

**SHIRE OF CUNDERDIN**  
**STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 31 December 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>2,050,015</b>	(193,633)	(9%)	
<b>Revenue from operating activities</b>							
Rates	8	2,626,172	2,626,172	<b>2,625,057</b>	(1,114)	(0%)	
Operating Grants, Subsidies and Contributions		2,566,958	1,283,479	<b>893,429</b>	(390,050)	(30%)	☹️
Fees and Charges		655,368	327,684	<b>403,208</b>	75,524	23%	😊
Interest Earnings		101,200	50,600	<b>50,010</b>	(590)	(1%)	
Other Revenue		5,000	2,500	<b>14,014</b>	11,514	461%	😊
Profit on Disposal of Assets	10	95,000	0	<b>0</b>	0	0%	
		<b>6,049,698</b>	<b>4,290,435</b>	<b>3,985,718</b>			
<b>Expenditure from operating activities</b>							
Employee Costs		(2,365,593)	(1,182,797)	<b>(1,140,750)</b>	42,047	4%	
Materials and Contracts		(2,397,326)	(1,198,663)	<b>(957,660)</b>	241,003	20%	😊
Utility Charges		(308,613)	(154,307)	<b>(106,308)</b>	47,999	31%	😊
Depreciation on Non-Current Assets		(3,454,305)	(1,727,153)	<b>(1,813,678)</b>	(86,526)	(5%)	
Interest Expenses	9	(38,484)	(19,242)	<b>(22,353)</b>	(3,111)	(16%)	
Insurance Expenses		(232,708)	(232,708)	<b>(240,758)</b>	(8,050)	(3%)	
Other Expenditure		(92,045)	(46,023)	<b>(39,615)</b>	6,407	14%	
Loss on Disposal of Assets	10	0	0	<b>0</b>	0	0%	
		<b>(8,889,074)</b>	<b>(4,560,891)</b>	<b>(4,321,123)</b>			
<b>Operating activities excluded from budget</b>							
Add back Depreciation		3,454,305	1,727,153	<b>1,813,678</b>	86,526	(5%)	
Adjust (Profit)/Loss on Asset Disposal	10	(95,000)	0	<b>0</b>	0	0%	
Adjust Provisions and Accruals		(203,687)	0	<b>0</b>	0	0%	
<b>Amount attributable to operating activities</b>		<b>316,242</b>	<b>1,456,696</b>	<b>1,478,273</b>			
<b>Investing activities</b>							
Grants, Subsidies and Contributions		2,870,572	1,435,286	<b>604,827</b>	(830,459)	(58%)	☹️
Proceeds from Disposal of Assets	10	95,000	0	<b>0</b>	0	0%	
Purchase property, plant and equipment	11	(1,488,000)	(744,000)	<b>(1,067,611)</b>	(323,611)	(43%)	☹️
Purchase and construction of infrastructure	11	(4,411,492)	(2,205,746)	<b>(1,205,113)</b>	1,000,633	45%	😊
<b>Amount attributable to investing activities</b>		<b>(2,933,920)</b>	<b>(1,514,460)</b>	<b>(1,667,897)</b>			
<b>Financing Activities</b>							
Transfer from Reserves	7	612,000	0	<b>0</b>	0	0%	
Repayment of Debentures	9	(67,405)	(33,703)	<b>(33,268)</b>	435	1%	
Transfer to Reserves	7	(170,000)	(85,000)	<b>(30,971)</b>	54,029	64%	
<b>Amount attributable to financing activities</b>		<b>374,595</b>	<b>(118,703)</b>	<b>(64,238)</b>			
<b>Closing Funding Surplus (Deficit)</b>	3	<b>564</b>	<b>2,067,182</b>	<b>1,796,153</b>	(271,029)	(13%)	☹️

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**  
**STATEMENT OF FINANCIAL POSITION**  
For the Period Ended 31 December 2025

	NOTE	31/12/2025	30/06/2025
		\$	\$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	4	4,349,458	5,093,884
Trade and other receivables	6	398,415	(31,437)
<b>TOTAL CURRENT ASSETS</b>		<u>4,747,873</u>	<u>5,062,446</u>
<b>NON-CURRENT ASSETS</b>			
Other receivables	6	38,658	38,658
Property, plant and equipment	11	19,872,186	19,284,974
Infrastructure	11	99,327,728	99,455,894
<b>TOTAL NON-CURRENT ASSETS</b>		<u>119,238,571</u>	<u>118,779,525</u>
<b>TOTAL ASSETS</b>		<u>123,986,444</u>	<u>123,841,972</u>
<b>CURRENT LIABILITIES</b>			
Trade and other payables		597,066	688,748
Current portion of long term borrowings	9	34,138	67,406
Provisions		341,644	341,644
<b>TOTAL CURRENT LIABILITIES</b>		<u>972,848</u>	<u>1,097,798</u>
<b>NON-CURRENT LIABILITIES</b>			
Long term borrowings	9	685,046	685,046
Provisions		66,359	66,359
<b>TOTAL NON-CURRENT LIABILITIES</b>		<u>751,405</u>	<u>751,405</u>
<b>TOTAL LIABILITIES</b>		<u>1,724,253</u>	<u>1,849,203</u>
<b>NET ASSETS</b>		<u><b>122,262,191</b></u>	<u><b>121,992,769</b></u>
<b>EQUITY</b>			
Retained surplus		7,474,231	7,235,780
Reserves - cash backed	7	2,216,697	2,185,727
Revaluation surplus		112,571,263	112,571,263
<b>TOTAL EQUITY</b>		<u><b>122,262,191</b></u>	<u><b>121,992,769</b></u>

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

**SHIRE OF CUNDERDIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 December 2025**

**1: Basis of Preparation and Significant Accounting Policies**

**BASIS OF PREPARATION**

This prescribed financial report has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

**Local Government Act 1995 requirements**

Section 6.4(2) of the *Local Government Act 1995*, read with the *Local Government (Financial Management) Regulations 1996*, prescribe that the financial report must be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

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.

The *Local Government (Financial Management) Regulations 1996* regulation 34 prescribes content of the financial report. Supporting information does not form part of the financial report.

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.

**Judgements and 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 that are 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:

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, infrastructure and investment property
- estimation of uncertainties made in relation to lease accounting
- estimated useful life of intangible assets

**SIGNIFICANT ACCOUNTING POLICIES**

Significant accounting policies utilised in the preparation of these statements are as described within the 2025-2026 Annual Budget. Please refer to the adopted budget document for details of these policies.

**PREPARATION TIMING AND REVIEW**

Date prepared: 12 December 2025

**SHIRE OF CUNDERDIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 31 December 2025

**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	(1,114)	0%			
Operating Grants, Subsidies and					
Contributions	(390,050)	-30%		Timing	LRCI funding was budgeted under this heading but is recorded as a capital grant due to the capital nature of the projects delivered.
Fees and Charges	75,524	23%		Timing	Refuse charges were levied in July
Interest Earnings	(590)	-1%			
Other Revenue	11,514	461%		Permanent	Centrelink Paid Parental Leave payments have been received
Profit on Disposal of Assets	0	0%			
<b>Operating Expense</b>					
Employee Costs	42,047	4%			
Materials and Contracts	241,003	20%		Timing	Expenditure is lower than anticipated
Utility Charges	47,999	31%		Timing	Expenditure is lower than anticipated, though largely on track
Depreciation on Non-Current Assets	(86,526)	-5%			
Interest Expenses	(3,111)	-16%			
Insurance Expenses	(8,050)	-3%			
Other Expenditure	6,407	14%			
Loss on Disposal of Assets	0	0%			
<b>Operating activities excluded from budget</b>					
Add back Depreciation	86,526	-5%			
Adjust (Profit)/Loss on Asset Disposal	0	0%			
Adjust Provisions and Accruals	0	0%			
<b>Investing Activities</b>					
Grants, Subsidies and Contributions	(830,459)	-58%		Timing	Progress claims will be received as capital works progress, particularly in relation to the Pool and Wellness Hub and Basketball Court shelter
Adjust (Profit)/Loss on Asset Disposal	0	0%			
Purchase property, plant and equipment	(323,611)	-43%		Timing	Grader and tri-axle trailer have been purchased, old grader to be sold via auction in the new year.
Purchase and construction of infrastructure	1,000,633	45%		Timing	The road program and other larger capital projects are progressing, and tenders closing for the Pool and Wellness Hub in February.
<b>Financing Activities</b>					
Proceeds from New Debentures	0	0%			
Proceeds from Advances	0	0%			
Transfer to Reserves	0	64%			
Transfer from Reserves	0	0%			
Advances to Community Groups	0	0%			
Repayment of Debentures	435	1%			
<b>Opening Funding Surplus(Deficit)</b>	<b>(193,633)</b>	<b>(9%)</b>			

**SHIRE OF CUNDERDIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 December 2025**

**3: Net Current Funding Position**

Positive=Surplus (Negative=Deficit)

	Note	Last Years Actual Closing 30 June 2025	Last Years Actual Closing - Per Adopted Budget 30 June 2025	Current 31 Dec 2025
		\$		\$
<b>Current Assets</b>				
Cash Unrestricted	4	2,908,157	3,710,700	2,132,761
Cash Restricted	4	2,185,727	1,457,465	2,216,697
Financial Assets		0		0
Receivables - Rates		147,881	147,661	558,458
Receivables - Other		(97,995)	(196,702)	(71,831)
Interest / ATO Receivable/Trust		(81,323)	(81,323)	(88,212)
Inventories		0	0	0
		5,062,446	5,037,801	4,747,873
<b>Less: Current Liabilities</b>				
Payables		(226,852)	(203,881)	(135,170)
Current Borrowings		(67,406)	(67,405)	(34,138)
Contract Liabilities		(461,896)	(364,627)	(461,896)
Provisions		(341,644)	(243,604)	(341,644)
		(1,097,798)	(879,517)	(972,848)
Net Current Assets		3,964,649	4,158,284	3,775,025
Less: Cash Reserves	7	(2,185,727)	(2,185,728)	(2,216,697)
<b>Plus: Current Borrowings included in Budget</b>		67,406	67,405	34,138
<b>Plus: Employee Provisions</b>		203,687	203,687	203,687
<b>Net Current Funding Position</b>		<b>2,050,014.81</b>	<b>2,243,648</b>	<b>1,796,153</b>

**Comments - Net Current Funding Position**

**SHIRE OF CUNDERDIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 December 2025**

**4: Cash and Investments**

	Unrestricted	Restricted	Trust	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
<b>(a) Cash Deposits</b>							
Municipal Bank Account	934,432		0	934,432	Bendigo	0.00%	At Call
Municipal Bank Account	1,153,645			1,153,645	Westpac	0.00%	At Call
Trust Bank Account			14,474	14,474	Westpac	0.00%	At Call
Cash On Hand	700			700			On Hand
<b>(b) Term Deposits</b>							
Reserve Funds		1,851,896		1,851,896	Bendigo	4.25%	
Reserve Funds	0	364,801		364,801	Westpac	0.45%	
	<b>2,088,777</b>	<b>2,216,697</b>	<b>14,474</b>	<b>4,319,948</b>			

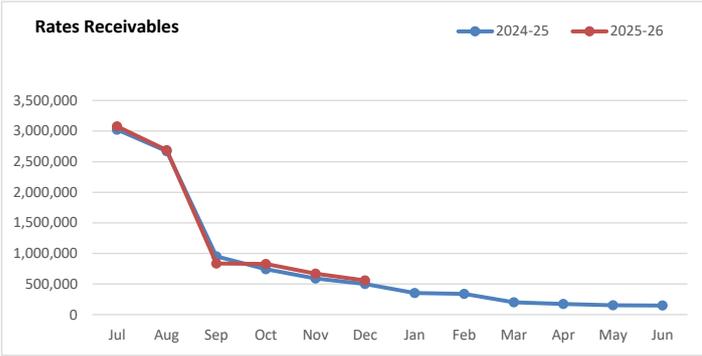
**Comments/Notes - Investments**

The above balances are the funds held in bank accounts and on hand as at reporting date.

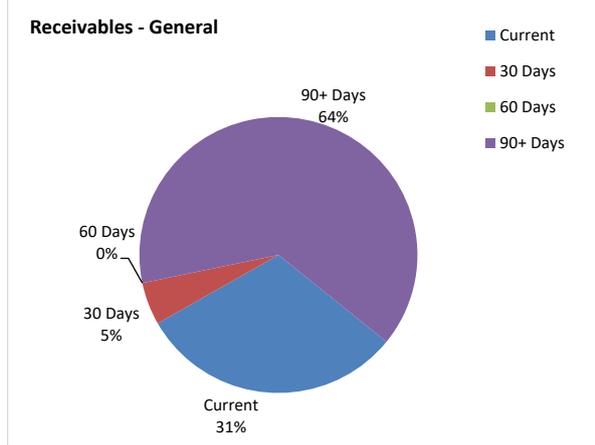
**SHIRE OF CUNDERDIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 December 2025**

**5: Receivables**

Receivables - Rates Receivables		Receivables - General					Total
		Current	30 Days	60 Days	90+ Days	Total	
		\$	\$	\$	\$	\$	
Opening Arrears Previous Years	\$147,881	15,647	2,523	0	32,441	50,611	
Levied this year	\$2,973,340						
<u>Less</u> Collections to date	-\$2,562,763						
Equals Current Outstanding	<b>\$558,458</b>						
<b>Net Rates Collectable</b>	<b>\$558,458</b>	<b>Balance per Trial Balance</b>					
% Collected	82.11%	Sundry Debtors					50,611
		<b>Total Receivables General Outstanding (includes GST)</b>					<b>50,611</b>



Comments/Notes - Rates Receivables



Comments/Notes - Receivables General

**SHIRE OF CUNDERDIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 December 2025**

**6: Cash Backed Reserves**

Name	Opening Balance	Budget Interest In	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$		\$	\$	\$	\$
Reserves Plant Replacement	267,688	9,798	3,794	0	0	(150,000)	0	127,486	271,482
Reserves Staff Entitlements	203,687	7,455	2,886	0	0	0	0	211,142	206,573
Reserves Airfield	122,254	4,475	1,731	0	0	0	0	126,729	123,985
Reserves Community Bus	4,527	166	65	10,000	0	0	0	14,693	4,592
Reserves Asset Replacement	335,145	12,267	4,748	0	0	(200,000)	0	147,412	339,892
Reserves Buildings	514,286	18,823	7,287	0	0	(200,000)	0	333,109	521,574
Reserves Cunderdin Museum	69,774	2,554	988	15,000	0	(62,000)	0	25,328	70,762
Reserves Sporting Surfaces Replacement	185,760	6,799	2,632	20,000	0	0	0	212,559	188,392
Reserves AAA	227,796	8,338	3,227	45,000	0	0	0	281,134	231,023
Reserves Swimming Pool	254,811	9,326	3,611	0	0	0	0	264,137	258,422
	<b>2,185,727</b>	<b>80,001</b>	<b>30,971</b>	<b>90,000</b>	<b>0</b>	<b>(612,000)</b>	<b>0</b>	<b>1,743,728</b>	<b>2,216,697</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 31 December 2025**

**7: 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		
RATE TYPE	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$		
<b>Differential General Rate</b>													
GRV	0.10991	397	6,363,773	699,461	0	0	699,461	699,461	-	909	-	203	698,349
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>2,401,300</b>	<b>-</b>	<b>909</b>	<b>-</b>	<b>203</b>	<b>2,400,187</b>
<b>Minimum Payment</b>	<b>Minimum</b>												
	<b>\$</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>-</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>2,595,784</b>	<b>-</b>	<b>-</b>	<b>203</b>	<b>-</b>	<b>2,594,671</b>
Ex-Gratia Rates							30,388						30,389
Rates written off							0					-	2
<b>Totals</b>							<b>2,626,171</b>						<b>2,625,057</b>

**Comments - Rating Information**

186 properties are on the instalment plan; the second of four instalments is due on 11 November 2025

**SHIRE OF CUNDERDIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 December 2025**

**8: 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	33,268	67,405	720,009	685,872	19,677	38,484
	753,277	0	0	33,268	67,405	720,009	685,872	19,677	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 31 December 2025**

**9: 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 31 December 2025

**9: Capital Expenditure**

Assets	Account/Job	Budget				YTD Actual			Comment	
		Original Annual Budget	Amended budget	YTD Budget	YTD Variance	New/Upgrade	Renewal	Total YTD		
		\$		\$	\$	%	\$	\$	\$	
<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	49,998	80,127	160%	130,125		130,125	
Other Housing - Mitchell Street	092401	88,500	88,500	44,250	167,600	379%	211,850		211,850	
<b>Community amenities</b>										
Watt Street land development	106400	350,000	350,000	175,002	(163,602)	-93%	11,400		11,400	
<b>Recreation &amp; Culture</b>										
Museum - conservation works on No 3 pump station	PRJCT3	62,000	62,000	31,002	(31,002)	-100%		0	0	Australian Heritage Grants
<b>Total - Land and Buildings</b>		<b>600,500</b>	<b>600,500</b>	<b>300,252</b>	<b>54,123</b>	<b>18%</b>	<b>353,375</b>	<b>1,000</b>	<b>354,375</b>	
<b>Recreation &amp; Culture</b>										
CCTV	113401	30,000	30,000	15,000	(15,000)	-100%	0		0	
<b>Transport</b>										
Signage New Logo - Tourism	SIGNAG	60,000	60,000	30,000	(30,000)	-100%	0		0	
<b>Other Property &amp; Services</b>										
Computers for Depot & Office	145401	25,000	25,000	12,498	(3,472)	-28%	9,026		9,026	
<b>Total - Furniture and Equipment</b>		<b>115,000</b>	<b>115,000</b>	<b>57,498</b>	<b>(48,472)</b>	<b>-84%</b>	<b>9,026</b>	<b>0</b>	<b>9,026</b>	
<b>Plant , Equip. &amp; Vehicles</b>										
<b>Health</b>										
Purchase Plant & Equipment - Other Health	076401	75,000	75,000	37,500	(37,500)	-100%		0	0	Doctors Vehicle
<b>Transport</b>										
Purchase Plant & Equipment - Road Plant Purchases	123400	576,000	576,000	288,000	416,210	145%		704,210	704,210	
Purchase Plant - Administration	145400	130,000	130,000	64,998	(64,998)	-100%		0	0	Admin vehicles
<b>Total - Plant and Equipment</b>		<b>781,000</b>	<b>781,000</b>	<b>390,498</b>	<b>313,712</b>	<b>80%</b>	<b>0</b>	<b>704,210</b>	<b>704,210</b>	
<b>Roads</b>										
<b>Transport</b>										
Southern Brook Rd - RRG Project	R016	643,330	643,330	321,666	(171,850)	-53%		149,816	149,816	
Goldfields Rd - RRG Project	R170	0	0	0	1,029	0%		1,029	1,029	2024/25
Cunderdin-Wyalkatchem Rd	R166	0	0	0	15,305	0%		15,305	15,305	
Construction - Goomalling - Meckering Rd	C002	0	0	0	568	0%		568	568	2024/25
Construction - Cunderdin - Wyalkatchem Rd	C166	108,000	108,000	54,000	(36,936)	-68%		17,064	17,064	
Construction - Meckering - Dowerin Rd	C169	0	0	0	4,250	0%		4,250	4,250	2024/25
Great Eastern Highway Beautification	GEHB	12,000	12,000	1,500	(1,500)	-100%		0	0	
Roads WSNF Development Funds ( Expenditure)	121411	15,731	15,731	7,866	153,854	1956%		161,720	161,720	
Broads Road R2R	T038	183,299	183,299	91,650	(85,495)	-93%		6,155	6,155	
Hardy Road R2R	T039	181,580	181,580	90,792	(85,722)	-94%		5,070	5,070	
Warding Road R2R	T040	183,792	183,792	91,896	(83,368)	-91%		8,528	8,528	
Fleay Road R2R	T157	182,623	182,623	91,314	(84,771)	-93%		6,543	6,543	

**SHIRE OF CUNDERDIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 31 December 2025

**9: Capital Expenditure**

Assets	Account/Job	Budget				YTD Actual			Comment	
		Original Annual Budget	Amended budget	YTD Budget	YTD Variance	New/Upgrade	Renewal	Total YTD		
		\$		\$	\$	%	\$	\$	\$	
Shorter Rd- R2R Projects	T068	0	0	0	10,949	0%		10,949	10,949	2024/25
Carter Doodenanning Road - R2R Projects	T011	0	0	0	11,995	0%		11,995	11,995	2024/25
Leeson Rd - R2R Projects	T025	0	0	0	247	0%		247	247	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
<b>Total - Roads</b>		<b>1,510,355</b>	<b>1,510,355</b>	<b>750,684</b>	<b>(297,374)</b>	<b>-40%</b>	<b>0</b>	<b>453,310</b>	<b>453,310</b>	
<b>Footpaths</b>										
Shared Path Project 2024/25 (Forrest and Mitchell Streets)	SPP25	366,128	366,128	183,066	(111,865)	-61%	71,201		71,201	
Shared Path Project 2025/26 (year 2)	SPP26	0	0	0	570	0%	570		570	
Active Transport Grant Expenditure	121415	170,436	170,436	85,218	(11,765)	-14%	73,454		73,454	
<b>Total - Footpaths</b>		<b>536,564</b>	<b>536,564</b>	<b>268,284</b>	<b>(123,060)</b>	<b>-46%</b>	<b>145,224</b>	<b>0</b>	<b>145,224</b>	
<b>Bridges</b>										
Bridge 4683 Reynolds Rd- SLK 2.45	BGE4	60,000	60,000	30,000	(30,000)	-100%		0	0	
<b>Total - Airport</b>		<b>60,000</b>	<b>60,000</b>	<b>30,000</b>	<b>(30,000)</b>	<b>-100%</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Airport</b>										
Regional Airports Program Grant Expenditure	126004	200,000	200,000	100,002	81,720	82%	181,722		181,722	
<b>Total - Airport</b>		<b>200,000</b>	<b>200,000</b>	<b>100,002</b>	<b>81,720</b>	<b>82%</b>	<b>181,722</b>	<b>0</b>	<b>181,722</b>	
<b>Other Infrastructure</b>										
<b>Law, Order &amp; Public Safety</b>										
2x tanks at Airfield for fire fighting 24/25	051403	0	0	0	57,475	0%	57,475	0	57,475	Community Water Supplies Prog
Cunderdin Emergency Power supply 23/24	053402	0	0	0	11,866	0%	11,866	0	11,866	
Meckering Emergency Power supply 24/25	053403	0	0	0	163,904	0%	163,904	0	163,904	Disaster Ready Funding
<b>Community Amenities</b>										
Purchase infrastructure - Town Dam Project (CWG)	103401	0	0	0	0	0%	0	0	0	Cunderdin Oval Irrigation
<b>Recreation &amp; Culture</b>										
Pool & Wellness Hub development	112004	1,072,073	1,072,073	536,034	(520,749)	-97%	15,285		15,285	Growing Regions Funding
Cunderdin Rec Centre - Oval Irrigation Project	113403	100,000	100,000	49,998	(49,998)	-100%		0	0	
Cricket Pitch development	134070	0	0	0	88,431	0%	88,431		88,431	CSRFF funding
Play Our Way ( Basketball and Netball Courts) Grant Expenditure	134080	932,500	932,500	466,248	(378,353)	-81%	87,895		87,895	
<b>Total - Other Infrastructure</b>		<b>2,104,573</b>	<b>2,104,573</b>	<b>1,052,280</b>	<b>(860,668)</b>	<b>-60%</b>	<b>424,857</b>	<b>0</b>	<b>424,857</b>	
<b>Capital Expenditure Total</b>		<b>5,907,992</b>	<b>5,907,992</b>	<b>2,949,498</b>	<b>(676,774)</b>	<b>-23%</b>	<b>1,114,204</b>	<b>1,158,520</b>	<b>2,272,724</b>	