, proposed effluent ponds are required to cross the existing road reserve. It is anticipated that closure of the road reserve will be necessary to support granting of a Works Approval from the Department of Water and Environmental Regulation (DWER), as well as to facilitate consideration of a Development Application that will be submitted to the Shire of Cuballing thereafter.

Closure of the road would allow the infrastructure to be designed and constructed in a fully compliant manner, while enabling the land to be managed as a single, consolidated agricultural unit with appropriate environmental and operational controls.



Statutory Environment

Land Administration Act 1997 s.56 'Dedication of land as a road' and s.58 'Closure of road at request of Local Government'.

Policy Implications

Nil

Financial Implications

Nil

Strategic Implications

Shire of Cuballing Strategic Community Plan 2023-2033:

Economic

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

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 requests the closure of the undeveloped public road reserve on Land ID #3556104.

9.3 MANAGER OF WORKS AND SERVICES:

Nil

10. COMMITTEE REPORTS

Nil

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

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

13. CONFIDENTIAL MATTERS

Nil

14. NEXT MEETING

Ordinary Council Meeting, 3.00pm. Wednesday 18th March 2026 at the Shire of Cuballing CWA Hall, Campbell Street, Cuballing.

15. CLOSURE OF MEETING