

SHIRE OF DOWERIN
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 JANUARY 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.

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2026

BY NATURE OR TYPE

Ref	Adopted Budget	Current Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.	Reason	Explanation of Variance	
Note	\$	\$	\$	\$	\$	%				
Revenue from operating activities										
General Rates	6	1,624,545	1,624,545	1,624,545	1,624,545	0	0.00%		Within Variance	
Other rates	6	60,296	60,296	60,296	41,138	(19,158)	(31.77%)	☹️	Timing	Ex-Gratia Rates actually received to date is lower than YTD budget. Staff are reviewing the calculation of charges to CBH
Grants, subsidies and contributions	13	2,286,934	2,286,934	1,312,704	1,106,580	(206,124)	(15.70%)	☹️	Timing	General purpose funding FAGS grants are lower than YTD budget, and are subject to budget review. Aged Care grants are lower, due to new system implementation and delay in claiming funds.
Interest revenue		138,772	138,772	91,805	81,202	(10,603)	(11.55%)	☹️	Timing	Interest revenue lower than budget due to timing of maturity of Term Deposits
Other revenue		88,907	88,907	39,609	39,081	(528)	(1.33%)		Within Variance	
Profit on disposal of assets		33,045	33,045	33,045	0	(33,045)	(100.00%)	☹️	Timing	Assets that have been replaced are being disposed by public tender. Once sold they will be disposed in Asset Register - No cash impact
		5,093,453	5,093,453	3,818,472	3,511,572	(306,900)	8.04%			
Expenditure from operating activities										
Employee costs		(2,225,906)	(2,225,906)	(1,317,776)	(1,474,475)	(156,699)	(11.89%)	☹️	Timing	Works staff operational wages are higher than YTD budget. These will even out over the over the next few months as capital works increase.
Materials and contracts		(2,506,526)	(2,506,526)	(1,542,113)	(1,532,386)	9,727	0.63%		Within Variance	
Utility charges		(234,220)	(234,220)	(136,319)	(98,000)	38,319	28.11%	😊	Timing	Utilities are lower than YTD budget. This is expected to be a timing variance with receipt and payment of invoices.
Depreciation		(2,673,800)	(2,673,800)	(1,559,614)	(1,665,046)	(105,432)	(6.76%)		Within Variance	
Finance costs		(25,627)	(25,627)	(13,452)	(14,470)	(1,018)	(7.57%)		Within Variance	
Insurance		(178,069)	(178,069)	(178,044)	(174,063)	3,981	2.24%		Within Variance	
Other expenditure		(79,540)	(79,540)	(49,409)	(54,396)	(4,987)	(10.09%)		Within Variance	
Loss on disposal of assets		(2,593)	(2,593)	(2,593)	0	2,593	100.00%		Within Variance	
		(7,926,281)	(7,926,281)	(4,799,320)	(5,012,836)	(213,516)	(4.45%)			
Less: Profit on asset disposals		(33,045)	(33,045)	(8,261)	0	8,261	100.00%		Within Variance	
Add: Loss on asset disposal		2,593	2,593	648	0	(2,593)	100.00%		Within Variance	
Movement in liabilities associated with restricted cash		3,793	3,793	948	1,925	977	(103.04%)		Within Variance	
Add: Depreciation on assets		2,673,800	2,673,800	1,559,614	1,665,046	105,432	(6.76%)		Within Variance	
Amount attributable to operating activities		(185,687)	(185,687)	572,101	165,707	(408,339)	93.78%			

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2026

BY NATURE OR TYPE

Ref	Adopted Budget	Current Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.	Reason	Explanation of Variance	
Note	\$		\$	\$	\$	%				
CONTINUED										
Investing activities										
Inflows and Outflows from investing activities										
Capital grants, subsidies and contributions	14	3,859,103	3,859,103	2,332,575	1,266,862	(1,065,713)	(45.69%)	☹️	Timing	Roads grants lower than YTD budget, this is a timing variance. Claims to claimed from funding bodies as milestones are met.
Proceeds from disposal of assets	7	224,144	224,144	0	0	0	0.00%			Within Variance
Proceeds from financial assets at amortised cost - self supporting loans	9	0	0	0	0	0	0.00%			Within Variance
Payments for property, plant and equipment	8	(562,385)	(562,385)	(237,224)	(228,612)	8,613	(3.63%)			Within Variance
Payments for infrastructure	8	(4,688,102)	(4,688,102)	(2,349,100)	(871,046)	1,478,054	267.18%	☺️	Timing	Capital works program underway. The budget timing of roadworks as detailed on Note 8 to be reviewed with the budget review.
Amount attributable to investing activities		(1,167,240)	(1,167,240)	(253,749)	167,204	420,953	165.89%			
Financing Activities										
Inflows from financing activities										
Transfer from reserves	11	806,460	806,460	0	0	0	0.00%			Within Variance
		806,460	806,460	0	0	0	0.00%			
Outflows from financing activities										
Repayment of debentures	9	(110,627)	(110,627)	(54,456)	(54,456)	0	0.00%			Within Variance
Repayment of lease liability		0	0	0	(939)		0.00%			Within Variance. Budget expense included in operating budget.
Transfer to reserves	11	(180,941)	(180,941)	(61,074)	(61,074)	0	0.00%			Within Variance
		(291,568)	(291,568)	(115,530)	(116,469)	0				
Amount attributable to financing activities		514,892	514,892	(115,530)	(116,469)	(939)	(0.81%)			
MOVEMENT IN SURPLUS OR DEFICIT										
Surplus or deficit at the start of the financial year		838,035	838,035	838,035	852,955	14,920	1.78%			The Actual brought forward surplus actual is \$15K higher than budgeted
Amount attributable to operating activities		(185,687)	(185,687)	572,101	165,707	(406,394)	(71.04%)			
Amount attributable to investing activities		(1,167,240)	(1,167,240)	(253,749)	167,204	420,953	(165.89%)			
Amount attributable to financing activities		514,892	514,892	(115,530)	(116,469)	(939)	0.81%			
Surplus or deficit at the end of the financial year		0	0	1,040,857	1,069,398	28,540	(3%)			

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 2025-26 year is a value of more or less than \$5,000 or 10.00%.

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

(a) Non-cash items excluded from operating activities

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

	Notes	Adopted Budget	YTD Actual
Non-cash items excluded from operating activities		\$	\$
Adjustments to operating activities			
Less: Profit on asset disposals	7	(33,045)	0
Movement in liabilities associated with restricted cash		3,792	1,925
Add: Loss on asset disposals	7	2,593	0
Add: Depreciation on assets		2,673,800	1,665,046
Total non-cash items excluded from operating activities		2,647,140	1,666,971

(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 Audited Actual 30 June 2025	This Time Last Year 31 Jan 2025	Year to Date 31 January 2026
Adjustments to net current assets					
Less: Reserves - restricted cash	11	(3,622,309)	(3,622,309)	(3,406,600)	(3,683,382)
Add: Borrowings	9	110,627	110,628	54,451	56,171
Add: Provisions funded by Reserve		123,522	123,522	118,907	125,447
Total adjustments to net current assets		(3,388,160)	(3,388,159)	(3,233,242)	(3,502,703)

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

Current assets

Cash and cash equivalents	2	4,381,453	4,379,658	5,034,694	5,023,068
Rates and charges receivables	3	0	54,103	325,882	194,849
Receivables	3	322,829	511,029	223,829	117,660
Contract Assets		536,970	398,316	0	0
Stock on Hand	4	22,172	14,681	76,400	15,593
Total Current Assets		5,263,424	5,357,787	5,660,805	5,351,170

Less: Current liabilities

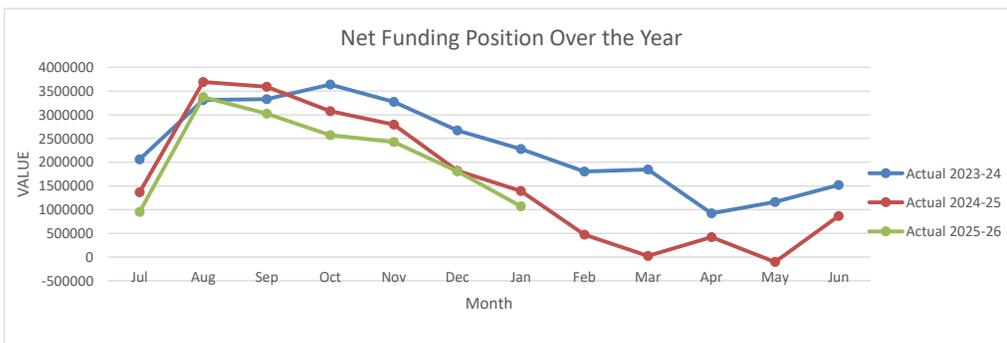
Payables	5	(475,295)	(537,733)	(193,199)	(255,524)
Borrowings	9	(110,627)	(110,628)	(54,451)	(56,171)
Contract liabilities	12	(293,786)	(293,786)	(641,494)	(293,786)
Provisions	12	(157,521)	(174,527)	(157,521)	(174,527)
Total Current Liabilities		(1,037,229)	(1,116,674)	(1,046,665)	(779,069)

Less: Total adjustments to net current assets

Closing funding surplus / (deficit)	(b)	838,035	852,955	1,380,898	1,069,398
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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.



KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 31 JANUARY 2026

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

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.

NATURE OR TYPE DESCRIPTIONS

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,

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 JANUARY 2026

NOTE	31 January 2026	30 June 2025
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	5,023,068	4,379,658
Trade and other receivables	312,509	565,132
Inventories	15,593	14,681
Contract Assets	0	398,316
TOTAL CURRENT ASSETS	5,351,170	5,357,787
NON-CURRENT ASSETS		
Trade and other receivables	25,824	25,824
Other financial assets	59,715	59,715
Property, plant and equipment	19,739,773	19,989,148
Infrastructure	88,898,142	89,214,156
TOTAL NON-CURRENT ASSETS	108,723,454	109,288,843
TOTAL ASSETS	114,074,624	114,646,630
CURRENT LIABILITIES		
Trade and other payables	255,524	537,733
Other liabilities	293,786	293,786
Lease liabilities	(939)	0
Borrowings	56,171	110,628
Employee related provisions	174,527	174,527
TOTAL CURRENT LIABILITIES	779,069	1,116,674
NON-CURRENT LIABILITIES		
Borrowings	835,887	835,887
Employee related provisions	88,385	88,385
TOTAL NON-CURRENT LIABILITIES	924,272	924,272
TOTAL LIABILITIES	1,703,341	2,040,946
NET ASSETS	112,371,283	112,605,684
EQUITY		
Retained surplus	35,433,955	35,729,440
Reserve accounts	3,683,393	3,622,309
Revaluation surplus	73,253,935	73,253,935
TOTAL EQUITY	112,371,283	112,605,684

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

* Lease liability and Right of Use Asset to be brought to account in Accounting system

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 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 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 10 February 2026

MATERIAL 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 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. 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 JANUARY 2026

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

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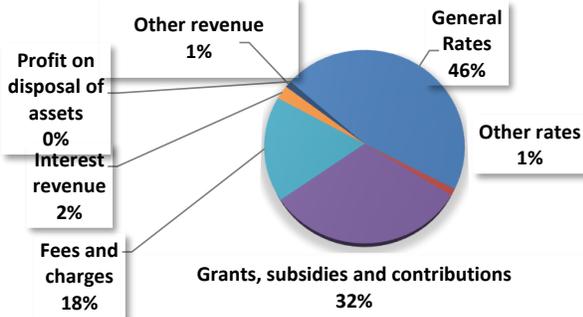
These Statements are prepared with data available at the time of preparation.

Funding surplus / (deficit) Components					
Funding surplus / (deficit)					
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	
Opening	\$0.84 M	\$0.84 M	\$0.85 M	\$0.01 M	
Closing	\$0.00 M	\$1.04 M	\$1.07 M	\$0.03 M	
Refer to Statement of Financial Activity					
	\$5.03 M	% of total	\$0.26 M	% Outstanding	\$0.12 M % Collected
Unrestricted Cash	\$1.35 M	26.8%	Trade Payables	\$0.11 M	Rates Receivable \$0.19 M 87.2%
Restricted Cash	\$3.68 M	73.2%	Over 30 Days	0.3%	Trade Receivable \$0.12 M
			Over 90 Days	0.2%	Over 30 Days 59.4%
					Over 90 Days 32.2%
Refer to Note 2 - Cash and Financial Assets			Refer to Note 5 - Payables		Refer to Note 3 - Receivables
Key Operating Activities					
Amount attributable to operating activities					
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)		
(\$0.19 M)	\$0.57 M	\$0.17 M	(\$0.41 M)		
Refer to Statement of Financial Activity					
Rates Revenue		Operating Grants and Contributions		Fees and Charges	
YTD Budget	\$1.68 M (1.1%)	YTD Budget	\$1.31 M (15.7%)	YTD Budget	\$0.66 M (5.7%)
Refer to Note 6 - Rate Revenue		Refer to Note 13 - Operating Grants and Contributions		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)		
(\$1.17 M)	(\$0.25 M)	\$0.17 M	\$0.42 M		
Refer to Statement of Financial Activity					
Proceeds on sale		Asset Acquisition		Non-Operating Grants	
YTD Actual	\$0.00 M %	YTD Actual	\$1.10 M % Spent	YTD Actual	\$1.27 M % Received
Adopted Budget	\$0.22 M (100.0%)	Adopted Budget	\$5.25 M (79.1%)	Adopted Budget	\$3.86 M (67.2%)
Refer to Note 7 - Disposal of Assets		Refer to Note 8 - Capital Acquisition		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)		
\$0.51 M	(\$0.12 M)	(\$0.12 M)	(\$0.00 M)		
Refer to Statement of Financial Activity					
Borrowings		Reserves		Lease Liability	
Principal repayments	\$0.11 M	Reserves balance	\$3.68 M	Principal repayments	\$0.00 M
Interest expense	\$0.03 M	Interest earned	\$0.00 M	Interest expense	\$0.00 M
Principal due	\$0.89 M			Principal due	\$0.00 M
Refer to Note 9 - Borrowings		Refer to Note 11 - Cash Reserves		Refer to Note 10 - Lease Liabilities	

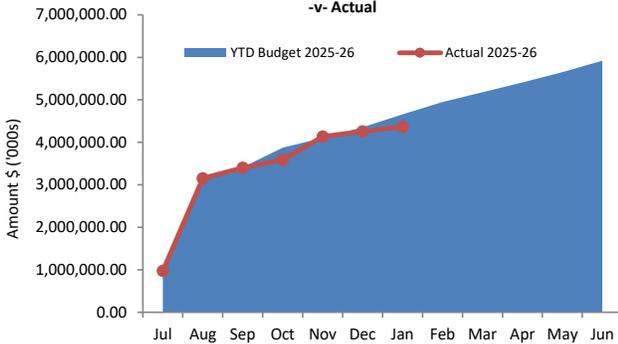
This information is to be read in conjunction with the accompanying Financial Statements and notes.

OPERATING ACTIVITIES

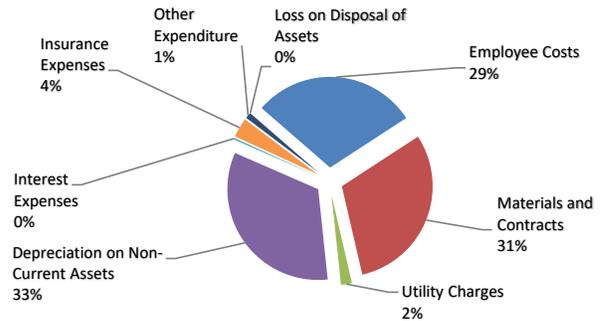
OPERATING REVENUE



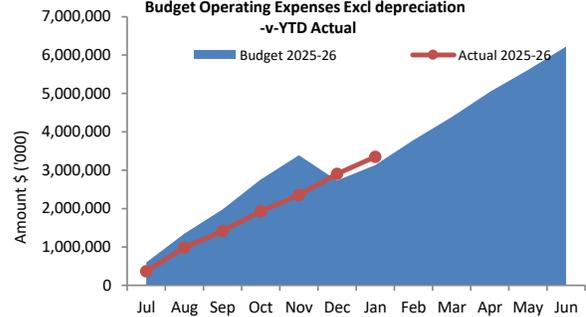
Budget Operating Revenues incl Bfwd Surplus -v- Actual



OPERATING EXPENSES

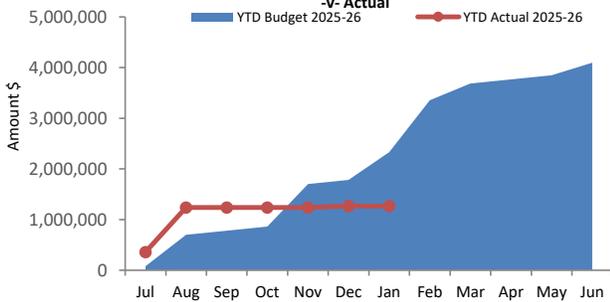


Budget Operating Expenses Excl depreciation -v- YTD Actual



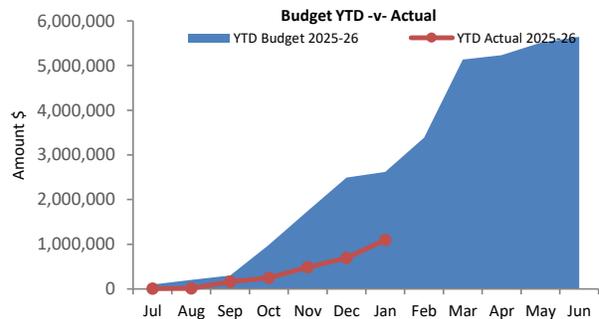
Capital grants, subsidies and contributions

Budget YTD -v- Actual



Payments for Capital Works

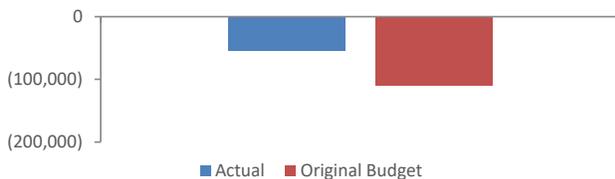
Budget YTD -v- Actual



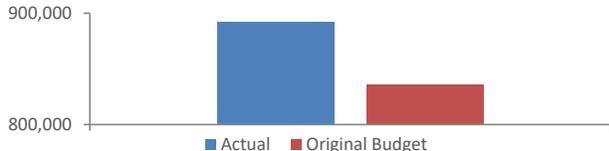
FINANCING ACTIVITIES

BORROWINGS

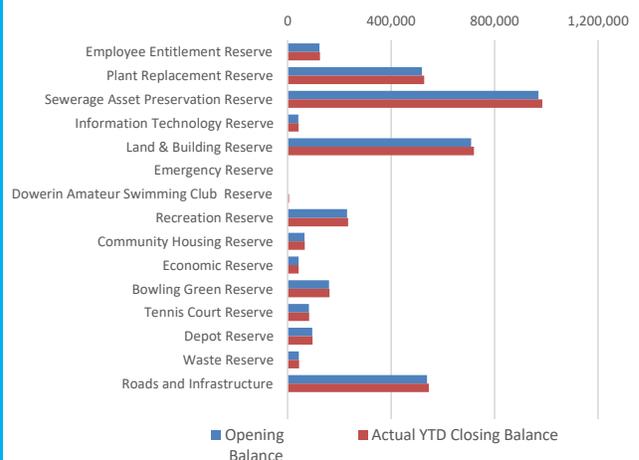
Principal Repayments



Principal Outstanding



RESERVES



STATEMENT OF FINANCIAL ACTIVITY - OPTIONAL
FOR THE PERIOD ENDED 31 JANUARY 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							
Governance		0	0	112	195	83	74.11%
General purpose funding		2,825,334	2,825,334	2,259,380	2,162,246	(97,134)	(4.30%)
Law, order and public safety		62,350	62,350	37,460	33,389	(4,071)	(10.87%)
Health		3,000	3,000	280	83	(197)	(70.36%)
Education and welfare		867,880	867,880	501,597	307,127	(194,470)	(38.77%)
Housing		175,100	175,100	110,887	103,301	(7,586)	(6.84%)
Community amenities		289,264	289,264	280,708	295,104	14,396	5.13%
Recreation and culture		67,515	67,515	30,411	40,701	10,290	33.84%
Transport		250,813	250,813	242,475	215,636	(26,839)	(11.07%)
Economic services		460,800	460,800	281,554	283,999	2,445	0.87%
Other property and services		91,397	91,397	73,608	69,791	(3,817)	(5.19%)
		5,093,453	5,093,453	3,818,472	3,511,572	(306,900)	
Expenditure from operating activities							
Governance		(498,065)	(498,065)	(310,889)	(300,129)	10,760	3.46%
General purpose funding		(208,614)	(208,614)	(117,383)	(122,969)	(5,586)	(4.76%)
Law, order and public safety		(186,387)	(186,387)	(133,578)	(122,800)	10,778	8.07%
Health		(47,268)	(47,268)	(17,920)	(20,729)	(2,809)	(15.68%)
Education and welfare		(934,230)	(934,230)	(544,952)	(487,574)	57,378	10.53%
Housing		(378,060)	(378,060)	(234,440)	(207,138)	27,302	11.65%
Community amenities		(623,195)	(623,195)	(361,853)	(345,573)	16,280	4.50%
Recreation and culture		(1,495,949)	(1,495,949)	(890,593)	(878,173)	12,420	1.39%
Transport		(2,605,641)	(2,605,641)	(1,644,620)	(1,654,640)	(10,020)	(0.61%)
Economic services		(900,547)	(900,547)	(495,443)	(549,167)	(53,724)	(10.84%)
Other property and services		(48,325)	(48,325)	(47,649)	(323,944)	(276,295)	(579.85%)
		(7,926,281)	(7,926,281)	(4,799,320)	(5,012,836)	(213,516)	
Less: Profit on asset disposals		(33,045)	(33,045)	(8,261)	0	8,261	100.00%
Add: Loss on asset disposal		2,593	2,593	648	0	(648)	100.00%
Movement in liabilities associated with restricted cash		3,793	3,793	948	1,925	977	(103.04%)
Add: Depreciation on assets		2,673,800	2,673,800	1,559,614	1,665,046	105,432	6.76%
Amount attributable to operating activities		(185,687)	(185,687)	572,101	165,707	(406,394)	
CONTINUED							
Investing Activities							
Capital grants, subsidies and contributions	14	3,859,103	3,859,103	2,332,575	1,266,862	(1,065,713)	(45.69%)
Proceeds from disposal of assets	7	224,144	224,144	0	0	0	0.00%
Payments for property, plant and equipment	8	(562,385)	(562,385)	(237,224)	(228,612)	8,613	(3.63%)
Payments for infrastructure	8	(4,688,102)	(4,688,102)	(2,349,100)	(871,046)	1,478,054	62.92%
Amount attributable to investing activities		(1,167,240)	(1,167,240)	(253,749)	167,204	420,953	
Financing Activities							
Transfer from reserves	11	806,460	806,460	0	0	0	0.00%
Repayment of debentures	9	(110,627)	(110,627)	(54,456)	(54,456)	0	0.00%
Repayment of lease liabilities					(939)		
Transfer to reserves	11	(180,941)	(180,941)	(61,074)	(61,074)	0	0.00%
Amount attributable to financing activities		514,892	514,892	(115,530)	(116,469)	(939)	
Surplus or deficit at the start of the financial year		838,035	838,035	838,035	852,955	14,920	1.78%
Amount attributable to operating activities		(185,687)	(185,687)	572,101	165,707	(406,394)	(71.04%)
Amount attributable to investing activities		(1,167,240)	(1,167,240)	(253,749)	167,204	420,953	(165.89%)
Amount attributable to financing activities		514,892	514,892	(115,530)	(116,469)	(939)	0.81%
Surplus or deficit at the end of the financial year		0	0	1,040,857	1,069,398	28,540	2.74%

**KEY TERMS AND DESCRIPTIONS
FOR THE PERIOD ENDED 31 JANUARY 2026**

**Note 1 (Cont'd)
REPORTING PROGRAMS**

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

**PROGRAM NAME AND OBJECTIVES
GOVERNANCE**

ACTIVITIES

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.

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	136,378	0	136,378	NAB	0.05%	At Call
Term Deposits							
315-8962	Financial assets at amortised cost	0	1,107,648	1,107,648	NAB	4.10%	5/03/2026
036107-279675	Financial assets at amortised cost	0	1,489,874	1,489,874	Westpac	4.27%	7/05/2026
194120887	Financial assets at amortised cost	0	1,085,871	1,085,871	Bendigo	3.00%	1/05/2026
036107-298171	Financial assets at amortised cost	1,212,855	0	1,212,855	Westpac	4.26%	21/02/2026
Total		1,349,733	3,683,394	5,033,126			
Comprising							
Cash and cash equivalents		136,878	0	136,878			
Financial assets at amortised cost		1,212,855	3,683,394	4,896,248			
		1,349,733	3,683,394	5,033,126			

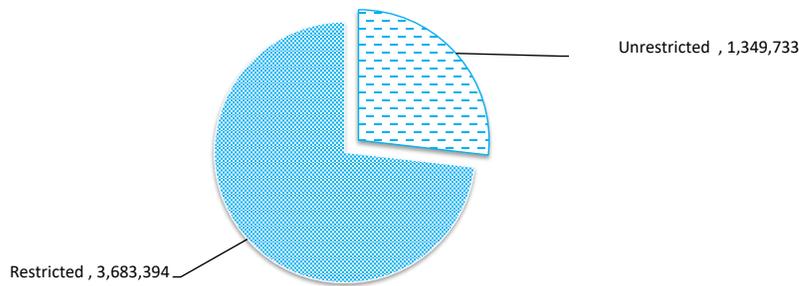
KEY INFORMATION

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.



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

**OPERATING ACTIVITIES
NOTE 3
RECEIVABLES**

Rates receivable	30 June 2025	31 Jan 2026
	\$	\$
Opening arrears previous years	126,892	31,749
Levied - Rates revenue	1,604,471	1,665,683
Less - collections	(1,677,260)	(1,480,229)
Equals current outstanding	54,103	217,203
Less allowance for impairment of rates receivables	(22,354)	(22,354)
Net rates collectable	31,749	194,849
% Collected	96.9%	87.2%

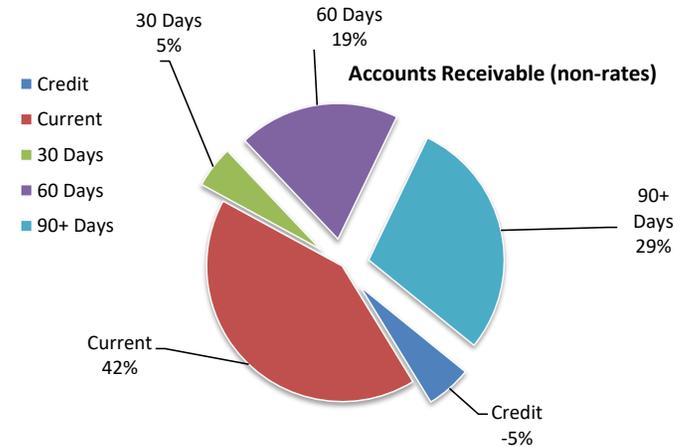
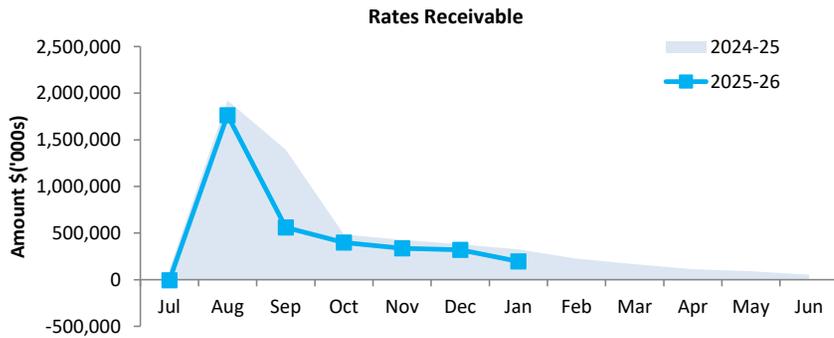
Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(2,055)	15,785	1,893	7,281	10,866	33,769
Percentage	(6.1%)	46.7%	5.6%	21.6%	32.2%	
Balance per trial balance						
Sundry receivable	(2,055)	15,785	1,893	7,281	10,866	33,769
Accrued Income	0	0	0	0	0	0
GST receivable	0	34,527	0	0	0	34,527
Other Receivable	0	49,364	0	0	0	49,364
Loans Club/Institutions - Curren	0	0	0	0	0	0
Total receivables general outstanding						117,660

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 they will not be collectible.



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

**OPERATING ACTIVITIES
NOTE 4
OTHER CURRENT ASSETS**

	Opening Balance	Asset Increase/(Decrease)	Closing Balance 31 January 2026
Other current assets	1 July 2025		
	\$	\$	\$
Stock On Hand	14,681	912	15,593
Total other current assets	14,681	912	15,593

Amounts shown above include GST (where applicable)

Inventory

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

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

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

**OPERATING ACTIVITIES
NOTE 5
Payables**

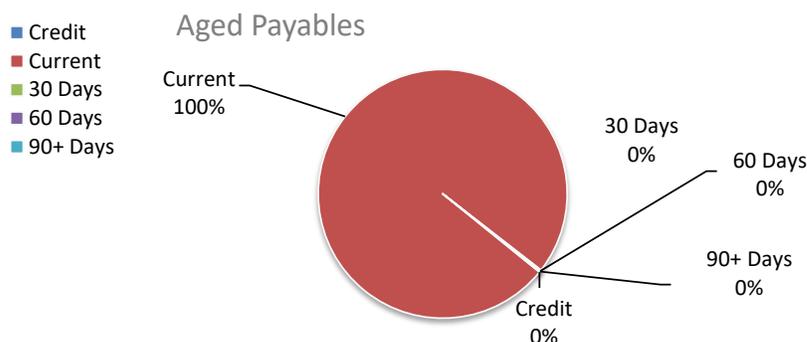
Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	254,703	358	0	463	255,524
Percentage	0%	99.7%	0.1%	0%	0.2%	
Balance per trial balance						
Sundry creditors	0	106,767	358	0	463	107,588
ATO liabilities	0	17,400	0	0	0	17,400
Excess Rates	0	2,060	0	0	0	2,060
PAYG TAX	0	80,923	0	0	0	80,923
Other Payables	0	31,889	0	0	0	31,889
* Payroll Creditors	0	(1,071)	0	0	0	(1,071)
Accrued Loan Interest	0	5,883	0	0	0	5,883
Bonds & Deposits Held - CI	0	10,852	0	0	0	10,852
Accrued Expenses	0	0	0	0	0	0
Total payables general outstanding						255,524

* Reconciliation to be reviewed and corrected.

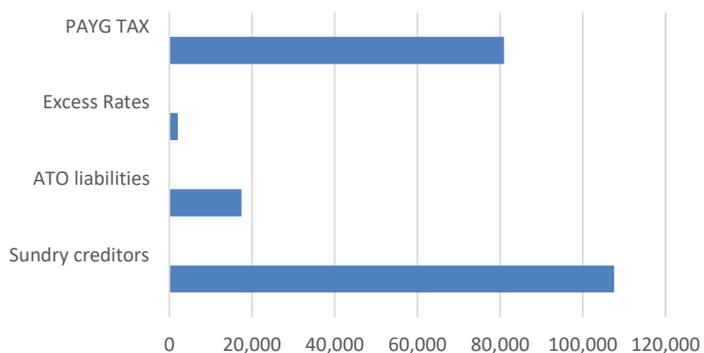
Amounts shown above include GST (where applicable)

KEY INFORMATION

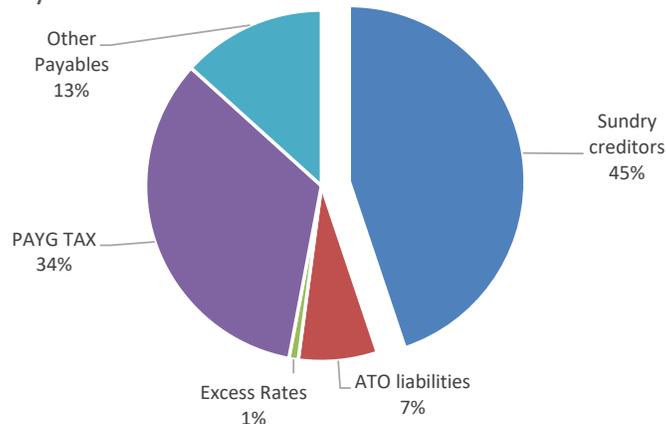
Trade and other payables represent liabilities for goods and services provided to the Shire that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are



Payables



Payables

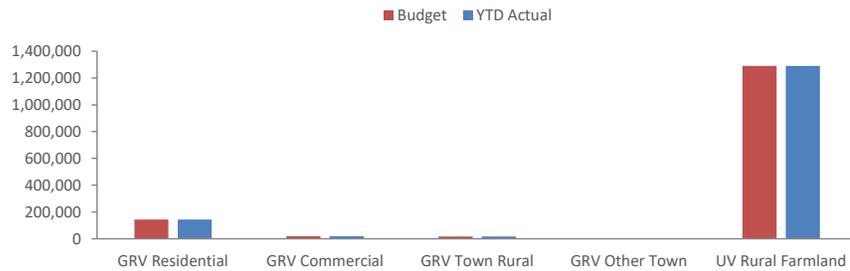


FOR THE PERIOD ENDED 31 JANUARY 2026

OPERATING ACTIVITIES
NOTE 6
RATE REVENUE

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	0.07725	128	1,862,796	143,901	0	0	143,901	143,901	0	0	143,901
GRV Commercial	0.07725	12	253,532	19,585	0	0	19,585	19,585	0	0	19,585
GRV Town Rural	0.07725	12	214,136	16,542	0	0	16,542	16,542	0	0	16,542
GRV Other Town	0.07725	8	49,920	3,856	0	0	3,856	3,856	0	0	3,856
Unimproved value											
UV Rural Farmland	0.00390	224	331,086,000	1,289,581	0	0	1,289,581	1,289,581	0	0	1,289,581
Sub-Total		384	333,466,384	1,473,466	0	0	1,473,465	1,473,465	0	0	1,473,465
Minimum payment	Minimum \$										
Gross rental value											
GRV Residential	920	51	482,442	46,920	0	0	46,920	46,920	0	0	46,920
GRV Commercial	920	20	101,068	18,400	0	0	18,400	18,400	0	0	18,400
GRV Town Rural	920	16	48,420	14,720	0	0	14,720	14,720	0	0	14,720
GRV Other Town	270	20	9,138	5,400	0	0	5,400	5,400	0	0	5,400
Unimproved value											
UV Rural Farmland	920	61	6,739,000	56,120	0	0	56,120	56,120	0	0	56,120
UV Commercial	920	4	800	3,680	0	0	3,680	3,680	0	0	3,680
UV Town Rural	920	4	173,000	3,680	0	0	3,680	3,680	0	0	3,680
UV Mining	270	8	43,495	2,160	0	0	2,160	2,160	0	0	2,160
Sub-total		184	7,597,363	151,080	0	0	151,080	151,080	0	0	151,080
Amount from general rates							1,624,545	1,624,545	0	0	1,624,545
Ex-gratia rates				60,296			60,296				41,138
Total general rates							1,684,841				1,665,683

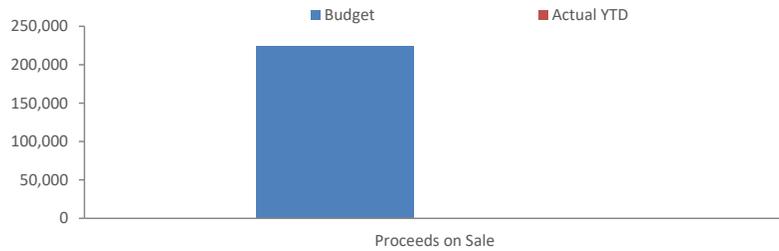
KEY INFORMATION



NOTES TO THE STATEMENT OF BUDGET REVIEW
FOR THE PERIOD ENDED 31 JANUARY 2026

OPERATING ACTIVITIES
NOTE 7
DISPOSAL OF ASSETS

Asset Ref.	Asset description	Original Budget				Current Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment												
	HACC Vehicle Corolla Cross	10,000	16,935	6,935	0	10,000	16,935	6,935	0	0	0	0	0
	Transport												
	Road Crew Toyota Hilux	7,687	18,000	10,313	0	7,687	18,000	10,313	0	0	0	0	0
	ASV Skid Steer	101,593	99,000	0	(2,593)	101,593	99,000	0	(2,593)	0	0	0	0
	Tandem Service Trailer	0	500	500	0	0	500	500	0	0	0	0	0
	Other Property and services												
	CEO Toyota Prado	49,912	64,254	14,342	0	49,912	64,254	14,342	0	0	0	0	0
	MIP Toyota Hilux	24,500	25,455	955	0	24,500	25,455	955	0	0	0	0	0
		193,692	224,144	33,045	(2,593)	193,692	224,144	33,045	(2,593)	0	0	0	0



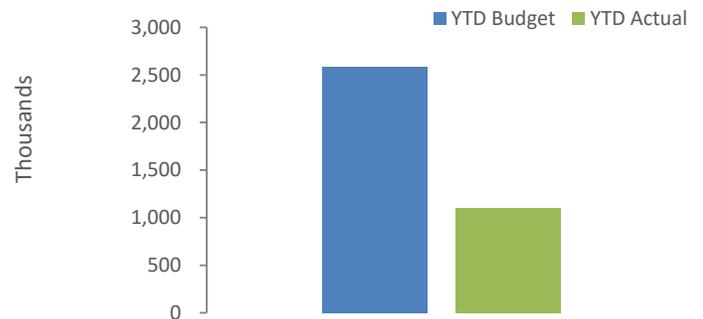
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2026**

**INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS**

Capital acquisitions	Original Budget	Current Budget	YTD Budget	YTD Actual	YTD Actual Variance
	\$		\$	\$	\$
Buildings	70,372	70,372	88,941	22,952	(65,989)
Plant and equipment	492,013	492,013	148,283	205,660	57,377
Infrastructure - roads	3,967,534	3,967,534	2,322,100	850,185	(1,471,915)
Infrastructure - footpaths	633,568	633,568	0	1,084	(1,084)
Infrastructure - sewerage	30,000	30,000	0	0	0
Infrastructure - other	57,000	57,000	27,000	19,777	(7,223)
Payments for Capital Acquisitions	5,250,487	5,250,487	2,586,324	1,099,658	(1,488,835)
Capital Acquisitions Funded By:					
	\$		\$	\$	\$
Capital grants and contributions	3,859,103	3,859,103	2,332,575	1,266,862	(1,065,713)
Other (disposals & C/Fwd)	224,144	224,144	0	0	0
Cash backed reserves					
Plant Replacement Reserve	242,869	242,869	0	0	0
Sewerage Asset Preservation Reserve	30,000	30,000	0	0	0
Land & Building Reserve	10,000	10,000	0	0	0
Recreation Reserve	7,500	7,500	0	0	0
Community Housing Reserve	45,372	45,372	0	0	0
Economic Reserve	12,000	12,000	0	0	0
Roads and Infrastructure	458,719	458,719	0	0	0
Contribution - operations	360,780	360,780	253,749	(167,204)	(420,953)
Capital funding total	5,250,487	5,250,487	2,586,324	1,099,658	(1,486,666)

MATERIAL 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)	45,372	45,372	66,318	881	65,437	Increase from Reserve
BC057	Community Resource Centre - Building (Capital)	10,000	10,000	7,623	13,071	(5,448)	
BC050	Dowerin Child Care - Building (Capital)	15,000	15,000	15,000	9,000	6,000	Shed - March
Total		70,372	70,372	88,941	22,952	65,989	
Plant and Equipment							
PE501	DFES Disaster Ready - Generator - DCC	12,500	12,500	0	0	0	
PE502	Generator - Admin	12,500	12,500	11,662	13,902	(2,240)	
PE106	Light Vehicle CEO	79,638	79,638	46,550	79,805	(33,255)	
PE204	Light Plant Vehicle - Manager Works & Assets	62,197	62,197	36,134	60,325	(24,191)	
PE708	HACC Hyundai Tuscon	34,091	34,091	0	0	0	June
PE709	Toyota Hilux- Road Crew	47,837	47,837	47,837	47,541	296	
PE710	ASV Skid Steer	237,150	237,150	0	0	0	April
PE711	Tandern Service Trailer	6,100	6,100	6,100	4,086	2,014	
Total		492,013	492,013	148,283	205,660	(57,377)	
Infrastructure - Roads							
RC063	Kalguddering Road (Capital)	40,215	40,215	0	0	0	May
RCR025	Commodity Route - Dowerin - Koorda Road	525,000	525,000	524,994	515,569	9,425	Completion Feb
R2R004	Hindmarsh Road (R2R)	332,248	332,248	332,241	12,405	319,836	April- June
R2R009	Old Koorda Road (R2R)	0	0	0	4,500	(4,500)	Carry forward works
R2R014	Thornett Road (R2R)	135,972	135,972	135,969	131,750	4,219	Final payments to be made soon
RRG183C	Dowerin Meckering Road SLK 23.84 - 25.64 (1.80km)	751,737	751,737	438,494	51,313	387,181	In progress now
RRG183D	Dowerin Meckering Road SLK 21.50 – 23.84	0	0	94,563	0	94,563	
BS183	Dowerin-Meckering Road (BS)	742,274	742,274	742,274	4,140	738,134	In progress - land clearing permit land acquisition cfwd to FY27
WFN182N	Dowerin Kalannie Road SLK 34.50 - 37.81 (3.31km)	1,402,555	1,402,555	51,369	130,509	(79,140)	March - April
WFN182O	Dowerin Kalannie Road SLK 37.81-41.71 Line Marking Construction	35,337	35,337	0	0	0	June
WFN182P	Dowerin Kalannie Road SLK 37.81-41.71 Line Marking Development	2,196	2,196	2,196	0	2,196	June
Total		3,967,534	3,967,534	2,322,100	850,185	1,471,915	
Infrastructure - footpaths							
FC186	Townsite Footpath project	633,568	633,568	0	1,084	(1,084)	May
Total		633,568	633,568	0	1,084	(1,084)	

Account Description		Original Budget	Current Budget	YTD Budget	YTD Actual	Variance Under/(Over)	
Infrastructure - Sewerage							
SC003	Sewerage System Handover to Water Corp	30,000	30,000	0	0	0	Will not progress
SC004	Sewerage upgrades	0	0	0	0	0	
Total		30,000	30,000	0	0	0	
Infrastructure - Other							
OC009	Pioneer Pathway Project includes Tin Dog Replica	0	0	0	2,700	(2,700)	Welcome to Dowerin Sign
BG001	Synthetic Bowling Greens	0	0	0	0	0	
OC019	Tin Dog Puppies	11,000	11,000	11,000	1,077	9,923	
OC020	Information Bay shelter and BBQ	30,000	30,000	0	0	0	
OC021	CCTV-Gym/Public Toilets	16,000	16,000	16,000	16,000	0	Complete \$16K
Total		57,000	57,000	27,000	19,777	7,223	
TOTALS		5,250,487	5,250,487	2,586,324	1,099,658	1,486,666	

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

FINANCING ACTIVITIES
NOTE 9
BORROWINGS

Repayments - borrowings

Particulars	Loan No.	1 July 2025	Principal Repayments		Principal Outstanding		Interest Repayments		
			Actual	Original Budget	Actual	Original Budget	Actual	Original Budget	Current Budget
		\$	\$	\$	\$	\$	\$	\$	\$
Housing									
Government Regional Officer Housing	100	209,654	(6,004)	(12,332)	203,650	197,322	(3,849)	(7,376)	7,376
Recreation and culture									
Dowerin Swimming Pool	101	84,324	(10,122)	(20,518)	74,202	63,806	(850)	(1,426)	1,426
Transport									
Multi Tyre Roller	102	75,771	(20,038)	(21,580)	55,733	54,191	(678)	(276)	(31)
Smooth Drum Tyre Roller	103	66,849	0	(18,747)	66,849	48,102	0	(830)	1,137
Economic services									
Short Stay Accommodation	99	509,917	(18,292)	(37,451)	491,625	472,466	(8,293)	(15,720)	15,720
Total		946,515	(54,456)	(110,627)	892,059	835,888	(13,671)	(25,627)	25,627
Current borrowings		110,627			56,171				
Non-current borrowings		835,888			835,888				
		946,515			892,059				

All debenture repayments were financed by general purpose revenue.

Self supporting loans are financed by repayments from third parties.

* The DEM Loan to the Shire has been extinguished, via a Donation as agreed.

The Budget did not provide for any 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.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 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
	\$	\$	\$	\$		\$	\$		\$	\$	\$
731 Employee Entitlement Reserve	123,522	3,792	1,925	0	0	0	0	0	0	127,314	125,447
732 Plant Replacement Reserve	518,939	15,930	8,777	0	0	0	(242,869)	(242,869)	0	292,000	527,715
733 Sewerage Asset Preservation Reserve	969,812	29,770	15,117	0	0	0	(30,000)	(30,000)	0	969,582	984,929
734 Information Technology Reserve	41,676	1,279	450	0	0	0	0	0	0	42,955	42,126
735 Land & Building Reserve	709,496	21,780	11,059	0	0	0	(10,000)	(10,000)	0	721,276	720,555
736 Emergency Reserve	0	0	0	0	0	0	0	0	0	0	0
737 Dowerin Amateur Swimming Club Reserve	0	0	0	0	0	5,763	0	0	0	0	5,763
738 Recreation Reserve	230,428	7,073	3,592	0	0	0	(7,500)	(7,500)	0	230,001	234,020
739 Community Housing Reserve	65,767	2,019	1,025	0	0	0	(45,372)	(45,372)	0	22,414	66,792
740 Economic Reserve	42,046	1,291	655	0	0	0	(12,000)	(12,000)	0	31,337	42,701
741 Bowling Green Reserve	159,782	4,905	2,353	10,000	10,000	0	0	0	0	174,687	162,135
742 Tennis Court Reserve	82,476	2,532	1,203	6,000	6,000	0	0	0	0	91,008	83,679
743 Depot Reserve	95,242	2,924	1,522	0	0	0	0	0	0	98,166	96,764
744 Waste Reserve	43,589	1,339	642	0	0	0	0	0	0	44,928	44,231
745 Roads and Infrastructure	539,534	16,560	6,991	53,747	53,747	0	(458,719)	(458,719)	0	151,122	546,525
	3,622,309	111,194	55,311	69,747	69,747	5,763	(806,460)	(806,460)	0	2,996,790	3,683,382

KEY INFORMATION

Other current liabilities	Note	Opening Balance 1 July 2025	Liability Increase	Liability Reduction	Closing Balance 31 January 2026
		\$	\$	\$	\$
Contract liabilities					
Unspent grants, contributions and reimbursements		293,786	0	0	293,786
Total unspent grants, contributions and reimbursements		293,786	0	0	293,786
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		468,313	0	0	468,313
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 JANUARY 2026

OPERATING ACTIVITIES

NOTE 13

OPERATING GRANTS AND CONTRIBUTIONS

Provider	Operating grants, subsidies and contributions revenue			Variance	Comments
	Original Budget Revenue	YTD Budget	YTD Revenue Actual		
	\$	\$	\$		
Operating grants and subsidies, Contributions and reimbursements					
General purpose funding					
GEN PUR - Financial Assistance Grant - General	527,270	264,873	227,035	(37,839)	Budget review item
GEN PUR - Financial Assistance Grant - Roads	447,669	214,725	184,055	(30,671)	Budget review item
Law, order, public safety					
ESL BFB - Operating Grant	54,450	31,759	27,539	(4,221)	
Education and welfare					
AGED OTHER - Grant Funding - SaH	0	0	29,729	29,729	Budget review item
AGED OTHER - Grant Funding - CHSP	260,000	151,662	164,344	12,682	
AGED OTHER - Grant Funding - HCP	550,000	320,831	104,899	(215,932)	Funding to be claimed. New HCP system implementation has delayed claims.
WELFARE - Grants	29,445	0	0	0	Budget to be moved to 3080608 - above
Housing					
OTH HOUSE - Rental Reimbursements	3,000	1,750	21,205	19,455	
Recreation and culture					
REC - Contributions & Donations	11,000	6,412	9,769	3,357	
REC - Reimbursements - Other Recreation	2,500	1,456	1,958	502	
LIBRARY - Other Grants	10,000	0	0	0	
OTH CUL - Grants - Other Culture	12,000	4,000	8,000	4,000	
Transport					
ROADM - Direct Road Grant (MRWA)	220,000	220,000	203,294	(16,706)	
Economic services					
TOUR - Other Income Relating to Tourism & Area Promotion	500	287	0	(287)	
CRC - Grants	135,000	78,750	106,854	28,104	
CRC - Grants (excl GST)	5,000	2,912	0	(2,912)	
CRC- Contributions and Donations (excl GST)	200	0	410	410	
Other property and services					
ADMIN - Reimbursements	400	0	2,239	2,239	
POC - Reimbursements	6,000	6,000	6,325	325	
POC - Fuel Tax Credits Grant Scheme	7,500	4,375	(2,451)	(6,826)	Fuel tax credits to be claimed
SAL - Reimbursement - Workers Compensation	5,000	2,912	0	(2,912)	
SAL - Reimbursement - Parental Leave	0	0	11,377	11,377	Budget review item
	2,286,934	1,312,704	1,106,580	(206,124)	

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

INVESTING ACTIVITIES
NOTE 14
NON-OPERATING GRANTS AND CONTRIBUTIONS

		Non operating grants, subsidies and contributions revenue				
		Original Budget Revenue	YTD Budget	YTD Revenue Actual	Variance	Comment
		\$	\$	\$		
Non-operating grants and subsidies						
General purpose funding						
	Gen Pur - Grant Funding (No Gst)	3,230	0	130	(130)	
Recreation and culture						
	Rec - Grants	5,000	2,912	0	2,912	
	Swim Areas - Contributions & Donations	0	3,360	5,763	(2,403)	
	Bowling green replacement					
Transport Funding						
RRG	Roadc - Regional Road Group Grants (Mrwa)	851,158	559,552	523,694	35,858	RRG and Commodity
R2R	Roadc - Roads To Recovery Grant	555,075	444,060	0	444,060	Claim to be made, when milestones are met
WSFN/ACTIVE TR	Roadc - Other Grants - Roads/Streets	1,660,866	1,075,266	737,275	337,991	Claim to be made, when milestones are met
BS	Roadc - Black Spot Grant	742,274	247,425	0	247,425	Will likely be deferred to FY27
TOTALS		3,859,103	2,332,575	1,266,862	1,065,713	
	Roads Grant allocations under review					

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

Note 14

Sub-Programme Description	Type	Type Description	COA	Description	Original Budget	YTD Budget	YTD Actual	Variance (\$)
Aged & Disabled - Other	2	Operating Expenditure	2080600	AGED OTHER - Employee Costs	\$331,744.00	\$197,885.00	\$234,823.41	\$36,938.41
Aged & Disabled - Other	2	Operating Expenditure	2080603	AGED OTHER - Uniforms	\$3,500.00	\$2,037.00	\$0.00	-\$2,037.00
Aged & Disabled - Other	2	Operating Expenditure	2080604	AGED OTHER - Training & Development	\$15,000.00	\$8,750.00	\$5,146.91	-\$3,603.09
Aged & Disabled - Other	2	Operating Expenditure	2080607	AGED OTHER - Protective Clothing	\$1,000.00	\$500.00	\$246.82	-\$253.18
Aged & Disabled - Other	2	Operating Expenditure	2080608	AGED OTHER - Other Employee Expenses	\$2,500.00	\$1,449.00	\$0.00	-\$1,449.00
Aged & Disabled - Other	2	Operating Expenditure	2080609	AGED OTHER - Travel & Accommodation	\$8,000.00	\$4,000.00	\$4,939.76	\$939.76
Aged & Disabled - Other	2	Operating Expenditure	2080610	AGED OTHER - Motor Vehicle Expenses	\$2,000.00	\$1,162.00	\$4,252.21	\$3,090.21
Aged & Disabled - Other	2	Operating Expenditure	2080615	AGED OTHER - Printing and Stationery	\$1,000.00	\$581.00	\$83.53	-\$497.47
Aged & Disabled - Other	2	Operating Expenditure	2080616	AGED OTHER - Postage and Freight	\$500.00	\$287.00	\$97.32	-\$189.68
Aged & Disabled - Other	2	Operating Expenditure	2080620	AGED OTHER - Communication Expenses	\$0.00	\$0.00	\$1,205.64	\$1,205.64
Aged & Disabled - Other	2	Operating Expenditure	2080621	AGED OTHER - Information Technology	\$5,500.00	\$3,206.00	\$13,476.59	\$10,270.59
Aged & Disabled - Other	2	Operating Expenditure	2080630	AGED OTHER - Insurance Expenses	\$0.00	\$0.00	\$269.85	\$269.85
Aged & Disabled - Other	2	Operating Expenditure	2080640	AGED OTHER - Advertising & Promotion	\$2,500.00	\$1,456.00	\$0.00	-\$1,456.00
Aged & Disabled - Other	2	Operating Expenditure	2080641	AGED OTHER - Subscriptions & Memberships	\$15,000.00	\$8,750.00	\$3,247.50	-\$5,502.50
Aged & Disabled - Other	2	Operating Expenditure	2080653	AGED OTHER - Events	\$1,500.00	\$875.00	\$26.31	-\$848.69
Aged & Disabled - Other	2	Operating Expenditure	2080660	AGED OTHER - Client Services	\$335,000.00	\$174,041.00	\$102,464.32	-\$71,576.68
Aged & Disabled - Other	2	Operating Expenditure	2080686	AGED OTHER - Expensed Minor Asset Purchases	\$0.00	\$0.00	\$865.64	\$865.64
Aged & Disabled - Other	2	Operating Expenditure	2080692	AGED OTHER - Depreciation	\$200.00	\$112.00	\$93.70	-\$18.30
Aged & Disabled - Other	2	Operating Expenditure	2080698	AGED OTHER - Staff Housing Costs Allocated	\$5,000.00	\$2,912.00	\$0.00	-\$2,912.00
Aged & Disabled - Other	2	Operating Expenditure	2080699	AGED OTHER - Administration Allocated	\$108,491.00	\$85,106.00	\$75,628.03	-\$9,477.97
		Operating Expenditure Total			\$838,435.00	\$493,109.00	\$446,867.54	-\$46,241.46
Aged & Disabled - Other	3	Operating Income	3080608	AGED OTHER - Grant Funding - SaH	\$0.00	\$0.00	-\$29,729.25	-\$29,729.25
Aged & Disabled - Other	3	Operating Income	3080610	AGED OTHER - Grant Funding - CHSP	-\$260,000.00	-\$151,662.00	-\$164,344.30	-\$12,682.30
Aged & Disabled - Other	3	Operating Income	3080615	AGED OTHER - Grant Funding - HCP	-\$550,000.00	-\$320,831.00	-\$104,898.93	\$215,932.07
Aged & Disabled - Other	3	Operating Income	3080620	AGED OTHER - Fees & Charges	-\$20,000.00	-\$22,169.00	-\$7,838.41	\$14,330.59
Aged & Disabled - Other	3	Operating Income	3080635	AGED OTHER - Other Income	-\$1,500.00	\$0.00	-\$315.95	-\$315.95
Aged & Disabled - Other	3	Operating Income	3080690	AGED OTHER - Profit on Disposal of Assets	-\$6,935.00	-\$6,935.00	\$0.00	\$6,935.00
		Operating Income Total			-\$838,435.00	-\$501,597.00	-\$307,126.84	\$194,470.16
Aged & Disabled - Other Total					\$0.00	-\$8,488.00	\$139,740.70	\$148,228.70

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

Note 15

SP	Sub-Programme Description	Type Description	COA	Description	Original Budget	YTD Budget	YTD Actual	Variance (\$)
1309	Community Resource Centre	Operating Expenditure	2130900	CRC - Employee Costs	\$210,422.00	\$122,745.00	\$131,907.51	\$9,162.51
1309	Community Resource Centre	Operating Expenditure	2130903	CRC - Uniforms	\$2,000.00	\$581.00	\$170.52	-\$410.48
1309	Community Resource Centre	Operating Expenditure	2130904	CRC - Training & Development	\$6,000.00	\$4,375.00	\$1,030.55	-\$3,344.45
1309	Community Resource Centre	Operating Expenditure	2130908	CRC - Other Employee Expenses	\$2,500.00	\$1,456.00	\$0.00	-\$1,456.00
1309	Community Resource Centre	Operating Expenditure	2130909	CRC - Travel & Accomodation	\$1,500.00	\$0.00	\$127.00	\$127.00
1309	Community Resource Centre	Operating Expenditure	2130915	CRC - Printing and Stationery	\$8,000.00	\$4,662.00	\$4,693.56	\$31.56
1309	Community Resource Centre	Operating Expenditure	2130916	CRC - Postage and Freight	\$500.00	\$287.00	\$214.19	-\$72.81
1309	Community Resource Centre	Operating Expenditure	2130920	CRC - Communication Expenses	\$2,500.00	\$1,456.00	\$697.01	-\$758.99
1309	Community Resource Centre	Operating Expenditure	2130921	CRC - Information Systems	\$6,000.00	\$5,831.00	\$8,830.60	\$2,999.60
1309	Community Resource Centre	Operating Expenditure	2130925	CRC - Festivals & Events	\$0.00	\$0.00	\$0.00	\$0.00
1309	Community Resource Centre	Operating Expenditure	2130929	CRC - Donations to Community Groups	\$500.00	\$0.00	\$0.00	\$0.00
1309	Community Resource Centre	Operating Expenditure	2130930	CRC - Insurance Expenses (Other Than Buildings)	\$505.00	\$504.00	\$0.00	-\$504.00
1309	Community Resource Centre	Operating Expenditure	2130940	CRC - Advertising & Promotion	\$500.00	\$0.00	\$0.00	\$0.00
1309	Community Resource Centre	Operating Expenditure	2130941	CRC - Subscriptions & Memberships	\$4,000.00	\$2,625.00	\$4,332.65	\$1,707.65
1309	Community Resource Centre	Operating Expenditure	2130986	CRC - Expensed Minor Asset Purchases	\$3,000.00	\$0.00	\$0.00	\$0.00
1309	Community Resource Centre	Operating Expenditure	2130987	CRC - Other Expenditure	\$5,000.00	\$2,331.00	\$428.34	-\$1,902.66
1309	Community Resource Centre	Operating Expenditure	2130988	CRC - Building Operations	\$1,000.00	\$0.00	\$0.00	\$0.00
1309	Community Resource Centre	Operating Expenditure	2130989	CRC - Building Maintenance	\$15,000.00	\$0.00	\$587.36	\$587.36
		Operating Expenditure Total			\$268,927.00	\$146,853.00	\$153,019.29	\$6,166.29
1309	Community Resource Centre	Operating Income	3130901	CRC- Reimbursements	\$0.00	\$0.00	\$87.00	\$87.00
1309	Community Resource Centre	Operating Income	3130902	CRC - Commission	-\$9,100.00	-\$5,306.00	\$0.00	\$5,306.00
1309	Community Resource Centre	Operating Income	3130910	CRC - Grants	-\$135,000.00	-\$78,750.00	-\$106,941.42	-\$28,191.42
1309	Community Resource Centre	Operating Income	3130911	CRC - Grants (excl GST)	-\$5,000.00	-\$2,912.00	\$0.00	\$2,912.00
1309	Community Resource Centre	Operating Income	3130920	CRC - Fees & Charges - Events/Programs	-\$5,000.00	-\$2,912.00	-\$2,601.56	\$310.44
1309	Community Resource Centre	Operating Income	3130921	CRC - Despatch	\$0.00	\$0.00	-\$561.00	-\$561.00
1309	Community Resource Centre	Operating Income	3130922	CRC - Merchandise	\$0.00	\$0.00	-\$267.95	-\$267.95
1309	Community Resource Centre	Operating Income	3130923	CRC - Tourism Packages	\$0.00	\$0.00	-\$100.01	-\$100.01
1309	Community Resource Centre	Operating Income	3130924	CRC - Printing/Scanning	\$0.00	\$0.00	-\$415.37	-\$415.37
1309	Community Resource Centre	Operating Income	3130925	CRC - Admin Fees	\$0.00	\$0.00	-\$71.19	-\$71.19
1309	Community Resource Centre	Operating Income	3130935	CRC - Other Income	-\$25,000.00	-\$14,581.00	-\$6,424.35	\$8,156.65
1309	Community Resource Centre	Operating Income	3131000	CRC- Contributions and Donations (excl GST)	-\$200.00	\$0.00	-\$409.50	-\$409.50
		Operating Income Total			-\$179,300.00	-\$104,461.00	-\$117,705.35	-\$13,244.35
	Community Resource Centre Total				\$89,627.00	\$42,392.00	\$35,313.94	-\$7,078.06

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

SP	Sub-Programme Description	Type Description	COA	Description	Original Budget	YTD Budget	YTD Actual	Variance (\$)
1302	Tourism And Area Promotion	Operating Expenditure	2130200	TOUR - Employee Costs	\$0.00	\$0.00	\$7,310.00	\$7,310.00
1302	Tourism And Area Promotion	Operating Expenditure	2130240	TOUR - Public Relations & Area Promotion	\$3,000.00	\$1,750.00	\$605.38	-\$1,144.62
1302	Tourism And Area Promotion	Operating Expenditure	2130241	TOUR - Subscriptions & Memberships	\$20,000.00	\$11,662.00	\$16,839.54	\$5,177.54
1302	Tourism And Area Promotion	Operating Expenditure	2130265	TOUR - Maintenance/Operations	\$25,486.00	\$14,840.00	\$14,720.80	-\$119.20
1302	Tourism And Area Promotion	Operating Expenditure	2130266	TOUR - Caravan Park General Maintenance/Operations	\$25,988.00	\$10,129.00	\$19,993.54	\$9,864.54
1302	Tourism And Area Promotion	Operating Expenditure	2130270	TOUR - Loan Interest Repayments	\$15,719.68	\$8,005.69	\$8,292.88	\$287.19
1302	Tourism And Area Promotion	Operating Expenditure	2130275	TOUR - SSA - Marketing & Promotion	\$4,500.00	\$2,618.00	\$0.00	-\$2,618.00
1302	Tourism And Area Promotion	Operating Expenditure	2130286	TOUR - Expensed Minor Asset Purchases	\$7,000.00	\$0.00	\$6,339.00	\$6,339.00
1302	Tourism And Area Promotion	Operating Expenditure	2130288	TOUR - Building Operations	\$162,659.00	\$97,311.00	\$113,377.67	\$16,066.67
1302	Tourism And Area Promotion	Operating Expenditure	2130289	TOUR - Building Maintenance	\$43,474.00	\$25,263.00	\$15,560.50	-\$9,702.50
1302	Tourism And Area Promotion	Operating Expenditure	2130292	TOUR - Depreciation	\$84,300.00	\$49,168.00	\$49,908.33	\$740.33
1302	Tourism And Area Promotion	Operating Expenditure	2130299	TOUR - Administration Allocated	\$68,812.00	\$40,138.00	\$50,418.65	\$10,280.65
		Operating Expenditure Total			\$460,938.68	\$260,884.69	\$303,366.29	\$42,481.60
1302	Tourism And Area Promotion	Operating Income	3130221	TOUR - Caravan Park Fees	-\$235,000.00	-\$148,750.00	-\$158,499.12	-\$9,749.12
1302	Tourism And Area Promotion	Operating Income	3130235	TOUR - Other Income Relating to Tourism & Area Promotion	-\$500.00	-\$287.00	\$0.00	\$287.00
		Operating Income Total			-\$235,500.00	-\$149,037.00	-\$158,499.12	-\$9,462.12
	Tourism And Area Promotion Total				\$225,438.68	\$111,847.69	\$144,867.17	\$33,019.48