SHIRE OF DOWERIN

MONTHLY FINANCIAL REPORT

FOR THE PERIOD ENDED 31 JULY 2026

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

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These Statements are prepared with data available at the time of preparation and are likely to change with End of Year Financial processes.

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2026

BY NATURE OR TYPE

	Ref Note	Adopted Budget	Current Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)	Var. % (b)-(a)/(a)	Var.	Reason	Explanation of Variance
		$		$	$	$	%			
Revenue from operating activities										
General Rates	6	1,720,671	1,720,671	0	**0**	0	0.00%			Within Variance
Other rates	6	43,000	43,000	0	**0**	0	0.00%			Within Variance
Grants, subsidies and contributions	13	1,512,593	1,512,593	39,965	**41,720**	1,755	4.39%			Within Variance
Fees and charges		991,807	991,807	58,562	**59,684**	1,122	1.92%			Within Variance
Interest revenue		121,900	121,900	10,158	**511**	(9,647)	(94.97%)			Within Variance
Other revenue		92,500	92,500	7,372	**8,568**	1,196	16.22%			Within Variance
Profit on disposal of assets		28,572	28,572	0	**0**	0	0.00%			Within Variance
		4,511,043	**4,511,043**	**116,057**	**110,483**	(5,574)	4.80%			
Expenditure from operating activities										
Employee costs		(2,425,842)	(2,425,842)	(248,003)	**(226,187)**	21,816	8.80%			Within Variance
Materials and contracts		(2,215,638)	(2,215,638)	(169,606)	**(156,103)**	13,503	7.96%			Within Variance
Utility charges		(223,590)	(223,590)	(4,643)	**(10,284)**	(5,641)	(121.49%)			Within Variance
Depreciation		(2,867,750)	(2,867,750)	(238,964)	**0**	238,964	100.00%		Timing	Depreciation to be processed after 2025-26 financial audit completed.
Finance costs		(32,589)	(32,589)	(775)	**(62)**	713	92.00%			Within Variance
Insurance		(177,997)	(177,997)	0	**0**	0	0.00%			Within Variance
Other expenditure		(197,400)	(197,400)	(11,498)	**(5,436)**	6,062	52.72%			Within Variance
Loss on disposal of assets		0	0	0	**0**	0	0.00%			Within Variance
		(8,140,806)	**(8,140,806)**	**(673,489)**	**(398,072)**	275,417	40.89%			
Less: Profit on asset disposals		(28,572)	(28,572)	0	**0**	0	0.00%			Within Variance
Add: Loss on asset disposal		0	0	0	**0**	0	0.00%			Within Variance
Movement in liabilities associated with restricted cash		3,296	3,296	3,296	**(337)**	(3,633)	110.22%			Within Variance
Add: Depreciation on assets		2,867,750	2,867,750	238,964	**0**	(238,964)	100.00%		Timing	Depreciation to be processed after 2025-26 financial audit completed.
Amount attributable to operating activities		**(787,289)**	**(787,289)**	**(315,172)**	**(287,926)**	**27,246**	255.92%			

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2026

BY NATURE OR TYPE

	Ref Note	Adopted Budget	Current Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)	Var. % (b)-(a)/(a)	Var.	Reason	Explanation of Variance
		$		$	$	$	%			
CONTINUED										
Investing activities										
Inflows and Outflows from investing activities										
Capital grants, subsidies and contributions	14	2,801,019	2,801,019	713,707	**910,098**	196,391	27.52%	☺	Permanent	Capital grants/contributions are higher than budget, due to the recognition of the Insurance Clain for the bowling club. This project was due to be finished last year, but was not finalised until early July.
Proceeds from disposal of assets	7	28,572	28,572	0	**0**	0	0.00%			Within Variance
Payments for property, plant and equipment	8	(1,432,150)	(1,432,150)	(2,122)	**0**	2,122	100.00%			Within Variance
Payments for infrastructure	8	(3,334,544)	(3,334,544)	0	**(212,723)**	(212,723)	0.00%	☹	Permanent	This variance relates to the Bowling club expenditure.
Amount attributable to investing activities		**(1,937,103)**	**(1,937,103)**	**711,585**	**697,375**	(14,210)	2.00%			
Financing Activities										
Inflows from financing activities										
Proceeds from new debentures	9	700,000	700,000	0	**0**	0	0.00%			
Transfer from reserves	11	736,883	736,883	0	**0**	0	0.00%			Within Variance
		1,436,883	**1,436,883**	**0**	**0**	**0**	0.00%			
Outflows from financing activities										
Repayment of debentures	9	(112,965)	(112,965)	0	**0**	0	0.00%			Within Variance
Principal elements of finance lease payments	10	(3,944)	(3,944)							
Transfer to reserves	11	(91,000)	(91,000)	0	**0**	0	0.00%			Within Variance
		(207,909)	**(207,909)**	**0**	**0**	**0**				
Amount attributable to financing activities		**1,228,974**	**1,228,974**	**0**	**0**	0	0.00%			
MOVEMENT IN SURPLUS OR DEFICIT										
Surplus or deficit at the start of the financial year		**1,371,705**	**1,371,705**	**1,371,705**	**1,365,872**	(5,833)	(0.43%)			
Amount attributable to operating activities		**(787,289)**	**(787,289)**	**(315,172)**	**(287,926)**	27,246	(8.64%)			
Amount attributable to investing activities		**(1,937,103)**	**(1,937,103)**	**711,585**	**697,375**	(14,210)	(2.00%)			
Amount attributable to financing activities		**1,228,974**	**1,228,974**	**0**	**0**	0	0.00%			
Surplus or deficit at the end of the financial year		**(123,712)**	**(123,712)**	**1,768,118**	**1,775,321**	**7,203**	(0%)			

KEY INFORMATION

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

The material variance adopted by Council for the 2026-27 year is a value of more or less than $10,000 or 10.00%.

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

STATEMENT OF FINANCIAL ACTIVITY INFORMATION

(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.

Non-cash items excluded from operating activities	Notes	Adopted Budget	YTD Actual
		$	$
Adjustments to operating activities			
Less: Profit on asset disposals	7	(28,572)	0
Movement in liabilities associated with restricted cash		3,296	(337)
Add: Depreciation on assets		2,867,750	0
Total non-cash items excluded from operating activities		**2,842,474**	**(337)**

(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.

	Notes	Surplus BFWD Adopted Budget	Last Year UnAudited Actual 30 June 2026	This Time Last Year 30 Jul 2025	Year to Date 31 July 2026
Adjustments to net current assets					
Less: Reserves - restricted cash	11	(2,904,377)	(2,904,377)	(3,633,504)	(2,904,377)
Add: Borrowings	9	114,680	114,680	110,627	114,680
Add: Provisions funded by Reserve		127,654	127,654	123,913	127,654
Add: Lease liabilities	10	3,944	3,945	0	3,607
Total adjustments to net current assets		**(2,658,099)**	**(2,658,098)**	**(3,398,964)**	**(2,658,436)**

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

	Notes	Surplus BFWD Adopted Budget	Last Year UnAudited Actual 30 June 2026	This Time Last Year 30 Jul 2025	Year to Date 31 July 2026
Current assets					
Cash and cash equivalents	2	1,194,533	4,098,912	4,417,001	4,459,021
Rates and charges receivables	3	49,630	49,630	16,993	(8,804)
Receivables	3	169,673	169,709	347,298	417,891
Contract Assets		479,052	479,052	0	265,157
Stock on Hand	4	12,754	12,754	7,432	12,754
Total Current Assets		4,810,019	4,810,057	4,788,724	5,146,019
Less: Current liabilities					
Payables	5	(232,689)	(238,560)	(257,313)	(165,072)
Borrowings	9	(114,680)	(114,680)	(110,627)	(114,680)
Contract liabilities	12	(254,375)	(254,375)	(293,786)	(254,375)
Lease liabilities	10	(3,944)	(3,945)	0	(3,607)
Provisions	12	(174,527)	(174,527)	(174,527)	(174,527)
Total Current Liabilities		(780,215)	(786,087)	(836,253)	(712,261)
		4,029,804	**4,023,970**	**3,952,471**	**4,433,758**
Less: Total adjustments to net current assets	(b)	(2,658,099)	(2,658,098)	(3,398,964)	(2,658,436)
Closing funding surplus / (deficit)		**1,371,705**	**1,365,872**	**553,507**	**1,775,321**

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.

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. Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

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

Capital 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, 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 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.

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

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

EXPENSES

EMPLOYEE COSTS
All costs associate 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, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, 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, ETC.)
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 disposal of assets
Shortfall between the value of assets received over the net book value for assets on their disposal.

Depreciation
Depreciation expense raised on all classes of assets.

Finance costs
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.

SHIRE OF DOWERIN
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 JULY 2026

	NOTE	31 July 2026	30 June 2026
		$	$
CURRENT ASSETS			
Cash and cash equivalents		4,459,021	4,098,912
Trade and other receivables		409,087	219,339
Inventories		12,754	12,754
Contract Assets		265,157	479,052
TOTAL CURRENT ASSETS		5,146,019	4,810,057
NON-CURRENT ASSETS			
Trade and other receivables		25,824	25,824
Other financial assets		116,383	116,383
Property, plant and equipment		19,689,355	19,689,355
Infrastructure		91,498,443	91,285,720
TOTAL NON-CURRENT ASSETS		111,330,005	111,117,282
TOTAL ASSETS		116,476,024	115,927,339
CURRENT LIABILITIES			
Trade and other payables		165,072	238,560
Other liabilities		254,375	254,375
Borrowings		118,287	118,625
Employee related provisions		174,527	174,527
TOTAL CURRENT LIABILITIES		712,261	786,087
NON-CURRENT LIABILITIES			
Borrowings		737,478	737,478
Employee related provisions		88,385	88,385
TOTAL NON-CURRENT LIABILITIES		825,863	825,863
TOTAL LIABILITIES		1,538,124	1,611,950
NET ASSETS		114,937,900	114,315,389
EQUITY			
Retained surplus		38,779,588	38,157,077
Reserve accounts		2,904,377	2,904,377
Revaluation surplus		73,253,935	73,253,935
TOTAL EQUITY		114,937,900	114,315,389

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

BASIS OF PREPARATION

REPORT PURPOSE

This report is prepared to meet the requirements of *Local Government (Financial Management) Regulations 1996* , *Regulation 34* . Note: The statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

BASIS OF ACCOUNTING

This statement comprises a special purpose financial report which 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 (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. Regulation 16 prohibits a local government from recognising as assets Crown land that is a public thoroughfare, such as land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets, including land under roads acquired on or after 1 July 2008, have not been recognised in this financial report. This is not in accordance with the requirements of *AASB 1051 Land Under Roads paragraph 15* and *AASB 116 Property, Plant* and Equipment *paragraph 7.*

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 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.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 09 August 2026

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 that are 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 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.
In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between funds) have been eliminated.
All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies

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.

SHIRE OF DOWERIN

MONTHLY FINANCIAL REPORT

(Containing the Statement of Financial Activity)

FOR THE PERIOD ENDED 31 JULY 2026

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

Supporting Information for Councillor Information

These Statements are prepared with data available at the time of preparation and may change with end of year processes

SUMMARY INFORMATION

Funding surplus / (deficit) Components

Funding surplus / (deficit)

	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)
Opening	$1.37 M	$1.37 M	$1.37 M	($0.01 M)
Closing	($0.12 M)	$1.77 M	$1.78 M	$0.01 M

Refer to Statement of Financial Activity

Cash and cash equivalents

	$4.48 M	% of total
Unrestricted Cash	$1.57 M	35.2%
Restricted Cash	$2.90 M	64.8%

Refer to Note 2 - Cash and Financial Assets

Payables

	$0.17 M	% Outstanding
Trade Payables	$0.00 M	
Over 30 Days		0.5%
Over 90 Days		0.3%

Refer to Note 5 - Payables

Receivables

	$0.40 M	% Collected
Rates Receivable	($0.01 M)	-82.2%
Trade Receivable	$0.40 M	
Over 30 Days		93.7%
Over 90 Days		0.7%

Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities

Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)
($0.79 M)	($0.32 M)	($0.29 M)	$0.03 M

Refer to Statement of Financial Activity

Rates Revenue

		% Variance
YTD Actual	$0.00 M	
YTD Budget	$0.00 M	0.0%

Refer to Note 6 - Rate Revenue

Operating Grants and Contributions

		% Variance
YTD Actual	$0.04 M	
YTD Budget	$0.04 M	4.4%

Refer to Note 13 - Operating Grants and Contributions

Fees and Charges

		% Variance
YTD Actual	$0.06 M	
YTD Budget	$0.06 M	1.9%

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities

Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)
($1.94 M)	$0.71 M	$0.70 M	($0.01 M)

Refer to Statement of Financial Activity

Proceeds on sale

		%
YTD Actual	$0.00 M	
Adopted Budget	$0.03 M	(100.0%)

Refer to Note 7 - Disposal of Assets

Asset Acquisition

		% Spent
YTD Actual	$0.21 M	
Adopted Budget	$4.77 M	(95.5%)

Refer to Note 8 - Capital Acquisition

Non-Operating Grants

		% Received
YTD Actual	$0.91 M	
Adopted Budget	$2.80 M	(67.5%)

Refer to Note 8 - Capital Acquisition

Key Financing Activities

Amount attributable to financing activities

Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)
$1.23 M	$0.00 M	$0.00 M	$0.00 M

Refer to Statement of Financial Activity

Borrowings

Principal repayments	$0.11 M
Interest expense	$0.03 M
Principal due	$0.95 M

Refer to Note 9 - Borrowings

Reserves

Reserves balance	$2.90 M
Interest earned	$0.00 M

Refer to Note 11 - Cash Reserves

Lease Liability

Principal repayments	$0.00 M
Interest expense	$0.00 M
Principal due	$0.02 M

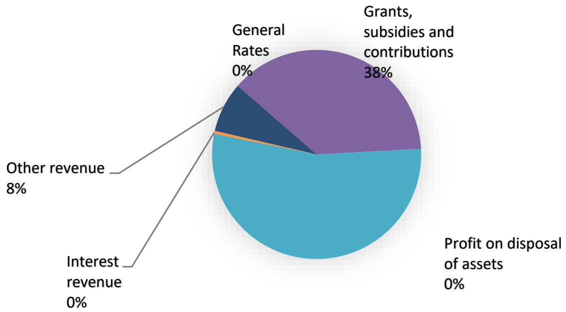
Refer to Note 10 - Lease Liabilites

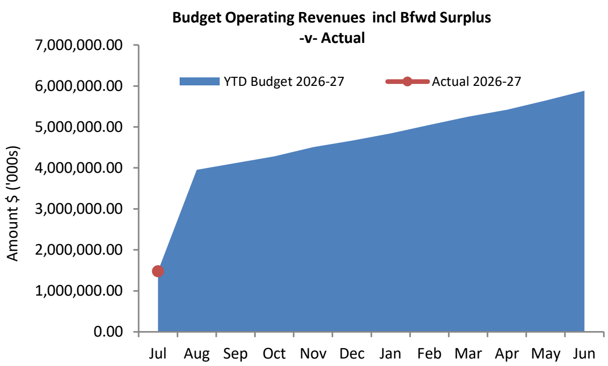
This information is to be read in conjunction with the accompanying Financial Statements and notes.

SUMMARY INFORMATION - GRAPHS

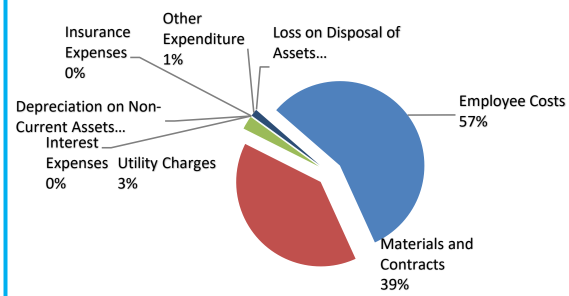
OPERATING ACTIVITIES

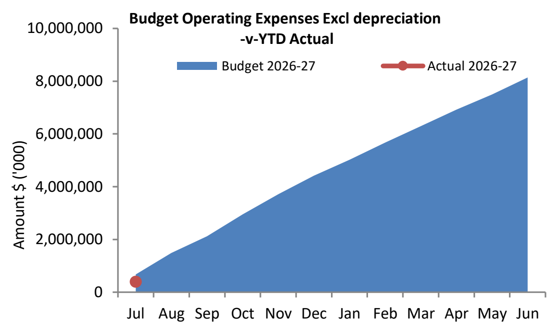
OPERATING REVENUE





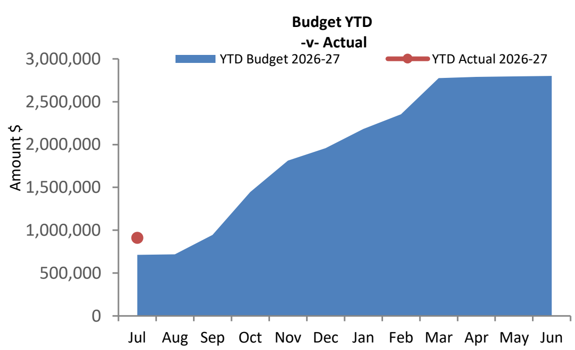
OPERATING EXPENSES



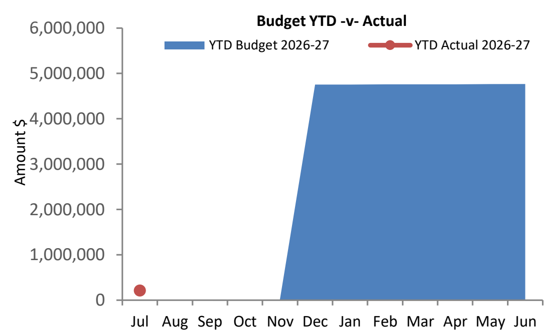


INVESTING ACTIVITIES

Capital grants, subsidies and contributions

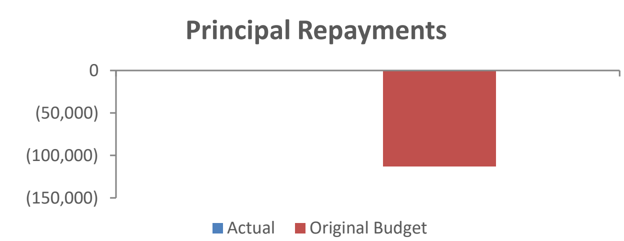


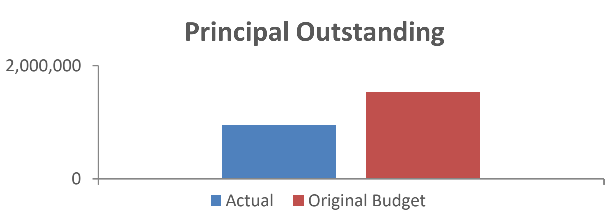
Payments for Capital Works



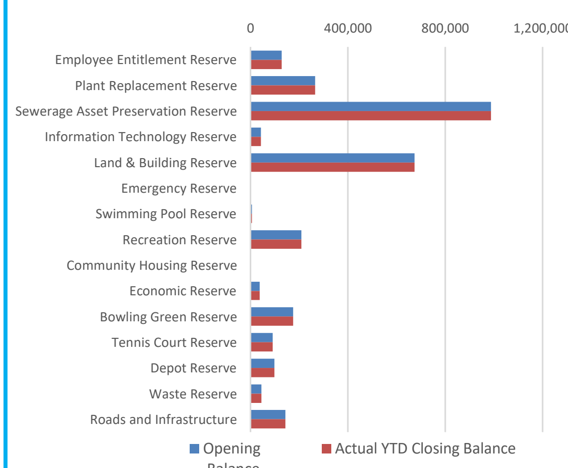
FINANCING ACTIVITIES

BORROWINGS





RESERVES



This information is to be read in conjunction with the accompanying Financial Statements and Notes.

STATEMENT OF FINANCIAL ACTIVITY - OPTIONAL
FOR THE PERIOD ENDED 31 JULY 2026

NOTE 1
BY PROGRAM

		Ref Note	Adopted Budget	Current Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)	Var. % (b)-(a)/(a)
			$		$	$	$	%
	Revenue from operating activities							
Hide	Governance		0	0	0	**0**	0	0.00%
	General purpose funding		2,143,774	2,143,774	10,664	**748**	(9,916)	(92.99%)
	Law, order and public safety		52,740	52,740	11,310	**11,778**	468	4.14%
	Health		1,500	1,500	123	**0**	(123)	(100.00%)
	Education and welfare		775,000	775,000	1,250	**720**	(530)	(42.40%)
	Housing		245,000	245,000	20,415	**15,055**	(5,360)	(26.26%)
	Community amenities		325,007	325,007	3,045	**391**	(2,654)	(87.16%)
	Recreation and culture		249,550	249,550	29,680	**31,208**	1,528	5.15%
	Transport		268,572	268,572	2,083	**8,716**	6,633	318.43%
	Economic services		324,500	324,500	27,040	**37,662**	10,622	39.28%
	Other property and services		125,400	125,400	10,447	**4,205**	(6,242)	(59.75%)
			4,511,043	**4,511,043**	**116,057**	**110,483**	(5,574)	
	Expenditure from operating activities							
	Governance		(670,088)	(670,088)	(49,162)	**(54,635)**	(5,473)	(11.13%)
	General purpose funding		(170,116)	(170,116)	(14,172)	**(6,520)**	7,652	53.99%
	Law, order and public safety		(228,554)	(228,554)	(16,359)	**(300)**	16,059	98.17%
	Health		(48,636)	(48,636)	(3,467)	**(743)**	2,724	78.57%
	Education and welfare		(705,817)	(705,817)	(57,097)	**(40,268)**	16,829	29.47%
	Housing		(431,869)	(431,869)	(31,538)	**(3,915)**	27,623	87.59%
	Community amenities		(767,057)	(767,057)	(59,400)	**(22,587)**	36,813	61.97%
	Recreation and culture		(1,774,921)	(1,774,921)	(129,758)	**(24,424)**	105,334	81.18%
	Transport		(2,701,063)	(2,701,063)	(261,832)	**(88,909)**	172,923	66.04%
	Economic services		(561,107)	(561,107)	(38,321)	**(42,790)**	(4,469)	(11.66%)
	Other property and services		(81,578)	(81,578)	(12,383)	**(112,981)**	(100,598)	(812.39%)
			(8,140,806)	**(8,140,806)**	**(673,489)**	**(398,072)**	275,417	
	Less: Profit on asset disposals		(28,572)	(28,572)	0	0	0	0.00%
	Add: Loss on asset disposal		0	0	0	0	0	0.00%
	Movement in liabilities associated with restricted cash		3,296	3,296	3,296	(337)	(3,633)	110.22%
	Add: Depreciation on assets		2,867,750	2,867,750	238,964	**0**	(238,964)	(100.00%)
	Amount attributable to operating activities		**(787,289)**	**(787,289)**	**(315,172)**	**(287,926)**	**27,246**	
	CONTINUED							
	Investing Activities							
	Capital grants, subsidies and contributions	14	2,801,019	2,801,019	713,707	**910,098**	196,391	27.52%
	Proceeds from disposal of assets	7	28,572	28,572	0	**0**	0	0.00%
	Payments for property, plant and equipment	8	(1,432,150)	(1,432,150)	(2,122)	**0**	2,122	(100.00%)
	Payments for infrastructure	8	(3,334,544)	(3,334,544)	0	**(212,723)**	(212,723)	0.00%
	Amount attributable to investing activities		**(1,937,103)**	**(1,937,103)**	**711,585**	**697,375**	**(14,210)**	
	Financing Activities							
	Transfer from reserves	11	736,883	736,883	0	**0**	0	0.00%
	Repayment of debentures	9	(112,965)	(112,965)	0	**0**	0	0.00%
	Principal elements of finance lease payments	10	(3,944)	(3,944)	0	**0**	0	0.00%
	Transfer to reserves	11	(91,000)	(91,000)	0	**0**	0	0.00%
	Amount attributable to financing activities		**1,228,974**	**1,228,974**	**0**	**0**	0	
	Surplus or deficit at the start of the financial year		1,371,705	1,371,705	1,371,705	**1,365,872**	(5,833)	(0.43%)
	Amount attributable to operating activities		(787,289)	(787,289)	(315,172)	**(287,926)**	27,246	(8.64%)
	Amount attributable to investing activities		(1,937,103)	(1,937,103)	711,585	**697,375**	(14,210)	(2.00%)
	Amount attributable to financing activities		1,228,974	1,228,974	0	**0**	0	0.00%
	Surplus or deficit at the end of the financial year		**(123,712)**	**(123,712)**	**1,768,118**	**1,775,321**	**7,203**	0.41%

REPORTING PROGRAMS

Shire operations as disclosed in these financial statements encompass the following service orientated activities/programs.

PROGRAM NAME AND OBJECTIVES	ACTIVITIES
GOVERNANCE	
To provide a decision making process for the efficient allocation of resources	To include the activities of membes of Council and the administration support available to the Council for the provision of governance of the district. Other costs relat to assisting elected members and ratepayers on matters which do not concern specific Council services.
GENERAL PURPOSE FUNDING	
To collect revenue to allow for the provision of services.	Rates, general purpose government grants and interest revenue.
LAW, ORDER, PUBLIC SAFETY	
To provide services to help ensure a safer and environmentally conscious community.	Supervision and enforcement of various local laws relating to fire prevention, animal control, community crime prevention and other aspects of public safety including emergency services.
HEALTH	
To provide an operational framework for environmental and community health.	Inspection of food premises and food control.
EDUCATION AND WELFARE	
To provide services to disadvantaged persons including the elderly, children and youth.	Maintenance and operational costs of the Dowerin Child Care Centre; Dowerin Home Care, Commonwealth Home Support Program (CHSP), community nursing and other support services.
HOUSING	
To provide and maintain housing for staff, aged and community housing projects operated by Joint Venture with the Department of Housing.	Provision and maintenance of all Shire responsible housing.
COMMUNITY AMENITIES	
To provide necessary services as required by the community.	Rubbish collection and recycling, operation of disposal sites, administration, maintenance & operation of the Dowerin Townsite Sewerage Scheme. Administration of the Shire of Dowerin Town Planning Scheme. Administration, maintenance & operation of the Dowerin & Minnivale public cemeteries, public toilets & the Dowerin Community Bus.
RECREATION AND CULTURE	
To establish & effectively manage infrastructure and resources which will help the social wellbeing of the community.	Maintenance and operation of public halls, sporting pavilions, parks and gardens, recreation centre, sports playing surface areas and reserves including football oval, hockey oval, tennis courts, bowling greens and golf course. Contribution to the operation of the Dowerin Public Library.
TRANSPORT	
To provide safe, effective and e3fficient transport services to the community.	Construction and maintenance of streets, roads, footpaths, drainage & signs. Maintenance and operation of street lights, works depot and aerodrome. Cleaning of streets and provision and maintenance of street trees. Purchase, maintenance and operation of plant.
ECONOMIC SERVICES	
To help promote the Shire and its economic wellbeing.	Tourism and area promotion including the maintenance and operation of the Shire of Dowerin Short Stay Acommodation facilities. Provision of rural services including building control, standpipes, noxious weeds and vermin control. Assistance with the operations of the annual Dowerin Field Day. Maintenance costs associated with the Dowerin Community Resource Centre.
OTHER PROPERTY AND SERVICES	
To monitor and control Council's overheads operating accounts.	Private works, plant repairs and operations. Works and administration overheads. Materials and stores.

OPERATING ACTIVITIES
NOTE 2
CASH AND FINANCIAL ASSETS

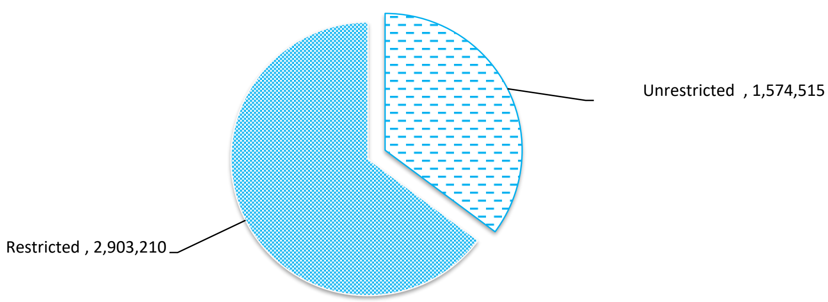
Description	Classification	Unrestricted	Restricted	Total Cash	Institution	Interest Rate	Maturity Date
		$	$	$			
Cash on hand							
Floats	Cash and cash equivalents	500	0	500	On-hand		
Cash Deposits							
Municipal Bank Account	Cash and cash equivalents	571,385	0	571,385	NAB	0.05%	At Call
Term Deposits							
33-544-8018	Financial assets at amortised cost	1,002,630	0	1,002,630	NAB	5.10%	26/01/2027
0361070-279675	Financial assets at amortised cost		1,526,824	1,526,824	NAB	3.55%	7/11/2026
27-9675	Financial assets at amortised cost	0	402,022	402,022	Westpac	3.35%	1/08/2026
194120887	Financial assets at amortised cost	0	974,364	974,364	Bendigo	3.30%	26/08/2026
Total		**1,574,515**	**2,903,210**	**4,477,725**			
Comprising							
Cash and cash equivalents		571,885	0	571,885			
Financial assets at amortised cost		1,002,630	2,903,210	3,905,840			
		1,574,515	**2,903,210**	**4,477,725**			

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 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 and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

The local government classifies financial assets at amortised cost if both of the following criteria are met:
- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

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



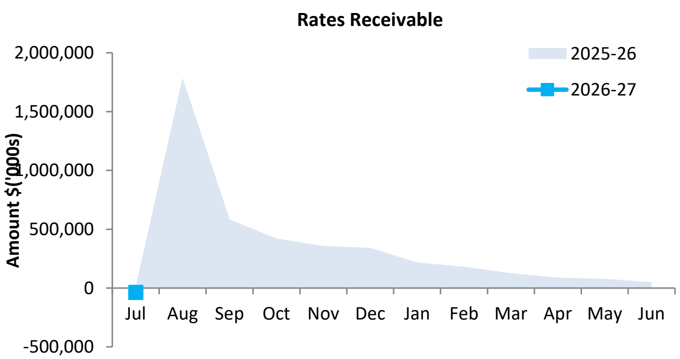
Rates receivable	30 Jun 2026	31 Jul 2026
	$	$
Opening arrears previous years	54,103	27,983
Levied - Rates revenue	1,668,485	0
Less - collections	(1,694,605)	22,996
Equals current outstanding	**27,983**	**50,979**
Less allowance for impairment of rates receivables		(59,782)
Net rates collectable	**27,983**	**(8,804)**
% Collected	98.4%	-82.2%

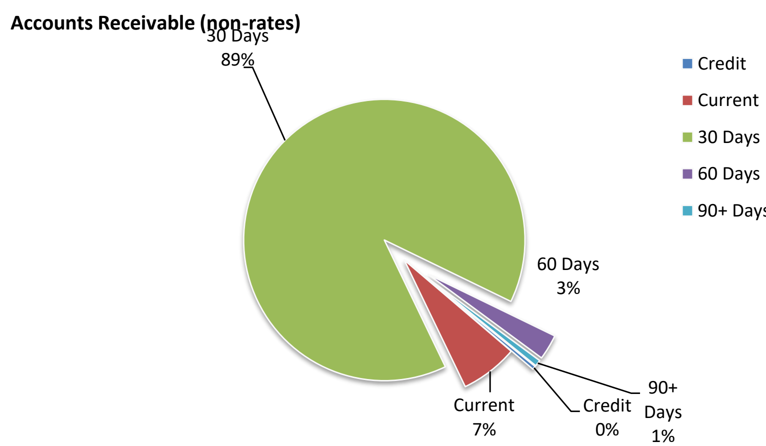
Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$	$
Receivables - general	(1,004)	16,481	222,418	7,259	1,802	246,956
Percentage	(0.4%)	6.7%	90.1%	2.9%	0.7%	
Balance per trial balance						
Sundry receivable	(1,004)	16,481	222,418	7,259	1,802	246,956
Accrued Income	0	9,000	0	0	0	9,000
GST receivable	0	102,886	0	0	0	102,886
Allowance for impairment of receivables	0	37,428	0	0	0	37,428
Loans Club/Institutions - Current	0	0	0	0	0	0
Total receivables general outstanding						**396,270**

Amounts shown above include GST (where applicable)
Sundry Receivables includes ESL, Rubbish and Sewerage charges.

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. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectable are written off when identified. An allowance for impairment of receivables is raised when there is objective evidence that they will not be collectible.





OPERATING ACTIVITIES
NOTE 4
OTHER CURRENT ASSETS

Other current assets	Opening Balance 1 July 2026	Asset Increase/(Decrease)	Closing Balance 31 July 2026
	$	$	$
Inventory			
Stock On Hand	12,754	0	12,754
Total other current assets	**12,754**	**0**	**12,754**

Amounts shown above include GST (where applicable)

KEY INFORMATION

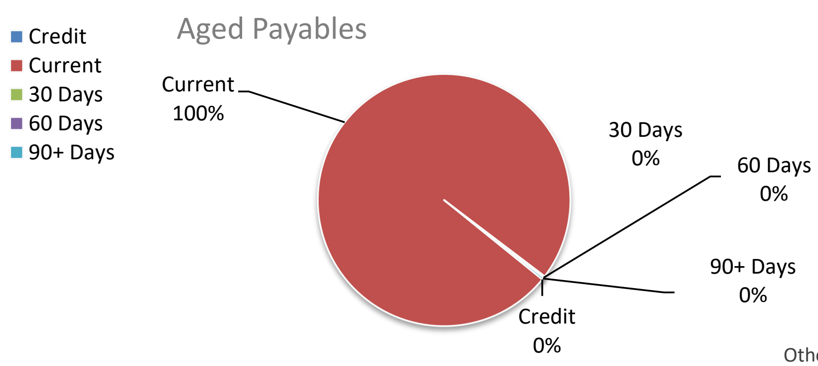
Inventory
Inventories are measured at the lower of cost and net realisable value.
Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

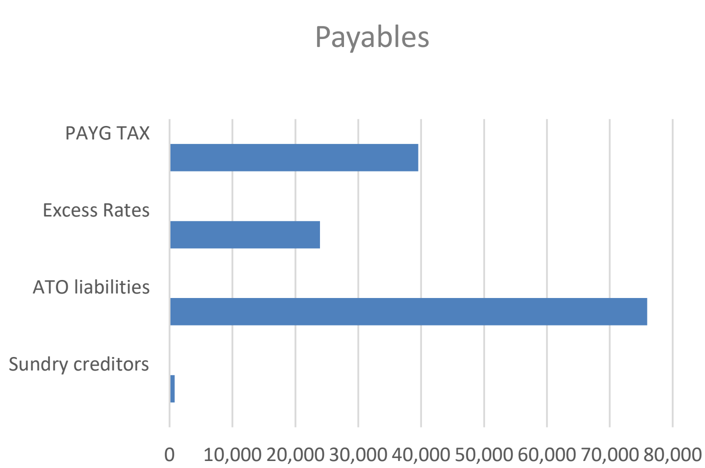
Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$	$
Payables - general	0	164,251	358	0	463	165,072
Percentage	0%	99.5%	0.2%	0%	0.3%	
Balance per trial balance						
Sundry creditors	0	(1)	358	0	463	820
ATO liabilities	0	75,948	0	0	0	75,948
Excess Rates	0	23,905	0	0	0	23,905
PAYG TAX	0	39,538	0	0	0	39,538
Other Payables	0	(2,066)	0	0	0	(2,066)
Payroll Creditors	0	10,686	0	0	0	10,686
Accrued Loan Interest	0	5,439	0	0	0	5,439
Bonds & Deposits Held - Cl	0	10,802	0	0	0	10,802
Accrued Expenses	0	0	0	0	0	0
Total payables general outstanding						**165,072**

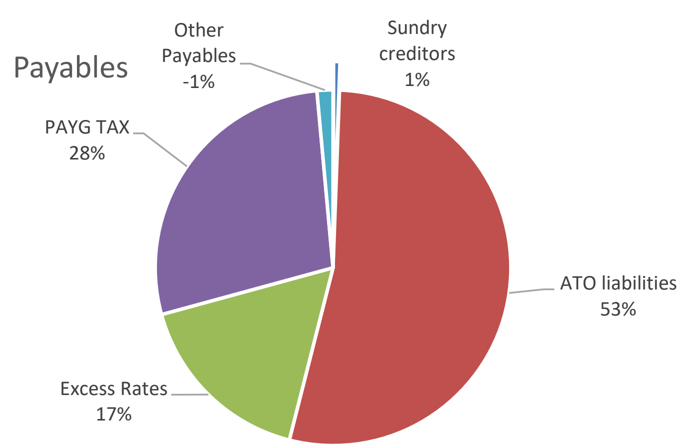
Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire 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.



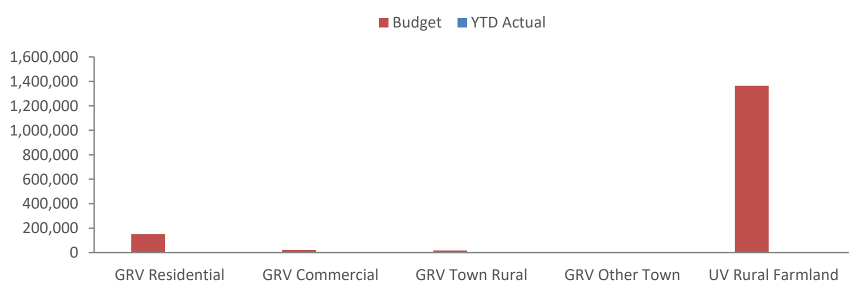




FOR THE PERIOD ENDED 31 JULY 2026

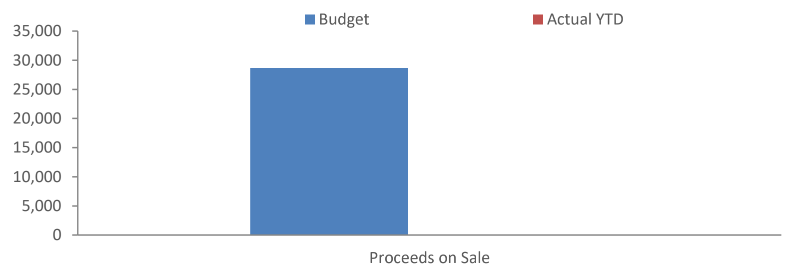
General rate revenue				Original Budget				YTD Actual			
	Rate in $ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE				$	$	$	$	$	$	$	$
Gross rental value											
GRV Residential	0.08114	128	1,862,796	151,153	0	0	151,153	0	0	0	0
GRV Commercial	0.08114	12	253,532	20,572	0	0	20,572	0	0	0	0
GRV Town Rural	0.08114	12	214,136	17,376	0	0	17,376	0	0	0	0
GRV Other Town	0.08114	8	49,920	4,051	0	0	4,051	0	0	0	0
Unimproved value											
UV Rural Farmland	0.03408	224	40,040,000	1,364,563	0	0	1,364,563	0	0	0	0
Sub-Total		**384**	**42,420,384**	**1,557,715**	**0**	**0**	**1,557,715**	**0**	**0**	**0**	**0**
Minimum payment	**Minimum $**										
Gross rental value											
GRV Residential	967	55	486,432	53,185	0	0	53,185	0	0	0	0
GRV Commercial	967	20	101,068	19,340	0	0	19,340	0	0	0	0
GRV Town Rural	967	16	48,420	15,472	0	0	15,472	0	0	0	0
GRV Other Town	284	20	9,138	5,680	0	0	5,680	0	0	0	0
Unimproved value											
UV Rural Farmland	967	61	8,019,300	58,987	0	0	58,987	0	0	0	0
UV Commercial	967	4	920	3,868	0	0	3,868	0	0	0	0
UV Town Rural	967	4	204,500	3,868	0	0	3,868		0	0	0
UV Mining	284	9	50,933	2,556	0	0	2,556	0	0	0	0
Sub-total		**189**	**8,920,711**	**162,956**	**0**	**0**	**162,956**	**0**	**0**	**0**	**0**
Amount from general rates							**1,720,671**	**0**	**0**	**0**	**0**
Ex-gratia rates				43,000			43,000				0
Total general rates							**1,763,671**				**0**

KEY INFORMATION



DISPOSAL OF ASSETS

		Original Budget				Current Budget				YTD Actual			
Asset Ref.	Asset description	Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		$	$	$	$	$	$	$	$	$	$	$	$
	Plant and equipment												
	Toyota Hilux Single Cab	0	16,200	16,200	0	0	16,200	16,200	0	0	0	0	0
	CASE Tractor	0	12,372	12,372	0	0	12,372	12,372	0	0	0	0	0
		0	**28,572**	**28,572**	**0**	**0**	**28,572**	**28,572**	**0**	**0**	**0**	**0**	**0**



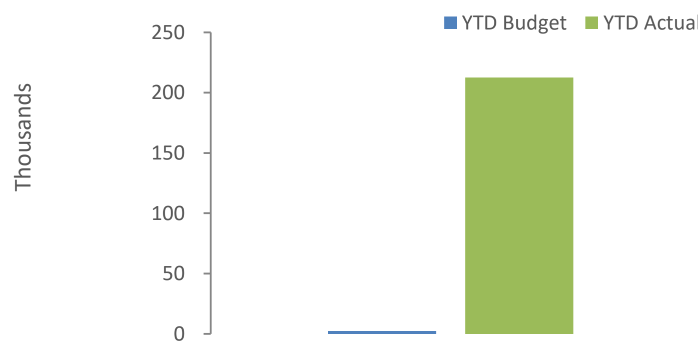
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2026

INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS

Capital acquisitions	Original Budget	Current Budget	YTD Budget	YTD Actual	YTD Actual
	$		$	$	$
Buildings	1,105,239	1,105,239	2,122	**0**	(2,122)
Plant and equipment	326,911	326,911	0	**0**	0
Infrastructure - Roads	2,788,076	2,788,076	0	**0**	0
Infrastructure - Footpaths	369,270	369,270	0	**0**	0
Infrastructure - Other	177,198	177,198	0	**212,723**	212,723
Payments for Capital Acquisitions	**4,766,694**	**4,766,694**	**2,122**	**212,723**	**210,601**
Total Capital Acquisitions	**4,766,694**	**4,766,694**	**2,122**	**212,723**	**210,601**
Capital Acquisitions Funded By:					
	$		$	$	$
Capital grants and contributions	2,801,019	2,801,019	713,707	910,098	196,391
Borrowings	700,000	700,000	0	0	0
Other (disposals & C/Fwd)	28,572	28,572	0	0	0
Cash backed reserves					
Sewerage Asset Preservation Reserve	**182,970**	182,970	0	**0**	0
Information Technology Reserve	**114,434**	114,434	0	**0**	0
Emergency Reserve	**375,486**	375,486	0	**0**	0
Recreation Reserve	**33,993**	33,993	0	**0**	0
Waste Reserve	**30,000**		0	**0**	0
Contribution - operations	500,220	500,220	(711,585)	(697,375)	14,210
Capital funding total	**4,766,694**	**4,736,694**	**2,122**	**212,723**	**210,601**

SIGNIFICANT ACCOUNTING POLICIES

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead. Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.



	Account Description	Original Budget	Current Budget	YTD Budget	YTD Actual	Variance Under/(Over)	Comments
Land and Buildings							
BC019	58 (Lot 7) Stacy Street - Building (Capital)	25,486	25,486	2,122	0	2,122	Carry over Job
BC042	Dowerin Town Hall - Building (Capital)	47,986	47,986	0	0	0	
BC048	Dowerin District Museum - Building (Capital)	81,767	81,767	0	0	0	
BC085	GROH 4x2 New house build	950,000	950,000	0	0	0	
	Total	**1,105,239**	**1,105,239**	**2,122**	**0**	**2,122**	
Plant and Equipment							
PE103	Loader - Replacement	50,000	50,000	0	0	0	
PE113	Tractor - Replacement	54,250	54,250	0	0	0	
PE114	Excavator - Replacement	138,867	138,867	0	0	0	
PE198	4x2 Utility Tipper - Replacement	45,936	45,936	0	0	0	
PE204	Light Plant Vehicle - Works & Assets	37,858	37,858	0	0	0	
	Total	**326,911**	**326,911**	**0**	**0**	**0**	
Infrastructure - Roads							
RCR025	Commodity Route - Dowerin - Koorda Road	599,404	599,404	0	0	0	
RC057	Ucarty Rock Road (Capital)	46,643	46,643	0	0	0	
R2R087	Dudley Street (R2R)	14,825	14,825	0	0	0	
R2R090	Hayter Street (R2R)	6,355	6,355	0	0	0	
R2R093	Stacy Street (R2R)	7,200	7,200	0	0	0	
R2R094	Cottrell Street (R2R)	9,900	9,900	0	0	0	
R2R116	Couper Street (R2R)	11,900	11,900	0	0	0	
R2R162A	Nambling South Road SLK 7.00-12.26 (5.26km) (R2R)	305,420	305,420	0	0	0	
R2R162B	Nambling South Road SLK 14.80-16.62 (1.82km) (R2R)	105,678	105,678	0	0	0	
R2R162C	Nambling South Road SLK 19.00-22.48 (3.48km) (R2R)	202,065	202,065	0	0	0	
RRG001	Cunderdin-Minnivale Road (RRG)	757,979	757,979	0	0	0	
BS183	Dowerin-Meckering Road (BS)	699,863	699,863	0	0	0	
WFN182Q	Dowerin Kalanie Road SLK 34.5-37.81 Line Marking Construction (\	20,845	20,845	0	0	0	
	Total	**2,788,076**	**2,788,076**	**0**	**0**	**0**	
Infrastructure - Footpaths							
FC186	Active Transport Footpath Project	369,270	369,270	0	0	0	
	Total	**369,270**	**369,270**	**0**	**0**	**0**	
Infrastructure - Other							
IO001	CWSP Strategic Water Planning	97,198	97,198	0	0	0	
IO002	Waste Transfer Station - Beyond Waste 2023 Strategy	80,000	80,000	0	0	0	
BG001	Synthetic Bowling Greens	0	0	0	212,723	(212,723)	Carry over Job - Mostly funded by Insurance claim
	Total	**177,198**	**177,198**	**0**	**212,723**	**(212,723)**	
	TOTALS	**4,766,694**	**4,766,694**	**2,122**	**212,723**	**(210,601)**	

FINANCING ACTIVITIES
NOTE 9
BORROWINGS

Repayments - borrowings

Information on borrowings

Particulars	Loan No.	1 July 2026	New Loans			Principal Repayments		Principal Outstanding		Interest Repayments		
			Actual	Original Budget	Current Budget	Actual	Original Budget	Actual	Original Budget	Actual	Original Budget	Current Budget
		$	$	$	$	$	$	$	$	$	$	$
Housing												
Government Regional Officer Housing	100	209,654	0	0	0	0	(12,776)	209,654	196,878	0	(14,731)	(14,731)
Government Regional Officer Housing	TBA	0	0	700,000	700,000	0		0	700,000	0	0	0
Recreation and culture												
Dowerin Swimming Pool	101	84,324	0	0	0	0	(20,889)	84,324	63,435	0	(1,055)	(1,055)
Transport			0									
Multi Tyre Roller	102	75,771	0	0	0	0	(21,917)	75,771	53,854	0	(1,751)	(1,132)
Smooth Drum Tyre Roller	103	66,849	0			0	(18,747)	66,849	48,102	0	(518)	(1,137)
Economic services												
Short Stay Accommodation	99	509,917	0	0	0	0	(38,636)	509,917	471,281	0	(14,534)	(14,534)
Total		946,515	0	700,000	700,000	0	(112,965)	946,515	1,533,551	0	(32,589)	(32,589)
Current borrowings		112,965						114,680				
Non-current borrowings		833,550						831,835				
		946,515						946,515				

All debenture repayments were financed by general purpose revenue.

Self supporting loans are financed by repayments from third parties.

The Budget provides for new borrowing during the year.

KEY INFORMATION

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs.

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method.

Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

LEASE LIABILITIES

Movement in carrying amounts

Information on leases			New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	**Lease No.**	**1 July 2026**	**Actual**	**Budget**	**Actual**	**Budget**	**Actual**	**Budget**	**Actual**	**Budget**
		$	$	$	$	$	$	$	$	$
Other property and services										
		18,501	0	0	0	(3,944)	18,501	14,557	0	0

All lease repayments were financed by general purpose revenue.

KEY INFORMATION

At inception of a contract, the Shire assesses if the contract contains or is a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. At the commencement date, a right of use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

All contracts classified as short-term leases (i.e. a lease with a remaining term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

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

FINANCING ACTIVITIES
NOTE 11
CASH RESERVES

Cash backed reserve

Reserve name	Opening Balance	Original Budget Interest Earned	Actual Interest Earned	Original Budget Transfers In (+)	Current Budget Transfers In (+)	Actual Transfers In (+)	Original Budget Transfers Out (-)	Current Budget Transfers Out (-)	Actual Transfers Out (-)	Original Budget Closing Balance	Actual YTD Closing Balance
	$	$	$	$		$	$		$	$	$
Employee Entitlement Reserve	127,654	3,296	0	0	0	0	0	0	0	130,950	127,654
Plant Replacement Reserve	265,871	6,866	0	0	0	0	0	0	0	272,737	265,871
Sewerage Asset Preservation Reserve	988,396	25,523	0	0	0	0	(182,970)	(182,970)	0	830,949	988,396
Information Technology Reserve	42,867	1,107	0	0	0	0	(114,434)	(114,434)	0	(70,460)	42,867
Land & Building Reserve	674,244	17,411	0	0	0	0	0	0	0	691,655	674,244
Emergency Reserve	0	0	0	0	0	0	(375,486)	(375,486)	0	(375,486)	0
Swimming Pool Reserve	5,874	152	0	0	0	0	0	0	0	6,026	5,874
Recreation Reserve	209,134	5,400	0	0	0	0	(33,993)	(33,993)	0	180,541	209,134
Community Housing Reserve	180	5	0	0	0	0	0	0	0	185	180
Economic Reserve	37,452	967	0	0	0	0	0	0	0	38,419	37,452
Bowling Green Reserve	174,985	4,519	0	10,000	10,000	0	0	0	0	189,504	174,985
Tennis Court Reserve	91,150	2,354	0	6,000	6,000	0	0	0	0	99,504	91,150
Depot Reserve	98,465	2,543	0	0	0	0	0	0	0	101,008	98,465
Waste Reserve	45,008	1,162	0	0	0	0	(30,000)	(30,000)	0	16,170	45,008
Roads and Infrastructure	143,097	3,695	0	0	0	0	0	0	0	146,792	143,097
	2,904,377	**75,000**	**0**	**16,000**	**16,000**	**0**	**(736,883)**	**(736,883)**	**0**	**2,258,494**	**2,904,377**

KEY INFORMATION

Other current liabilities	Note	Opening Balance 1 July 2026	Liability Increase	Liability Reduction	Closing Balance 31 July 2026
		$	$	$	$
Contract liabilities					
Unspent grants, contributions and reimbursements		254,375	0	(0)	254,375
Total unspent grants, contributions and reimbursements		254,375	0	(0)	254,375
Provisions					
Annual leave		135,662	0	0	135,662
Long service leave		38,865	0	0	38,865
Total Provisions		174,527	0	0	174,527
Total other current assets		**428,902**	**0**	**(0)**	**428,902**

Amounts shown above include GST (where applicable)

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 probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

Employee benefits

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 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. 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 JULY 2026

OPERATING ACTIVITIES

NOTE 13

OPERATING GRANTS AND CONTRIBUTIONS

Provider	Original Budget Revenue	Current Budget	YTD Budget	YTD Revenue Actual	YTD Variance	Comments
	Operating grants, subsidies and contributions revenue					
	$	$	$	$	$	$
Operating grants and subsidies, Contributions and reimbursements						
General purpose funding						
GEN PUR - Financial Assistance Grant - General	178,041	178,041	0	0	0	
GEN PUR - Financial Assistance Grant - Roads	74,062	74,062	0	0	0	
Law, order, public safety						
ESL BFB - Operating Grant	43,740	43,740	10,935	10,935	0	
Education and welfare						
AGED OTHER - Grant Funding - CHSP	260,000	260,000	0	0	0	
AGED OTHER - Grant Funding - HCP	500,000	500,000	0	0	0	
Housing						
OTH HOUSE - Rental Reimbursements (Inc GST)	25,000	25,000	2,083	0	(2,083)	
Recreation and culture						
REC - Contributions & Donations	12,000	12,000	1,000	(24)	(1,024)	
REC - Reimbursements - Other Recreation	2,000	2,000	166	0	(166)	
OTH CUL - Grants - Other Culture	15,000	15,000	0	0	0	
CRC - Commission	10,000	10,000	833	810	(23)	
CRC - Fees & Charges- Programs and Events	21,350	21,350	250	0	(250)	
CRC - Grants	140,000	140,000	23,333	29,748	6,415	
Transport						
ROADM - Street Lighting Subsidy	5,000	5,000	0	0	0	
ROADM - Direct Road Grant (MRWA)	210,000	210,000	0	0	0	
Other property and services						
ADMIN - Reimbursements	0	0	0	250	250	
ADMIN - Contributions & Donations - GST Free	400	400	33	0	(33)	
POC - Reimbursements	8,000	8,000	666	0	(666)	
POC - Fuel Tax Credits Grant Scheme	8,000	8,000	666	0	(666)	
	1,512,593	**1,512,593**	**39,965**	**41,720**	**1,755**	

INVESTING ACTIVITIES
NOTE 14
NON-OPERATING GRANTS AND CONTRIBUTIONS

		Non operating grants, subsidies and contributions revenue					
		Original Budget Revenue	Current Budget Revenue	YTD Budget	YTD Revenue Actual	Variance	Comment
		$	$	$	$		
Non-operating grants and subsidies							
Community amenities							
WASTE	San - Grants	80,000	80,000	0	0	0	
Recreation and culture							
HALL	Halls - Grants	23,993	23,993	0	0	0	
	Rec - Contributions & Donations	8,000	8,000	0	0	0	
	Oth Cul - Grants - Other Culture	65,414	65,414	0	0	0	
	Rec - Reimbursements - Other Recreation	0	0	0	201,405	(201,405)	Insurance funds for Bowling Club works completed in early July
Transport							
Funding							
RRG	Roadc - Regional Road Group Grants (Mrwa)	904,922	904,922	552,461	581,979	(29,518)	RRG and Commodity Route
R2R	Roadc - Roads To Recovery Grant	659,151	659,151	0	0	0	
BS	Roadc - Black Spot Grant	699,863	699,863	0	0	0	
	Roadc - Other Grants - Roads/Streets	19,456	19,456	19,456	0	19,456	
	Roadc - Other Grants - Footpaths	272,254	272,254	136,127	126,714	9,413	
Economic services							
	Tour - Grants	67,966	67,966	5,663	0		
TOTALS		**2,801,019**	**2,801,019**	**713,707**	**910,098**	**(202,054)**	

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

Aged & Disabled - Other
Note 14

SP	Sub-Programme Description	Type Description	COA	Description	Original Budget	Budget Amendments	Current Budget	YTD Budget	YTD Actual	Variance ($)
0806	Aged & Disabled - Other	Operating Expenditure	2080600	AGED OTHER - Employee Costs	$303,758.00	$0.00	$303,758.00	$25,306.00	$26,249.98	$943.98
0806	Aged & Disabled - Other	Operating Expenditure	2080603	AGED OTHER - Uniforms	$1,500.00	$0.00	$1,500.00	$125.00	$0.00	-$125.00
0806	Aged & Disabled - Other	Operating Expenditure	2080604	AGED OTHER - Training & Development	$5,000.00	$0.00	$5,000.00	$416.00	$0.00	-$416.00
0806	Aged & Disabled - Other	Operating Expenditure	2080607	AGED OTHER - Protective Clothing	$500.00	$0.00	$500.00	$41.00	$0.00	-$41.00
0806	Aged & Disabled - Other	Operating Expenditure	2080608	AGED OTHER - Other Employee Expenses	$3,000.00	$0.00	$3,000.00	$249.00	$0.00	-$249.00
0806	Aged & Disabled - Other	Operating Expenditure	2080609	AGED OTHER - Travel & Accommodation	$12,000.00	$0.00	$12,000.00	$1,000.00	$871.78	-$128.22
0806	Aged & Disabled - Other	Operating Expenditure	2080610	AGED OTHER - Motor Vehicle Expenses	$6,700.00	$0.00	$6,700.00	$557.00	$0.00	-$557.00
0806	Aged & Disabled - Other	Operating Expenditure	2080615	AGED OTHER - Printing and Stationery	$300.00	$0.00	$300.00	$25.00	$0.00	-$25.00
0806	Aged & Disabled - Other	Operating Expenditure	2080616	AGED OTHER - Postage and Freight	$500.00	$0.00	$500.00	$41.00	$19.15	-$21.85
0806	Aged & Disabled - Other	Operating Expenditure	2080620	AGED OTHER - Communication Expenses	$5,000.00	$0.00	$5,000.00	$416.00	$32.72	-$383.28
0806	Aged & Disabled - Other	Operating Expenditure	2080621	AGED OTHER - Information Technology	$7,000.00	$0.00	$7,000.00	$583.00	$2,700.00	$2,117.00
0806	Aged & Disabled - Other	Operating Expenditure	2080640	AGED OTHER - Advertising & Promotion	$100.00	$0.00	$100.00	$8.00	$0.00	-$8.00
0806	Aged & Disabled - Other	Operating Expenditure	2080641	AGED OTHER - Subscriptions & Memberships	$8,000.00	$0.00	$8,000.00	$666.00	$0.00	-$666.00
0806	Aged & Disabled - Other	Operating Expenditure	2080653	AGED OTHER - Events	$1,000.00	$0.00	$1,000.00	$0.00	$0.00	$0.00
0806	Aged & Disabled - Other	Operating Expenditure	2080660	AGED OTHER - Client Services	$184,000.00	$0.00	$184,000.00	$15,289.00	$8,133.37	-$7,155.63
0806	Aged & Disabled - Other	Operating Expenditure	2080686	AGED OTHER - Expensed Minor Asset Purchases	$1,000.00	$0.00	$1,000.00	$83.00	$0.00	-$83.00
0806	Aged & Disabled - Other	Operating Expenditure	2080692	AGED OTHER - Depreciation	$160.00	$0.00	$160.00	$13.00	$0.00	-$13.00
0806	Aged & Disabled - Other	Operating Expenditure	2080699	AGED OTHER - Administration Allocated	$100,823.00	$0.00	$100,823.00	$8,401.00	$0.00	-$8,401.00
		Operating Expenditure Total			**$640,341.00**	**$0.00**	**$640,341.00**	**$53,219.00**	**$38,007.00**	**-$15,212.00**
0806	Aged & Disabled - Other	Operating Income	3080610	AGED OTHER - Grant Funding - CHSP	-$260,000.00	$0.00	-$260,000.00	$0.00	$0.00	$0.00
0806	Aged & Disabled - Other	Operating Income	3080615	AGED OTHER - Grant Funding - HCP	-$500,000.00	$0.00	-$500,000.00	$0.00	$0.00	$0.00
0806	Aged & Disabled - Other	Operating Income	3080620	AGED OTHER - Fees & Charges	-$15,000.00	$0.00	-$15,000.00	-$1,250.00	-$692.41	$557.59
0806	Aged & Disabled - Other	Operating Income	3080635	AGED OTHER - Other Income	$0.00	$0.00	$0.00	$0.00	-$27.28	-$27.28
		Operating Income Total			**-$775,000.00**	**$0.00**	**-$775,000.00**	**-$1,250.00**	**-$719.69**	**$530.31**
	Aged & Disabled - Other Total				**-$134,659.00**	**$0.00**	**-$134,659.00**	**$51,969.00**	**$37,287.31**	**-$14,681.69**

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

Community Resource Centre
Note 15

SP	Sub-Programme Description	Type Description	COA	Description	Original Budget	Budget Amendments	Current Budget	YTD Budget	YTD Actual	Variance ($)
1108	Community Resource Centre	Operating Expenditure	2110800	CRC - Employee Costs	$170,636.00	$0.00	$170,636.00	$14,217.00	$327.60	-$13,889.40
1108	Community Resource Centre	Operating Expenditure	2110803	CRC - Uniforms	$1,000.00	$0.00	$1,000.00	$83.00	$0.00	-$83.00
1108	Community Resource Centre	Operating Expenditure	2110804	CRC - Training & Development	$4,500.00	$0.00	$4,500.00	$375.00	$0.00	-$375.00
1108	Community Resource Centre	Operating Expenditure	2110808	CRC - Other Employee Expenses	$200.00	$0.00	$200.00	$16.00	$0.00	-$16.00
1108	Community Resource Centre	Operating Expenditure	2110809	CRC - Travel & Accomodation	$500.00	$0.00	$500.00	$41.00	$0.00	-$41.00
1108	Community Resource Centre	Operating Expenditure	2110815	CRC - Printing and Stationery	$8,000.00	$0.00	$8,000.00	$666.00	$0.00	-$666.00
1108	Community Resource Centre	Operating Expenditure	2110816	CRC - Postage and Freight	$500.00	$0.00	$500.00	$41.00	$0.00	-$41.00
1108	Community Resource Centre	Operating Expenditure	2110820	CRC - Communication Expenses	$1,000.00	$0.00	$1,000.00	$83.00	$0.00	-$83.00
1108	Community Resource Centre	Operating Expenditure	2110821	CRC - Information Systems	$6,000.00	$0.00	$6,000.00	$500.00	$0.00	-$500.00
1108	Community Resource Centre	Operating Expenditure	2110825	CRC - Programs & Events	$51,371.00	$0.00	$51,371.00	$724.00	$0.00	-$724.00
1108	Community Resource Centre	Operating Expenditure	2110840	CRC - Advertising & Promotion	$700.00	$0.00	$700.00	$58.00	$0.00	-$58.00
1108	Community Resource Centre	Operating Expenditure	2110841	CRC - Subscriptions & Memberships	$5,000.00	$0.00	$5,000.00	$416.00	$1,009.09	$593.09
1108	Community Resource Centre	Operating Expenditure	2110886	CRC - Expensed Minor Asset Purchases	$3,000.00	$0.00	$3,000.00	$250.00	$0.00	-$250.00
1108	Community Resource Centre	Operating Expenditure	2110887	CRC - Other Expenditure	$1,500.00	$0.00	$1,500.00	$125.00	$0.00	-$125.00
		Operating Expenditure Total			**$253,907.00**	**$0.00**	**$253,907.00**	**$17,595.00**	**$1,336.69**	**-$16,258.31**
1108	Community Resource Centre	Operating Income	3110800	CRC- Contributions and Donations (excl GST)	$0.00	$0.00	$0.00	$0.00	-$21.10	-$21.10
1108	Community Resource Centre	Operating Income	3110802	CRC - Commission	-$10,000.00	$0.00	-$10,000.00	-$833.00	-$810.37	$22.63
1108	Community Resource Centre	Operating Income	3110810	CRC - Fees & Charges- Programs and Events	-$21,350.00	$0.00	-$21,350.00	-$250.00	$0.00	$250.00
1108	Community Resource Centre	Operating Income	3110811	CRC - Grants	-$140,000.00	$0.00	-$140,000.00	-$23,333.00	-$29,747.90	-$6,414.90
1108	Community Resource Centre	Operating Income	3110821	CRC - Despatch Sales	-$1,000.00	$0.00	-$1,000.00	-$83.00	$0.00	$83.00
1108	Community Resource Centre	Operating Income	3110822	CRC - Merchandise Sales	-$1,000.00	$0.00	-$1,000.00	-$83.00	$0.00	$83.00
1108	Community Resource Centre	Operating Income	3110824	CRC - CRC and Admin Services Sales	-$1,200.00	$0.00	-$1,200.00	-$100.00	$0.00	$100.00
1108	Community Resource Centre	Operating Income	3110835	CRC - Other Income	-$10,000.00	$0.00	-$10,000.00	-$833.00	$0.00	$833.00
		Operating Income Total			**-$184,550.00**	**$0.00**	**-$184,550.00**	**-$25,515.00**	**-$30,579.37**	**-$5,064.37**
	Community Resource Centre Total				**$69,357.00**	**$0.00**	**$69,357.00**	**-$7,920.00**	**-$29,242.68**	**-$21,322.68**

SP	Sub-Programme Description	Type Description	COA	Description	Original Budget	Budget Amendments	Current Budget	YTD Budget	YTD Actual	Variance ($)

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY **Tourism**
FOR THE PERIOD ENDED 31 JULY 2026 **Note 16**

SP	Sub-Programme Description	Type Description	COA	Description	Original Budget	Budget Amendments	Current Budget	YTD Budget	YTD Actual	Variance ($)
1302	Tourism And Area Promotion	Operating Expenditure	2130200	TOUR - Employee Costs	$0.00	$0.00	$0.00	$0.00	$2,245.20	$2,245.20
1302	Tourism And Area Promotion	Operating Expenditure	2130240	TOUR - Public Relations & Area Promotion	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
1302	Tourism And Area Promotion	Operating Expenditure	2130241	TOUR - Subscriptions & Memberships	$20,500.00	$0.00	$20,500.00	$1,707.00	$220.00	-$1,487.00
1302	Tourism And Area Promotion	Operating Expenditure	2130265	TOUR - Maintenance/Operations	$25,236.00	$0.00	$25,236.00	$1,992.00	$14,042.01	$12,050.01
1302	Tourism And Area Promotion	Operating Expenditure	2130266	TOUR - Caravan Park General Maintenance/Operations	$18,653.00	$0.00	$18,653.00	$1,552.00	$3,448.87	$1,896.87
1302	Tourism And Area Promotion	Operating Expenditure	2130270	TOUR - Loan Interest Repayments	$14,534.49	$0.00	$14,534.49	$0.00	$0.00	$0.00
1302	Tourism And Area Promotion	Operating Expenditure	2130275	TOUR - SSA - Marketing & Promotion	$2,000.00	$0.00	$2,000.00	$166.00	$0.00	-$166.00
1302	Tourism And Area Promotion	Operating Expenditure	2130286	TOUR - Expensed Minor Asset Purchases	$5,000.00	$0.00	$5,000.00	$416.00	$0.00	-$416.00
1302	Tourism And Area Promotion	Operating Expenditure	2130288	TOUR - Building Operations	$169,140.00	$0.00	$169,140.00	$10,663.00	$13,436.76	$2,773.76
1302	Tourism And Area Promotion	Operating Expenditure	2130289	TOUR - Building Maintenance	$29,320.00	$0.00	$29,320.00	$1,223.00	$0.00	-$1,223.00
1302	Tourism And Area Promotion	Operating Expenditure	2130292	TOUR - Depreciation	$84,830.00	$0.00	$84,830.00	$7,069.00	$0.00	-$7,069.00
1302	Tourism And Area Promotion	Operating Expenditure	2130299	TOUR - Administration Allocated	$60,494.00	$0.00	$60,494.00	$5,041.00	$0.00	-$5,041.00
		Operating Expenditure Total			**$429,707.49**	**$0.00**	**$429,707.49**	**$29,829.00**	**$33,392.84**	**$3,563.84**
1302	Tourism And Area Promotion	Operating Income	3130221	TOUR - Caravan Park Fees	-$290,000.00	$0.00	-$290,000.00	-$24,166.00	-$28,849.40	-$4,683.40
1302	Tourism And Area Promotion	Operating Income	3130235	TOUR - Other Income Relating to Tourism & Area Prom	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
		Operating Income Total			**-$290,000.00**	**$0.00**	**-$290,000.00**	**-$24,166.00**	**-$28,849.40**	**-$4,683.40**
	Tourism And Area Promotion Total				**$139,707.49**	**$0.00**	**$139,707.49**	**$5,663.00**	**$4,543.44**	**-$1,119.56**