

**SHIRE OF CUNDERDIN**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(By Nature or Type)**  
**For the Period Ended 30 September 2025**

	Note	Original Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
			\$	\$	\$	%	
<b>Opening Funding Surplus (Deficit)</b>	3	2,243,648	2,243,648	<b>2,047,518</b>	(196,130)	(9%)	
<b>Revenue from operating activities</b>							
Rates	8	2,626,172	2,626,172	<b>2,625,319</b>	(853)	(0%)	
Operating Grants, Subsidies and Contributions		2,566,958	641,740	<b>771,119</b>	129,380	20%	😊
Fees and Charges		655,368	163,842	<b>318,462</b>	154,619	94%	😊
Interest Earnings		101,200	25,300	<b>12,310</b>	(12,990)	(51%)	😞
Other Revenue		5,000	1,250	<b>10,479</b>	9,229	738%	
Profit on Disposal of Assets		95,000	0	<b>0</b>	0	0%	
		<b>6,049,698</b>	<b>3,458,303</b>	<b>3,737,689</b>			
<b>Expenditure from operating activities</b>							
Employee Costs		(2,365,593)	(591,398)	<b>(678,978)</b>	(87,580)	(15%)	😞
Materials and Contracts		(2,397,326)	(599,332)	<b>(482,811)</b>	116,520	19%	😊
Utility Charges		(308,613)	(77,153)	<b>(31,938)</b>	45,215	59%	😊
Depreciation on Non-Current Assets		(3,454,305)	(863,576)	<b>0</b>	863,576	100%	😊
Interest Expenses		(38,484)	(9,621)	<b>0</b>	9,621	100%	
Insurance Expenses		(232,708)	(58,177)	<b>(122,506)</b>	(64,328)	(111%)	😞
Other Expenditure		(92,045)	(23,011)	<b>(17,532)</b>	5,479	24%	
Loss on Disposal of Assets		0	0	<b>0</b>	0	0%	
		<b>(8,889,075)</b>	<b>(2,222,269)</b>	<b>(1,333,765)</b>			
<b>Operating activities excluded from budget</b>							
Add back Depreciation		3,454,305	863,576	<b>0</b>	(863,576)	(100%)	😞
Adjust (Profit)/Loss on Asset Disposal		(95,000)	0	<b>0</b>	0	0%	
Adjust Provisions and Accruals		(203,686)	0	<b>0</b>	0	0%	
<b>Amount attributable to operating activities</b>		<b>316,243</b>	<b>2,099,611</b>	<b>2,403,924</b>			
<b>Investing activities</b>							
Grants, Subsidies and Contributions		2,870,572	717,643	<b>60,000</b>	(657,643)	(92%)	😞
Proceeds from Disposal of Assets	10	95,000	0	<b>0</b>	0	0%	
Purchase property, plant and equipment	11	(1,488,000)	(372,000)	<b>(221,903)</b>	150,097	40%	😊
Purchase and construction of infrastructure	11	(4,411,492)	(1,102,873)	<b>(768,798)</b>	334,075	30%	😊
<b>Amount attributable to investing activities</b>		<b>(2,933,920)</b>	<b>(757,230)</b>	<b>(930,701)</b>			
<b>Financing Activities</b>							
Transfer from Reserves	7	612,000	0	<b>0</b>	0	0%	
Repayment of Debentures	9	(67,405)	0	<b>0</b>	0	0%	
Transfer to Reserves	7	(170,000)	0	<b>0</b>	0	0%	
<b>Amount attributable to financing activities</b>		<b>374,595</b>	<b>0</b>	<b>0</b>			
<b>Closing Funding Surplus (Deficit)</b>	3	<b>565</b>	<b>3,586,029</b>	<b>3,520,741</b>	(65,288)	(2%)	

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

More Revenue OR Less Expenditure



Less Revenue OR More Expenditure



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

**SHIRE OF CUNDERDIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 September 2025**

**Note 2: Explanation of Material Variances**

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date budget materially. The material variance adopted by Council for the 2025/26 Financial Year is \$10,000 or 10% whichever is the greater.



More Revenue OR Less Expenditure



Less Revenue OR More Expenditure

	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
<b>Operating Income</b>					
Rates	(853)	0%			
Operating Grants, Subsidies and					
Contributions	129,380	20%	😊	Timing	MRWA Direct Grant & LRCI funding received
Fees and Charges	154,619	94%	😊	Timing	Refuse charges were levied in July
Interest Earnings	(12,990)	100%			
Other Revenue	9,229	738%			
Profit on Disposal of Assets	0	0%			
<b>Operating Expense</b>					
Employee Costs	(87,580)	-15%	😞	Timing	Expenditure is higher than anticipated, though largely on track
Materials and Contracts	116,520	19%	😊	Timing	Expenditure is higher than anticipated, though largely on track
Utility Charges	45,215	59%	😊	Timing	Expenditure is lower than anticipated
Depreciation on Non-Current Assets	863,576	100%	😊	Timing	Depreciation will be allocated once the audit for 24/25 is complete
Interest Expenses	9,621	100%			
Insurance Expenses	(64,328)	-111%	😞	Timing	First instalment for all insurance policies paid in August
Other Expenditure	5,479	24%			
Loss on Disposal of Assets	0	0%			
<b>Operating activities excluded from budget</b>					
Add back Depreciation	(863,576)	-100%	😞	Timing	Depreciation will be allocated once the audit for 24/25 is complete
Adjust (Profit)/Loss on Asset Disposal	0	0%			
Adjust Provisions and Accruals	0	0%			
<b>Investing Activities</b>					
Grants, Subsidies and Contributions	(657,643)	-92%	😞	Timing	Progress claims have been submitted for Regional Road Group projects
Adjust (Profit)/Loss on Asset Disposal	0	0%			
Purchase property, plant and equipment	150,097	40%	😊	Timing	Expenditure is lower than anticipated, works progressing
Purchase and construction of infrastructure	334,075	30%	😊	Timing	Expenditure is lower than anticipated, works progressing
<b>Financing Activities</b>					
Proceeds from New Debentures	0	0%			
Proceeds from Advances	0	0%			
Transfer to Reserves	0	0%			
Transfer from Reserves	0	0%			
Advances to Community Groups	0	0%			
Repayment of Debentures	0	0%			
<b>Opening Funding Surplus(Deficit)</b>	(196,130)	(9%)			

**SHIRE OF CUNDERDIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 September 2025**

**Note 3: Net Current Funding Position**

Positive=Surplus (Negative=Deficit)

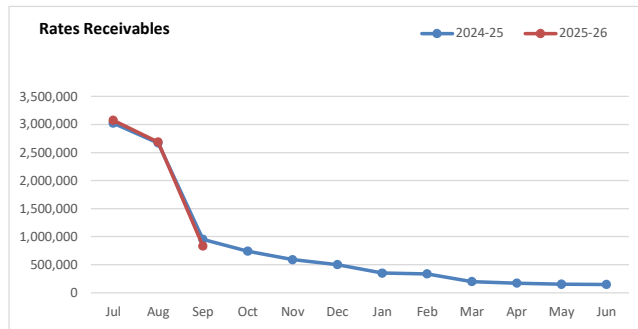
		Last Years Actual Closing	Last Years Actual Closing - Per Adopted Budget	Current
	Note	30 June 2025	30 June 2025	30 Sep 2025
		\$		\$
<b>Current Assets</b>				
Cash Unrestricted	4	2,908,157	3,710,700	3,497,568
Cash Restricted	4	2,185,727	1,457,465	2,185,727
Financial Assets		0		0
Receivables - Rates		147,881	147,661	834,152
Receivables - Other		(97,995)	(196,702)	14,056
Interest / ATO Receivable/Trust		(81,323)	(81,323)	(37,774)
Inventories		0	0	0
		5,062,446	5,037,801	6,493,728
<b>Less: Current Liabilities</b>				
Payables		(226,852)	(203,881)	(184,911)
Current Borrowings		(67,406)	(67,405)	(67,406)
Contract Liabilities		(461,896)	(364,627)	(461,896)
Provisions		(344,141)	(243,604)	(344,141)
		(1,100,295)	(879,517)	(1,058,354)
Net Current Assets		3,962,151	4,158,284	5,435,374
Less: Cash Reserves	7	(2,185,727)	(2,185,728)	(2,185,727)
<b>Plus: Current Borrowings included in Budget</b>		67,406	67,405	67,406
<b>Plus: Employee Provisions</b>		203,687	203,687	203,687
<b>Net Current Funding Position</b>		<b>2,047,518</b>	<b>2,243,648</b>	<b>3,520,741</b>

**Comments - Net Current Funding Position**

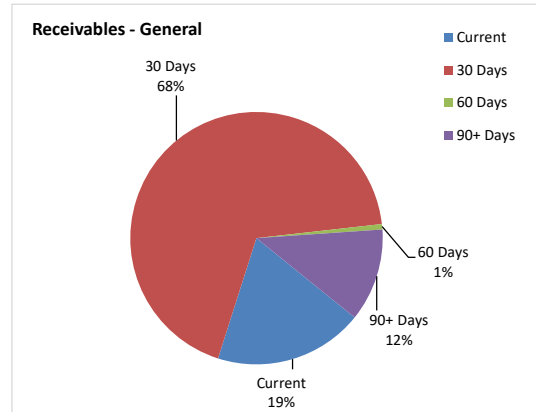
**SHIRE OF CUNDERDIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 September 2025**

**Note 6: Receivables**

Receivables - Rates Receivables		Receivables - General	Current	30 Days	60 Days	90+ Days	Total
Opening Arrears Previous Years	\$147,881	Receivables - General	\$ 26,074	\$ 93,181	\$ 969	\$ 16,273	\$ 136,497
Levied this year	\$2,973,602						
Less Collections to date	-\$2,287,331	<b>Balance per Trial Balance</b>					
Equals Current Outstanding	<b>\$834,152</b>	Sundry Debtors					136,497
<b>Net Rates Collectable</b>	<b>\$834,152</b>	<b>Total Receivables General Outstanding (includes GST)</b>					<b>136,497</b>
% Collected	73.28%						



Comments/Notes - Rates Receivables



Comments/Notes - Receivables General

**SHIRE OF CUNDERDIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 September 2025**

**Note 7: Cash Backed Reserves**

<b>Name</b>	<b>Opening Balance</b>	<b>Budget Interest In</b>	<b>Actual Interest Earned</b>	<b>Budget Transfers In (+)</b>	<b>Actual Transfers In (+)</b>	<b>Budget Transfers Out (-)</b>	<b>Actual Transfers Out (-)</b>	<b>Budget Closing Balance</b>	<b>Actual YTD Closing Balance</b>
	\$	\$	\$	\$		\$	\$	\$	\$
Reserves Plant Replacement	267,688	9,798	0	0	0	(150,000)	0	127,486	267,688
Reserves Staff Entitlements	203,687	7,455	0	0	0	0	0	211,142	203,687
Reserves Airfield	122,254	4,475	0	0	0	0	0	126,729	122,254
Reserves Community Bus	4,527	166	0	10,000	0	0	0	14,693	4,527
Reserves Asset Replacement	335,145	12,267	0	0	0	(200,000)	0	147,412	335,145
Reserves Buildings	514,286	18,823	0	0	0	(200,000)	0	333,109	514,286
Reserves Cunderdin Museum	69,774	2,554	0	15,000	0	(62,000)	0	25,328	69,774
Reserves Sporting Surfaces Replacement	185,760	6,799	0	20,000	0	0	0	212,559	185,760
Reserves AAA	227,796	8,338	0	45,000	0	0	0	281,134	227,796
Reserves Swimming Pool	254,811	9,326	0	0	0	0	0	264,137	254,811
	<b>2,185,727</b>	<b>80,001</b>	<b>0</b>	<b>90,000</b>	<b>0</b>	<b>(612,000)</b>	<b>0</b>	<b>1,743,728</b>	<b>2,185,727</b>

**Comments**

Reserve funds are fully cash-backed in a term Deposit and Bank Account - Refer to Note 4.

**SHIRE OF CUNDERDIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 September 2025**

Note 8: Rating Information	Rate in	Number of Properties	Rateable Value	Original Budget				YTD Actual			
				Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
<b>RATE TYPE</b>	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Differential General Rate</b>											
GRV	0.10991	397	6,363,773	699,461	0	0	699,461	699,461	-	853	698,608
UV	0.00392	259	433,921,000	1,701,838	0	0	1,701,838	1,701,838	-	-	1,701,838
<b>Sub-Totals</b>		<b>656</b>	<b>440,284,773</b>	<b>2,401,299</b>	<b>0</b>	<b>0</b>	<b>2,401,299</b>	<b>2,401,299</b>	<b>-</b>	<b>853</b>	<b>2,400,446</b>
<b>Minimum Payment</b>	<b>Minimum</b>										
	\$										
GRV	853.00	93	217,737	79,329	0	0	79,329	79,329	-	-	79,329
UV	853.00	124	13,145,900	105,772	0	0	105,772	105,772	-	-	105,772
Mining	853.00	11	80,272	9,383	0	0	9,383	9,383	-	-	9,383
<b>Sub-Totals</b>		<b>228</b>	<b>13,443,909</b>	<b>194,484</b>	<b>0</b>	<b>0</b>	<b>194,484</b>	<b>194,484</b>	<b>-</b>	<b>-</b>	<b>194,484</b>
<b>Amount from General Rates</b>		<b>884</b>	<b>453,728,682</b>	<b>2,595,783</b>	<b>0</b>	<b>0</b>	<b>2,595,783</b>	<b>2,595,783</b>		<b>-</b>	<b>2,594,930</b>
Ex-Gratia Rates							30,388				30,389
<b>Totals</b>							<b>2,626,171</b>				<b>2,625,319</b>

**SHIRE OF CUNDERDIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 September 2025**

**Note 9 : Information on Borrowings**

**(a) Debenture Repayments**

Particulars	01 Jul 2025	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
				\$	\$	\$	\$	\$	\$
<b>Recreation and Culture</b>									
Loan 76 - Recreation Centre	753,277	0	0	0	67,405	753,277	685,872	0	38,484
	753,277	0	0	0	67,405	753,277	685,872	0	38,484

**(b) New Debentures**

The Shire does not intend to undertake any new borrowings during the 2025/2026 year

**(c) Unspent Debentures**

The Shire has no unspent debentures.

**(d) Overdraft**

The Shire has no overdraft facility.

**SHIRE OF CUNDERDIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 September 2025**

**Note 10: Disposal of Assets**

Asset Number	Asset Description	Program	YTD Actual				Budget			
			Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
			\$	\$	\$	\$	\$	\$	\$	\$
1330	Doctors vehicle - Isuzu MUX	Health	0	0	0	0	0	15,000	15,000	0
3019	CEO's vehicle - Ford Everest	Other Property & Services	0	0	0	0	0	40,000	40,000	0
75	DCEO's vehicle - Isuzu Dmax	Other Property & Services	0	0	0	0	0	40,000	40,000	0
			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>95,000</b>	<b>95,000</b>	<b>0</b>



SHIRE OF CUNDERDIN  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 30 September 2025

Note 11: Capital Expenditure

Assets	Account/Job	Budget				YTD Actual			Comment
		Original Annual Budget	Amended budget	YTD Budget	YTD Variance		New/Upgrade	Renewal	
		\$		\$	\$	%	\$	\$	\$
<b>Land and Buildings</b>									
<b>Law, Order &amp; Public Safety</b>									
Ygnattering Fire Station	051400	0	0	0	1,000	0%		1,000	1,000 DFES funding
<b>Housing</b>									
Staff Housing - Yilgarn Street	091401	100,000	100,000	24,999	(24,999)	-100%	0		0
Other Housing - Mitchell Street	092401	88,500	88,500	22,125	1,867	8%	23,992		23,992
<b>Community amenities</b>									
Watt Street land development	106400	350,000	350,000	87,501	(87,501)	-100%	0		0
<b>Recreation &amp; Culture</b>									
Museum - conservation works on No 3 pump station	PRJCT3	62,000	62,000	15,501	(15,501)	-100%		0	0 Australian Heritage Grants
Total - Land and Buildings		600,500	600,500	150,126	(125,134)	-83%	23,992	1,000	24,992
<b>Recreation &amp; Culture</b>									
CCTV	113403	30,000	30,000	7,500	(7,500)	-100%	0		0
<b>Transport</b>									
Signage New Logo - Tourism	SIGNAG	60,000	60,000	15,000	(15,000)	-100%	0		0
<b>Other Property &amp; Services</b>									
Computers for Depot & Office	145401	25,000	25,000	6,249	856	14%	7,105		7,105
Total - Furniture and Equipment		115,000	115,000	28,749	(21,644)	-75%	7,105	0	7,105
<b>Plant , Equip. &amp; Vehicles</b>									
<b>Health</b>									
Purchase Plant & Equipment - Other Health	076401	75,000	75,000	18,750	(18,750)	-100%		0	0 Doctors Vehicle
<b>Transport</b>									
Purchase Plant & Equipment - Road Plant Purchases	123400	576,000	576,000	144,000	45,806	32%		189,806	189,806
Purchase Plant - Administration	145400	130,000	130,000	32,499	(32,499)	-100%		0	0 Admin vehicles
Total - Plant and Equipment		781,000	781,000	195,249	(5,443)	-3%	0	189,806	189,806
<b>Roads</b>									
<b>Transport</b>									
Southern Brook Rd - RRG Project	R016	643,330	643,330	160,833	(160,833)	-100%		0	0
Goldfields Rd - RRG Project	R170	0	0	0	555	0%		555	555 2024/25
Construction - Goomalling - Meckering Rd	C002	0	0	0	568	0%		568	568 2024/25
Construction - Cunderdin - Wyalkatchem Rd	C166	108,000	108,000	27,000	(11,739)	-43%		15,261	15,261
Construction - Meckering - Dowerin Rd	C169	0	0	0	4,250	0%		4,250	4,250 2024/25
Great Eastern Highway Beautification	GEHB	3,000	3,000	750	(750)	-100%		0	0
Wheatbelt Secondary Freight Network - Development Funds	WSFNDF	15,731	15,731	(3,933)	63,242	-1608%		59,309	59,309
Broads Road R2R	T038	183,299	183,299	45,825	(40,583)	-89%		5,242	5,242
Hardy Road R2R	T039	181,580	181,580	45,396	(41,239)	-91%		4,157	4,157
Warding Road R2R	T040	183,792	183,792	45,948	(38,333)	-83%		7,615	7,615
Fleay Road R2R	T157	182,623	182,623	45,657	(40,027)	-88%		5,630	5,630
Shorter Rd- R2R Projects	T068	0	0	0	10,949	0%		10,949	10,949 2024/25

**SHIRE OF CUNDERDIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 30 September 2025

**Note 11: Capital Expenditure**

Assets	Account/Job	Budget					YTD Actual		Total YTD	Comment
		Original Annual Budget	Amended budget	YTD Budget	YTD Variance	New/Upgrade	Renewal			
		\$		\$	\$	%	\$	\$	\$	
Carter Doodenanning Road - R2R Projects	T011	0	0	0	4,989	0%		4,989	4,989	2024/25
Southern Brook Road	T016	0	0	0	30,760	0%		30,760	30,760	2024/25
Scaddan RD - R2R Project	T019	0	0	0	3,317	0%		3,317	3,317	2024/25
Quairading Rd - R2R Project	T164	0	0	0	329	0%		329	329	2024/25
Tree Clearing - Roadside - LRCI	TREECL	0	0	0	19,664	0%		19,664	19,664	2024/25
Total - Roads		1,501,355	1,501,355	367,476	(194,881)	-53%	0	172,595	172,595	
Footpaths										
Shared Path Project 2024/25 (Forrest and Mitchell Streets)	SPP25	536,564	536,564	134,142	(62,941)	-47%	71,201		71,201	
Active Transport Grant Expenditure	121415	0	0	0	69,954	0%	69,954		69,954	
Total - Footpaths		536,564	536,564	134,142	7,013	5%	141,155	0	141,155	
Bridges										
Bridge 4683 Reynolds Rd- SLK 2.45	BGE4	60,000	60,000	15,000	(15,000)	-100%		0	0	
Total - Airport		60,000	60,000	15,000	(15,000)	-100%	0	0	0	
Airport										
Regional Airports Program Grant Expenditure	126004	200,000	200,000	50,001	71,026	142%	121,027		121,027	
Total - Airport		200,000	200,000	50,001	71,026	142%	121,027	0	121,027	
Other Infrastructure										
Law, Order & Public Safety										
2x tanks at Airfield for fire fighting 24/25	051403	0	0	0	23,355	0%	23,355	0	23,355	Community Water Supplies Prog
Meckering Emergency Power supply 24/25	053403	0	0	0	163,904	0%	163,904	0	163,904	Disaster Ready Funding
Recreation & Culture										
Pool & Wellness Hub development	112004	1,072,073	1,072,073	268,017	(253,760)	-95%	14,258		14,258	Growing Regions Funding
Cunderdin Rec Centre - Oval Irrigation Project	RECC	100,000	100,000	35,592	(35,592)	-100%		0	0	
Cricket Pitch development	134070	0	0	0	88,010	0%	88,010		88,010	CSRFF funding
Play Our Way ( Basketball and Netball Courts) Grant Expenditure	134080	932,500	932,500	(233,124)	277,619	-119%	44,495		44,495	
Total - Other Infrastructure		2,104,573	2,104,573	70,485	76,278	374%	334,022	0	334,022	
Capital Expenditure Total		5,898,992	5,898,992	1,011,228	(207,786)	-2%	627,300	363,401	990,701	