

SHIRE OF DOWERIN
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 DECEMBER 2025

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 DECEMBER 2025

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	1,624,545	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. To be assessed with the budget review.
Grants, subsidies and contributions	13	2,286,934	2,286,934	1,250,428	977,732	(272,696)	(21.81%)	⌚	Timing Various Operating Grant funding is lower than YTD budget. It is anticipated that these are timing variances. Staff will assess with the budget review.
Interest revenue		138,772	138,772	69,378	83,479	14,101	20.32%	⌚	Timing Interest received is higher than YTD budget. This is a timing variance realted to matured investment and budget timing.
Other revenue		88,907	88,907	46,426	42,275	(4,151)	(8.94%)		Within Variance
Profit on disposal of assets		33,045	33,045	22,732	0	(22,732)	(100.00%)	⌚	Timing Assets that have been replaced require disposal in Asset Register - No cash impact
	5,093,453	5,093,453	3,637,902	3,339,145	(298,757)	8.21%			
Expenditure from operating activities									
Employee costs		(2,225,906)	(2,225,906)	(1,112,052)	(1,161,963)	(49,911)	(4.49%)		Within Variance
Materials and contracts		(2,506,526)	(2,506,526)	(1,407,658)	(1,277,181)	130,477	9.27%		Within Variance
Utility charges		(234,220)	(234,220)	(116,898)	(90,637)	26,261	22.46%	⌚	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)	(1,336,812)	(1,425,374)	(88,562)	(6.62%)		Within Variance
Finance costs		(25,627)	(25,627)	(13,102)	(14,228)	(1,126)	(8.59%)		Within Variance
Insurance		(178,069)	(178,069)	(178,044)	(209,593)	(31,549)	(17.72%)	⌚	Timing Insurance allocations ot be reviewed with Budget review.
Other expenditure		(79,540)	(79,540)	(37,172)	(14,601)	22,571	60.72%	⌚	Timing (\$17K) Members Fees and allowances to be paid in January
Loss on disposal of assets		(2,593)	(2,593)	(2,593)	0	2,593	100.00%		Within Variance
	(7,926,281)	(7,926,281)	(4,204,331)	(4,193,577)	10,754	0.26%			
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	2,020	1,072	(113.02%)		Within Variance
Add: Depreciation on assets		2,673,800	2,673,800	1,336,812	1,425,374	88,562	(6.62%)		Within Variance
Amount attributable to operating activities	(185,687)	(185,687)	763,718	572,962	(192,701)	88.82%			

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2025

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	3,859,103	3,859,103	1,683,369	1,728,472	45,103	2.68%	Timing	Roads grants lower than YTD budget, this is a timing variance. Claims to made as milestones are met.
Proceeds from disposal of assets	7	224,144	224,144	0	0	0	0.00%		
Proceeds from financial assets at amortised cost - self supporting loans	9	0		0	0	0	0.00%		Within Variance
Payments for property, plant and equipment	8	(562,385)	(562,385)	(220,772)	(210,035)	10,737	(4.86%)		Within Variance
Payments for infrastructure	8	(4,688,102)	(4,688,102)	(3,891,955)	(480,072)	3,411,883	117.45%	😊	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)	(2,429,358)	1,038,365	3,467,723	142.74%		
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					(787)		0.00%		Within Variance
Transfer to reserves	11	(180,941)	(180,941)	(63,848)	(63,848)	0	0.00%		Within Variance
		(291,568)	(291,568)	(118,304)	(119,091)	0			
Amount attributable to financing activities		514,892	514,892	(118,304)	(119,091)	(787)	(0.67%)		
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)	763,718	572,962	(190,756)	(24.98%)		
Amount attributable to investing activities		(1,167,240)	(1,167,240)	(2,429,358)	1,038,365	3,467,723	(142.74%)		
Amount attributable to financing activities		514,892	514,892	(118,304)	(119,091)	(787)	0.67%		
Surplus or deficit at the end of the financial year		0	0	(945,909)	2,345,191	3,291,100	348%	😊	

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.

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

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.

	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	2,020
Add: Loss on asset disposals	7	2,593	0
Add: Depreciation on assets		2,673,800	1,425,374
Total non-cash items excluded from operating activities		2,647,140	1,427,394

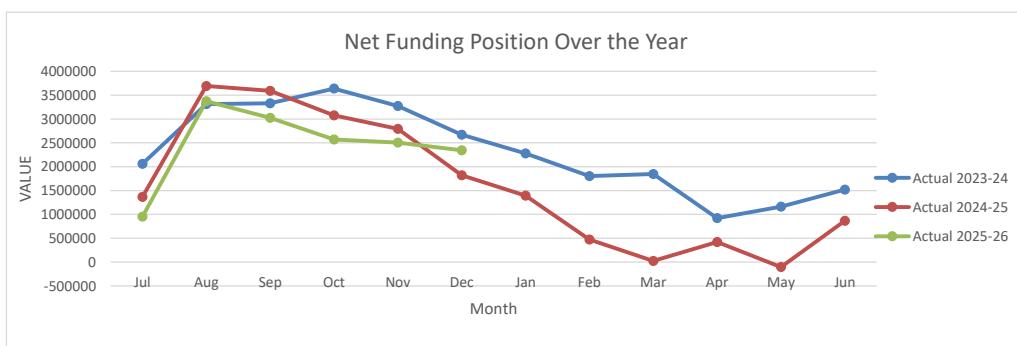
(b) Adjustments to net current assets in the Statement of Financial Activity

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.

	Surplus BFWD Adopted Budget	Last Year Audited Actual 30 June 2025	This Time Last Year 31 Dec 2024	Year to Date 31 December 2025
Adjustments to net current assets				
Less: Reserves - restricted cash	11	(3,622,309)	(3,622,309)	(3,406,600)
Add: Borrowings	9	110,627	110,628	54,451
Add: Provisions funded by Reserve		123,522	123,522	118,907
Total adjustments to net current assets		(3,388,160)	(3,388,159)	(3,233,242)
(c) Net current assets used in the Statement of Financial Activity				
Current assets				
Cash and cash equivalents	2	4,381,453	4,379,658	5,302,450
Rates and charges receivables	3	0	54,103	379,756
Receivables	3	322,829	511,029	194,155
Contract Assets		536,970	398,316	0
Stock on Hand	4	22,172	14,681	61,400
Total Current Assets		5,263,424	5,357,787	5,937,761
Less: Current liabilities				
Payables	5	(475,295)	(537,733)	(42,788)
Borrowings	9	(110,627)	(110,628)	(54,451)
Contract liabilities	12	(293,786)	(293,786)	(641,494)
Provisions	12	(157,521)	(174,527)	(157,521)
Total Current Liabilities		(1,037,229)	(1,116,674)	(896,254)
		4,226,195	4,241,113	5,041,507
Less: Total adjustments to net current assets		(3,388,160)	(3,388,159)	(3,233,242)
Closing funding surplus / (deficit)		838,035	852,955	1,808,265
				2,345,191

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 DECEMBER 2025**

NATURE OR TYPE DESCRIPTIONS

REVENUE

RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specified area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts and concessions offered. 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.

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 DECEMBER 2025

	NOTE	31 December 2025	30 June 2025
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents		5,467,889	4,379,658
Trade and other receivables		667,206	565,132
Inventories		35,329	14,681
Contract Assets		398,316	398,316
TOTAL CURRENT ASSETS		6,568,740	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		19,789,711	19,989,148
Infrastructure		88,679,402	89,214,156
TOTAL NON-CURRENT ASSETS		108,554,652	109,288,843
TOTAL ASSETS		115,123,392	114,646,630
CURRENT LIABILITIES			
Trade and other payables		194,618	537,733
Other liabilities		293,786	293,786
Lease liabilities		(787)	0
Borrowings		56,171	110,628
Employee related provisions		174,527	174,527
TOTAL CURRENT LIABILITIES		718,315	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		1,642,587	2,040,946
NET ASSETS		113,480,805	112,605,684
EQUITY			
Retained surplus		36,540,697	35,729,440
Reserve accounts		3,686,173	3,622,309
Revaluation surplus		73,253,935	73,253,935
TOTAL EQUITY		113,480,805	112,605,684

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

**MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 DECEMBER 2025**

BASIS OF PREPARATION

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 19 January 2026

MATERIAL ACCOUNTING POLICIES

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 DECEMBER 2025

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.

MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 DECEMBER 2025

SUMMARY INFORMATION

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	(\$0.95 M)	\$2.35 M	\$3.29 M
Refer to Statement of Financial Activity				
	\$5.40 M	% of total	\$0.19 M	% Outstanding
Unrestricted Cash	\$1.72 M	31.8%	Trade Payables	\$0.02 M
Restricted Cash	\$3.68 M	68.2%	Over 30 Days	0.4%
			Over 90 Days	0.2%
Refer to Note 2 - Cash and Financial Assets		Refer to Note 5 - Payables		
				\$0.35 M % Collected
			Rates Receivable	\$0.32 M 79.7%
			Trade Receivable	\$0.35 M
			Over 30 Days	8.0%
			Over 90 Days	4.2%
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)	\$0.76 M	\$0.57 M	(\$0.19 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	\$1.25 M	(21.8%)	YTD Budget	\$0.56 M	1.0%
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)	(\$2.43 M)	\$1.04 M	\$3.47 M		
Refer to Statement of Financial Activity					
	Proceeds on sale	Asset Acquisition	Non-Operating Grants		
YTD Actual	\$0.00 M	%	YTD Actual	\$1.73 M	% Received
Adopted Budget	\$0.22 M	(100.0%)	Adopted Budget	\$5.25 M	(86.9%)
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	\$3.69 M
Interest expense	\$0.03 M	Interest earned	\$0.00 M
Principal due	\$0.89 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.

**MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 DECEMBER 2025**

SUMMARY INFORMATION - GRAPHS



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 DECEMBER 2025

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	0	195	195	0.00%
General purpose funding		2,825,334	2,825,334	2,255,075	2,163,695	(91,380)	(4.05%)
Law, order and public safety		62,350	62,350	33,160	19,776	(13,384)	(40.36%)
Health		3,000	3,000	1,494	83	(1,411)	(94.44%)
Education and welfare		867,880	867,880	437,393	267,466	(169,927)	(38.85%)
Housing		175,100	175,100	87,546	88,618	1,072	1.22%
Community amenities		289,264	289,264	278,305	281,988	3,683	1.32%
Recreation and culture		67,515	67,515	27,732	39,303	11,571	41.72%
Transport		250,813	250,813	230,496	150,886	(79,610)	(34.54%)
Economic services		460,800	460,800	230,370	262,948	32,578	14.14%
Other property and services		91,397	91,397	56,331	64,187	7,856	13.95%
		5,093,453	5,093,453	3,637,902	3,339,145	(298,757)	
Expenditure from operating activities							
Governance		(498,065)	(498,065)	(326,546)	(215,273)	111,273	34.08%
General purpose funding		(208,614)	(208,614)	(101,694)	(114,442)	(12,748)	(12.54%)
Law, order and public safety		(186,387)	(186,387)	(113,387)	(111,617)	1,770	1.56%
Health		(47,268)	(47,268)	(23,610)	(20,729)	2,881	12.20%
Education and welfare		(937,230)	(937,230)	(475,092)	(421,729)	53,363	11.23%
Housing		(378,060)	(378,060)	(202,816)	(195,632)	7,184	3.54%
Community amenities		(623,195)	(623,195)	(313,424)	(301,053)	12,371	3.95%
Recreation and culture		(1,495,949)	(1,495,949)	(772,139)	(771,531)	608	0.08%
Transport		(2,605,641)	(2,605,641)	(1,387,787)	(1,429,018)	(41,231)	(2.97%)
Economic services		(897,547)	(897,547)	(435,319)	(467,677)	(32,358)	(7.43%)
Other property and services		(48,325)	(48,325)	(52,517)	(144,876)	(92,359)	(175.86%)
		(7,926,281)	(7,926,281)	(4,204,331)	(4,193,577)	10,754	
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	2,020	1,072	(113.02%)
Add: Depreciation on assets		2,673,800	2,673,800	1,336,812	1,425,374	88,562	6.62%
		(185,687)	(185,687)	763,718	572,962	(190,756)	
Amount attributable to operating activities							
CONTINUED							
Investing Activities							
Capital grants, subsidies and contributions	14	3,859,103	3,859,103	1,683,369	1,728,472	45,103	2.68%
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)	(220,772)	(210,035)	10,737	(4.86%)
Payments for infrastructure	8	(4,688,102)	(4,688,102)	(3,891,955)	(480,072)	3,411,883	87.67%
		(1,167,240)	(1,167,240)	(2,429,358)	1,038,365	3,467,723	
Amount attributable to investing activities							
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)	(787)	0.00%
Repayment of lease liabilities							
Transfer to reserves	11	(180,941)	(180,941)	(63,848)	(63,848)	0	0.00%
		514,892	514,892	(118,304)	(119,091)	(787)	
Amount attributable to financing activities							
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)	763,718	572,962	(190,756)	(24.98%)
Amount attributable to investing activities							
		(1,167,240)	(1,167,240)	(2,429,358)	1,038,365	3,467,723	(142.74%)
Amount attributable to financing activities							
		514,892	514,892	(118,304)	(119,091)	(787)	0.67%
Surplus or deficit at the end of the financial year							
		0	0	(945,909)	2,345,191	3,291,100	(347.93%)

**KEY TERMS AND DESCRIPTIONS
FOR THE PERIOD ENDED 31 DECEMBER 2025**

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	ACTIVITIES
GOVERNANCE	
To provide a decision making process for the efficient allocation of resources	To include the activities of members of Council and the administration support available to the Council for the provision of governance of the district. Other costs relate 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 efficient 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 Accommodation 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.

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

OPERATING ACTIVITIES
NOTE 2
CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted	Restricted	Total Cash	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	502,554	0	502,554	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		1,715,909	3,683,394	5,399,303			
Comprising							
Cash and cash equivalents		503,054	0	503,055			
Financial assets at amortised cost		1,212,855	3,683,394	4,896,248			
		1,715,909	3,683,394	5,399,303			

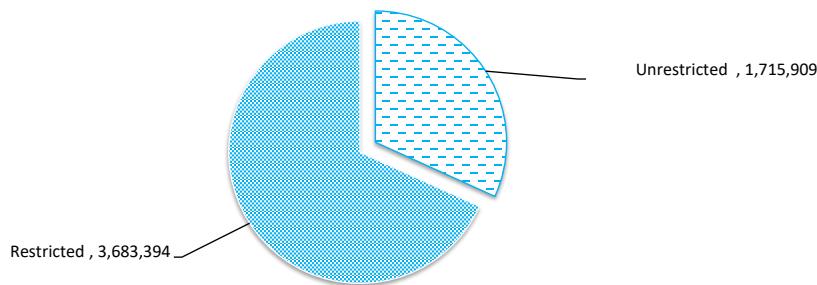
KEY INFORMATION

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 DECEMBER 2025

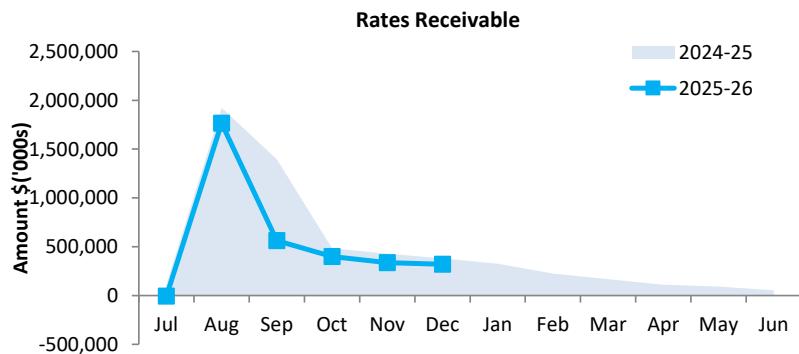
OPERATING ACTIVITIES
NOTE 3
RECEIVABLES

Rates receivable	30 Jun 2025	31 Dec 2025
Opening arrears previous years	\$ 126,892	\$ 18,464
Levied - Rates revenue	1,604,471	1,665,683
Less - collections	(1,712,899)	(1,342,252)
Equals current outstanding	18,464	341,894
Less allowance for impairment of rates receivables		(22,354)
Net rates collectable	18,464	319,540
% Collected	98.9%	79.7%

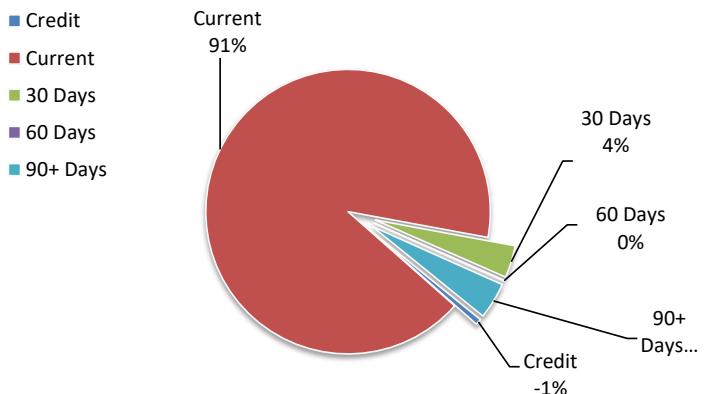
Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
Receivables - general	\$ (2,015)	\$ 270,876	\$ 10,873	\$ 332	\$ 12,294	\$ 292,360
Percentage	(0.7%)	92.7%	3.7%	0.1%	4.2%	
Balance per trial balance						
Sundry receivable	(2,015)	270,876	10,873	332	12,294	292,360
Accrued Income	0	0	0	0	0	0
GST receivable	0	5,942	0	0	0	5,942
Other Receivable	0	49,364	0	0	0	49,364
Total receivables general outstanding						347,666
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 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 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.



Accounts Receivable (non-rates)



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

OPERATING ACTIVITIES
NOTE 4
OTHER CURRENT ASSETS

	Opening Balance	Asset Increase/(Decrease)	Closing Balance
	31 December 2025		
	1 July 2025		
Other current assets			
Stock On Hand	\$ 14,681	\$ 20,648	\$ 35,329
Total other current assets	14,681	20,648	35,329

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 DECEMBER 2025

OPERATING ACTIVITIES

NOTE 5

Payables

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	193,797	358	0	463	194,618
Percentage	0%	99.6%	0.2%	0%	0.2%	
Balance per trial balance						
Sundry creditors	0	15,459	358	0	463	16,280
ATO liabilities	0	44,400	0	0	0	44,400
Excess Rates	0	1,624	0	0	0	1,624
PAYG TAX	0	83,483	0	0	0	83,483
Other Payables	0	47,056	0	0	0	47,056
* Payroll Creditors	0	(14,807)	0	0	0	(14,807)
Accrued Loan Interest	0	5,883	0	0	0	5,883
Bonds & Deposits Held - Cl	0	10,699	0	0	0	10,699
Accrued Expenses	0	0	0	0	0	0
Total payables general outstanding						194,618

* Reconciliation to be reviewed and corrected.

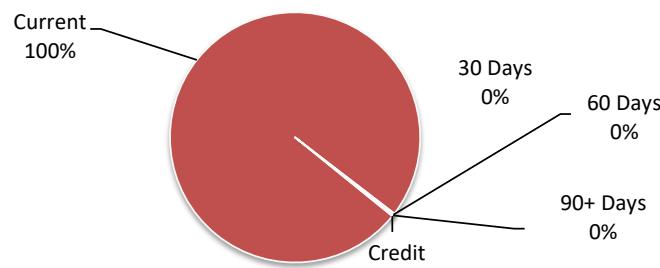
Amounts shown above include GST (where applicable)

KEY INFORMATION

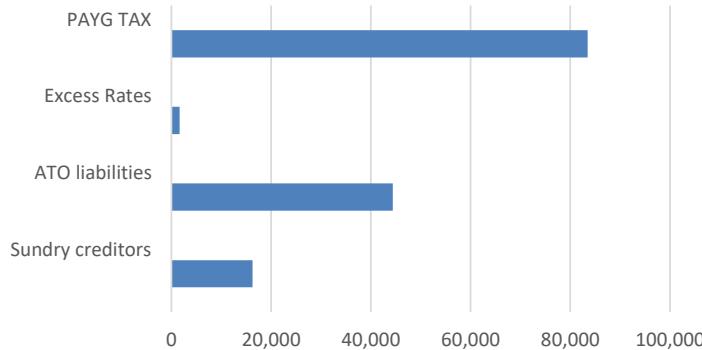
Trade and other payables represent liabilities for goods and services provided to the Shire that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are

- Credit
- Current
- 30 Days
- 60 Days
- 90+ Days

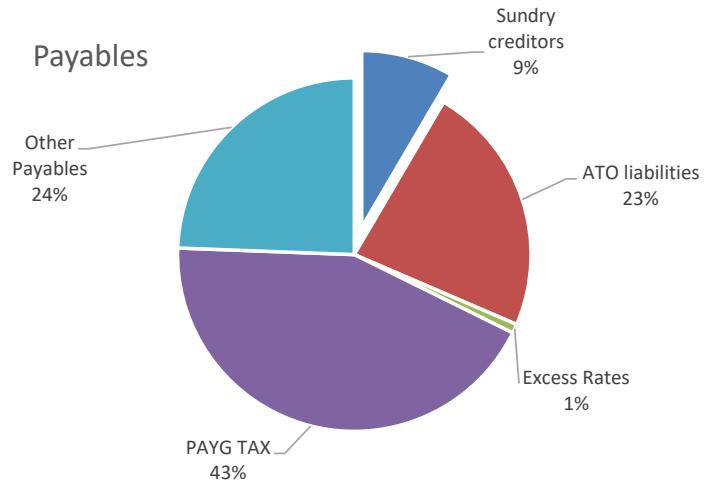
Aged Payables



Payables



Payables

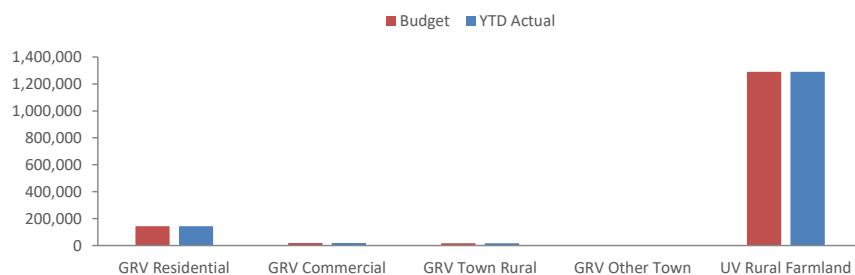


FOR THE PERIOD ENDED 31 DECEMBER 2025

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											
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											
Ex-gratia rates				60,296			60,296	60,296			41,138
Total general rates							1,684,841				1,665,683

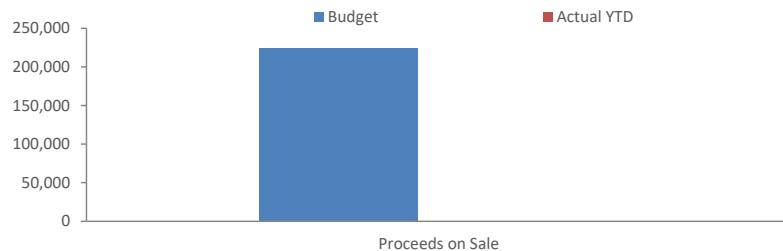
KEY INFORMATION



NOTES TO THE STATEMENT OF BUDGET REVIEW
FOR THE PERIOD ENDED 31 DECEMBER 2025

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 DECEMBER 2025**

INVESTING ACTIVITIES

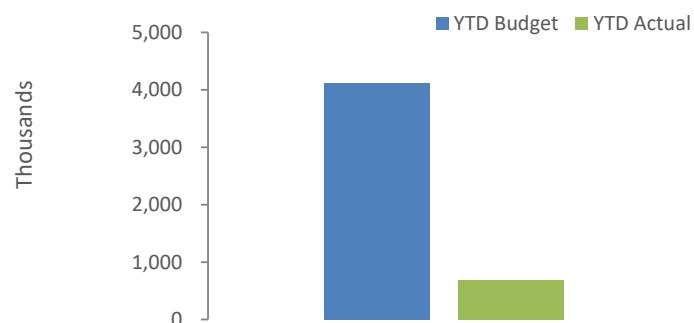
NOTE 8

CAPITAL ACQUISITIONS

Capital acquisitions	Original Budget	Current Budget	YTD Budget	YTD Actual	YTD Actual Variance
Buildings	\$ 70,372	70,372	\$ 25,000	\$ 18,277	\$ (6,723)
Plant and equipment	492,013	492,013	195,772	191,758	(4,014)
Infrastructure - roads	3,967,534	3,967,534	3,891,955	466,315	(3,425,640)
Infrastructure - footpaths	633,568	633,568	0	460	(460)
Infrastructure - sewerage	30,000	30,000	0	0	0
Infrastructure - other	57,000	57,000	0	13,297	13,297
Payments for Capital Acquisitions	5,250,487	5,250,487	4,112,727	690,107	(3,423,540)
Capital Acquisitions Funded By:					
Capital grants and contributions	\$ 3,859,103	3,859,103	\$ 1,683,369	\$ 1,728,472	\$ 45,103
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	2,429,358	(1,038,365)	(3,467,723)
Capital funding total	5,250,487	5,250,487	4,112,727	690,107	(3,422,620)

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	0	881	(881)	
BC057	Community Resource Centre - Building (Capital)	10,000	10,000	10,000	12,850	(2,850)	
BC050	Dowerin Child Care - Building (Capital)	15,000	15,000	15,000	4,545	10,455	
	Total	70,372	70,372	25,000	18,277	6,723	
Plant and Equipment							
PE501	DFES Disaster Ready - Generator - DCC	12,500	12,500	0	0	0	
PE502	DFES Disaster Ready - Generator - Townhall	12,500	12,500	0	0	0	
PE106	Light Vehicle CEO	79,638	79,638	79,638	79,805	(167)	
PE204	Light Plant Vehicle - Manager Works & Assets	62,197	62,197	62,197	60,325	1,872	
PE708	HACC Hyundai Tuscon	34,091	34,091	0	0	0	
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	
PE711	Tandem Service Trailer	6,100	6,100	6,100	4,086	2,014	
	Total	492,013	492,013	195,772	191,758	4,014	
Infrastructure - Roads							
RC063	Kalguddering Road (Capital)	40,215	40,215	0	0	0	
RCR025	Commodity Route - Dowerin - Koorda Road	525,000	525,000	524,994	218,791	306,203	
R2R004	Hindmarsh Road (R2R)	332,248	332,248	332,241	7,732	324,509	
R2R009	Old Koorda Road (R2R)	0	0	0	4,500	(4,500)	Prior Year Job, Staff to review expense posting.
R2R014	Thornett Road (R2R)	135,972	135,972	135,969	118,467	17,502	
RRG183C	Dowerin Meckering Road SLK 23.84 - 25.64 (1.80km)	751,737	751,737	751,733	9,869	741,864	
BS183	Dowerin-Meckering Road (BS)	742,274	742,274	742,274	4,140	738,134	
WFN182N	Dowerin Kalannie Road SLK 34.50 - 37.81 (3.31km)	1,402,555	1,402,555	1,402,548	102,816	1,299,732	
WFN182O	Dowerin Kalanie Road SLK 37.81-41.71 Line Marking Construction	35,337	35,337	0	0	0	
WFN182P	Dowerin Kalanie Road SLK 37.81-41.71 Line Marking Development	2,196	2,196	2,196	0	2,196	
	Total	3,967,534	3,967,534	3,891,955	466,315	3,425,640	
Infrastructure - footpaths							
FC186	Townscape Footpath project	633,568	633,568	0	460	(460)	
	Total	633,568	633,568	0	460	(460)	

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

INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS (CONTINUED)

	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
	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
OC019	Tin Dog Puppies	11,000	11,000	0	0	0
OC020	Information Bay shelter and BBQ	30,000	30,000	0	0	0
OC021	CCTV-Gym/Public Toilets	16,000	16,000	0	10,597	(10,597) 0
	Total	57,000	57,000	0	13,297	(13,297)
	TOTALS	5,250,487	5,250,487	4,112,727	690,107	3,422,620

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

FINANCING ACTIVITIES
NOTE 9
BORROWINGS

Repayments - borrowings

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

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	2,020	0	0	0	0	0	0	127,314	125,542
732 Plant Replacement Reserve	518,939	15,930	9,175	0	0	0	(242,869)	(242,869)	0	292,000	528,114
733 Sewerage Asset Preservation Reserve	969,812	29,770	15,860	0	0	0	(30,000)	(30,000)	0	969,582	985,672
734 Information Technology Reserve	41,676	1,279	482	0	0	0	0	0	0	42,955	42,158
735 Land & Building Reserve	709,496	21,780	11,603	0	0	0	(10,000)	(10,000)	0	721,276	721,099
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	3,768	0	0	0	(7,500)	(7,500)	0	230,001	234,196
739 Community Housing Reserve	65,767	2,019	1,076	0	0	0	(45,372)	(45,372)	0	22,414	66,843
740 Economic Reserve	42,046	1,291	688	0	0	0	(12,000)	(12,000)	0	31,337	42,733
741 Bowling Green Reserve	159,782	4,905	2,475	10,000	10,000	0	0	0	0	174,687	162,258
742 Tennis Court Reserve	82,476	2,532	1,266	6,000	6,000	0	0	0	0	91,008	83,742
743 Depot Reserve	95,242	2,924	1,595	0	0	0	0	0	0	98,166	96,837
744 Waste Reserve	43,589	1,339	676	0	0	0	0	0	0	44,928	44,264
745 Roads and Infrastructure	539,534	16,560	7,403	53,747	53,747	0	(458,719)	(458,719)	0	151,122	546,937
	3,622,309	111,194	58,085	69,747	69,747	5,763	(806,460)	(806,460)	0	2,996,790	3,686,158

KEY INFORMATION

* Interest of \$11K to be brought to account for November maturity

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

OPERATING ACTIVITIES

NOTE 12

OTHER CURRENT LIABILITIES

Other current liabilities	Note	Opening	Liability	Liability	Closing
		Balance	Increase	Reduction	
		1 July 2025			31 December 2025
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 DECEMBER 2025

OPERATING ACTIVITIES

NOTE 13

OPERATING GRANTS AND CONTRIBUTIONS

Operating grants, subsidies and contributions revenue

Provider	Original Budget Revenue	Current Budget	YTD Budget	YTD Revenue Actual	Variance	Comments
Operating grants and subsidies, Contributions and reimbursements						
General purpose funding	\$	\$	\$	\$		
GEN PUR - Financial Assistance Grant - General	527,270	527,270	263,636	227,035	(36,602)	
GEN PUR - Financial Assistance Grant - Roads	447,669	447,669	223,834	184,055	(39,780)	
Law, order, public safety						
ESL BFB - Operating Grant	54,450	54,450	27,222	13,926	(13,296)	
Education and welfare						
AGED OTHER - Grant Funding - SaH	0	0	0	29,729	29,729	
AGED OTHER - Grant Funding - CHSP	260,000	260,000	129,996	126,244	(3,752)	
AGED OTHER - Grant Funding - HCP	550,000	550,000	274,998	104,899	(170,099)	
WELFARE - Grants	29,445	29,445	14,718	0	(14,718)	
Housing						
OTH HOUSE - Rental Reimbursements	3,000	3,000	1,500	18,949	17,449	
Recreation and culture						
REC - Contributions & Donations	11,000	11,000	5,496	9,564	4,068	
REC - Reimbursements - Other Recreation	2,500	2,500	1,248	1,958	710	
LIBRARY - Other Grants	10,000	10,000	4,998	0	(4,998)	
OTH CUL - Grants - Other Culture	12,000	12,000	0	8,000	8,000	
Transport						
ROADC - Other Grants - Roads/Streets	0	0	0	140,000	140,000	Roads Grant allocations under review
ROADM - Direct Road Grant (MRWA)	220,000	220,000	220,000	0	(220,000)	
Economic services						
TOUR - Other Income Relating to Tourism & Area Promotion	500	500	246	0	(246)	
CRC - Grants	135,000	135,000	67,500	106,854	39,354	
CRC - Grants (excl GST)	5,000	5,000	2,496	0	(2,496)	
CRC- Contributions and Donations (excl GST)	200	200	96	406	310	
Other property and services						
ADMIN - Reimbursements	400	400	198	2,239	2,041	
POC - Reimbursements	6,000	6,000	6,000	6,325	325	
POC - Fuel Tax Credits Grant Scheme	7,500	7,500	3,750	(2,451)	(6,201)	
SAL - Reimbursement - Workers Compensation	5,000	5,000	2,496	0		
	2,286,934	2,286,934	1,250,428	977,732	(270,200)	

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

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						
General purpose funding						
Gen Pur - Grant Funding (No Gst)	3,230	3,230	1,614	318,788	(317,174)	Account posting to be reviewed
Recreation and culture						
Rec - Grants	5,000	5,000	2,496	79,658	(77,162)	
Swim Areas - Contributions & Donations	0	0	0	5,763	(5,763)	
Transport						
Funding						
RRG	Roadc - Regional Road Group Grants (Mrwa)	851,158	851,158	340,463	243,694	96,769
R2R	Roadc - Roads To Recovery Grant	555,075	555,075	222,030	0	222,030
WSFN	Roadc - Other Grants - Roads/Streets	1,660,866	1,660,866	1,075,266	1,080,569	(5,303)
BS	Roadc - Black Spot Grant	742,274	742,274	0	0	0
TOTALS	3,859,103	3,859,103	1,683,369	1,728,472	(45,103)	
Roads Grant allocations under review						

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

Aged & Disabled - Other
Note 14

SP	Sub-Programme Description	Type Description	COA	Description	Original Budget	Current Budget	YTD Budget	YTD Actual	Variance (\$)
0806	Aged & Disabled - Other	Operating Expenditure	2080600	AGED OTHER - Employee Costs	\$331,744.00	\$331,744.00	\$171,122.00	\$189,744.25	18,622
0806	Aged & Disabled - Other	Operating Expenditure	2080603	AGED OTHER - Uniforms	\$3,500.00	\$3,500.00	\$1,746.00	\$0.00	(1,746)
0806	Aged & Disabled - Other	Operating Expenditure	2080604	AGED OTHER - Training & Development	\$15,000.00	\$15,000.00	\$7,500.00	\$5,146.91	(2,353)
0806	Aged & Disabled - Other	Operating Expenditure	2080607	AGED OTHER - Protective Clothing	\$1,000.00	\$1,000.00	\$500.00	\$246.82	(253)
0806	Aged & Disabled - Other	Operating Expenditure	2080608	AGED OTHER - Other Employee Expenses	\$2,500.00	\$2,500.00	\$1,242.00	\$0.00	(1,242)
0806	Aged & Disabled - Other	Operating Expenditure	2080609	AGED OTHER - Travel & Accommodation	\$8,000.00	\$8,000.00	\$4,000.00	\$4,515.60	516
0806	Aged & Disabled - Other	Operating Expenditure	2080610	AGED OTHER - Motor Vehicle Expenses	\$2,000.00	\$2,000.00	\$996.00	\$3,605.45	2,609
0806	Aged & Disabled - Other	Operating Expenditure	2080615	AGED OTHER - Printing and Stationery	\$1,000.00	\$1,000.00	\$498.00	\$83.53	(414)
0806	Aged & Disabled - Other	Operating Expenditure	2080620	AGED OTHER - Communication Expenses	\$0.00	\$0.00	\$0.00	\$1,172.92	1,173
0806	Aged & Disabled - Other	Operating Expenditure	2080621	AGED OTHER - Information Technology	\$5,500.00	\$5,500.00	\$2,748.00	\$13,476.59	10,729
0806	Aged & Disabled - Other	Operating Expenditure	2080640	AGED OTHER - Advertising & Promotion	\$2,500.00	\$2,500.00	\$1,248.00	\$0.00	(1,248)
0806	Aged & Disabled - Other	Operating Expenditure	2080641	AGED OTHER - Subscriptions & Memberships	\$15,000.00	\$15,000.00	\$7,500.00	\$1,137.50	(6,363)
0806	Aged & Disabled - Other	Operating Expenditure	2080653	AGED OTHER - Events	\$1,500.00	\$1,500.00	\$750.00	\$1.55	(748)
0806	Aged & Disabled - Other	Operating Expenditure	2080660	AGED OTHER - Client Services	\$335,000.00	\$335,000.00	\$167,496.00	\$88,785.65	(78,710)
0806	Aged & Disabled - Other	Operating Expenditure	2080692	AGED OTHER - Depreciation	\$200.00	\$200.00	\$96.00	\$80.19	(16)
0806	Aged & Disabled - Other	Operating Expenditure	2080698	AGED OTHER - Staff Housing Costs Allocated	\$5,000.00	\$5,000.00	\$2,496.00	\$0.00	(2,496)
0806	Aged & Disabled - Other	Operating Expenditure	2080699	AGED OTHER - Administration Allocated	\$108,491.00	\$108,491.00	\$54,246.00	\$75,628.03	21,382
		Operating Expenditure Total			\$838,435.00	\$838,435.00	\$424,430.00	\$383,722.31	(40,708)
0806	Aged & Disabled - Other	Operating Income	3080610	AGED OTHER - Grant Funding - CHSP	(260,000)	(260,000)	(129,996)	(126,244)	\$3,751.88
0806	Aged & Disabled - Other	Operating Income	3080615	AGED OTHER - Grant Funding - HCP	(550,000)	(550,000)	(274,998)	(104,899)	\$170,099.07
0806	Aged & Disabled - Other	Operating Income	3080620	AGED OTHER - Fees & Charges	(20,000)	(20,000)	(9,996)	(6,361)	\$3,635.09
0806	Aged & Disabled - Other	Operating Income	3080635	AGED OTHER - Other Income	(1,500)	(1,500)	(750)	(232)	\$517.70
		Operating Income Total			(838,435)	(838,435)	(422,675)	(237,736)	\$184,938.74
		Aged & Disabled - Other Total			\$0.00	\$0.00	\$1,755.00	\$145,986.05	\$144,231.05

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

Community Resource Centre
Note 15

SP	Sub-Programme Description	Type Description	COA	Description	Original Budget	Current Budget	YTD Budget	YTD Actual	Variance (\$)
1309	Community Resource Centre	Operating Expenditure	2130900	CRC - Employee Costs	\$210,422.00	\$210,422.00	\$105,210.00	\$101,162.15	(4,048)
1309	Community Resource Centre	Operating Expenditure	2130903	CRC - Uniforms	\$2,000.00	\$2,000.00	\$996.00	\$170.52	(825)
1309	Community Resource Centre	Operating Expenditure	2130904	CRC - Training & Development	\$6,000.00	\$6,000.00	\$3,000.00	\$1,030.55	(1,969)
1309	Community Resource Centre	Operating Expenditure	2130908	CRC - Other Employee Expenses	\$2,500.00	\$2,500.00	\$1,248.00	\$0.00	(1,248)
1309	Community Resource Centre	Operating Expenditure	2130909	CRC - Travel & Accomodation	\$1,500.00	\$1,500.00	\$750.00	\$127.00	(623)
1309	Community Resource Centre	Operating Expenditure	2130915	CRC - Printing and Stationery	\$8,000.00	\$8,000.00	\$3,996.00	\$4,693.56	698
1309	Community Resource Centre	Operating Expenditure	2130916	CRC - Postage and Freight	\$500.00	\$500.00	\$246.00	\$167.42	(79)
1309	Community Resource Centre	Operating Expenditure	2130920	CRC - Communication Expenses	\$2,500.00	\$2,500.00	\$1,248.00	\$646.11	(602)
1309	Community Resource Centre	Operating Expenditure	2130921	CRC - Information Systems	\$6,000.00	\$6,000.00	\$3,000.00	\$8,830.60	5,831
1309	Community Resource Centre	Operating Expenditure	2130929	CRC - Donations to Community Groups	\$500.00	\$500.00	\$246.00	\$0.00	(246)
1309	Community Resource Centre	Operating Expenditure	2130930	CRC - Insurance Expenses (Other Than Buildings)	\$505.00	\$505.00	\$504.00	\$0.00	(504)
1309	Community Resource Centre	Operating Expenditure	2130940	CRC - Advertising & Promotion	\$500.00	\$500.00	\$246.00	\$0.00	(246)
1309	Community Resource Centre	Operating Expenditure	2130941	CRC - Subscriptions & Memberships	\$4,000.00	\$4,000.00	\$1,998.00	\$4,303.57	2,306
1309	Community Resource Centre	Operating Expenditure	2130986	CRC - Expensed Minor Asset Purchases	\$3,000.00	\$3,000.00	\$1,500.00	\$0.00	(1,500)
1309	Community Resource Centre	Operating Expenditure	2130987	CRC - Other Expenditure	\$5,000.00	\$5,000.00	\$2,496.00	\$385.42	(2,111)
1309	Community Resource Centre	Operating Expenditure	2130988	CRC - Building Operations	\$1,000.00	\$1,000.00	\$498.00	\$0.00	(498)
1309	Community Resource Centre	Operating Expenditure	2130989	CRC - Building Maintenance	\$15,000.00	\$15,000.00	\$0.00	\$587.36	587
Operating Expenditure Total					\$268,927.00	\$268,927.00	\$127,182.00	\$122,104.26	(5,078)
1309	Community Resource Centre	Operating Income	3130901	CRC- Reimbursements	0	0	0	87	87
1309	Community Resource Centre	Operating Income	3130902	CRC - Commission	(9,100)	(9,100)	(4,548)	0	4,548
1309	Community Resource Centre	Operating Income	3130910	CRC - Grants	(135,000)	(135,000)	(67,500)	(106,941)	(39,441)
1309	Community Resource Centre	Operating Income	3130911	CRC - Grants (excl GST)	(5,000)	(5,000)	(2,496)	0	2,496
1309	Community Resource Centre	Operating Income	3130920	CRC - Fees & Charges - Events/Programs	(5,000)	(5,000)	(2,496)	(2,602)	(106)
1309	Community Resource Centre	Operating Income	3130921	CRC - Despatch	0	0	0	(448)	(448)
1309	Community Resource Centre	Operating Income	3130922	CRC - Merchandise	0	0	0	(237)	(237)
1309	Community Resource Centre	Operating Income	3130924	CRC - Printing/Scanning	0	0	0	(361)	(361)
1309	Community Resource Centre	Operating Income	3130925	CRC - Admin Fees	0	0	0	(71)	(71)
1309	Community Resource Centre	Operating Income	3130935	CRC - Other Income	(25,000)	(25,000)	(12,498)	(5,604)	6,894
1309	Community Resource Centre	Operating Income	3131000	CRC- Contributions and Donations (excl GST)	(200)	(200)	(96)	(406)	(310)
Operating Income Total					(179,300)	(179,300)	(89,634)	(116,584)	(26,950)
Community Resource Centre Total					\$89,627.00	\$89,627.00	\$37,548.00	\$5,520.49	(32,028)

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

Tourism
Note 16

SP	Sub-Programme Description	Type Description	COA	Description	Original Budget	Current Budget	YTD Budget	YTD Actual	Variance (\$)
1302	Tourism And Area Promotion	Operating Expenditure	2130200	TOUR - Employee Costs	0	0	0	5,720	5,720
1302	Tourism And Area Promotion	Operating Expenditure	2130240	TOUR - Public Relations & Area Promotion	3,000	3,000	1,500	605	(895)
1302	Tourism And Area Promotion	Operating Expenditure	2130241	TOUR - Subscriptions & Memberships	20,000	20,000	9,996	1,620	(8,376)
1302	Tourism And Area Promotion	Operating Expenditure	2130265	TOUR - Maintenance/Operations	22,486	22,486	11,214	13,884	2,670
1302	Tourism And Area Promotion	Operating Expenditure	2130266	TOUR - Caravan Park General Maintenance/Operation:	25,988	25,988	16,780	17,398	618
1302	Tourism And Area Promotion	Operating Expenditure	2130270	TOUR - Loan Interest Repayments	15,720	15,720	8,006	8,293	287
1302	Tourism And Area Promotion	Operating Expenditure	2130275	TOUR - SSA - Marketing & Promotion	4,500	4,500	2,244	0	(2,244)
1302	Tourism And Area Promotion	Operating Expenditure	2130286	TOUR - Expensed Minor Asset Purchases	7,000	7,000	0	1,839	1,839
1302	Tourism And Area Promotion	Operating Expenditure	2130288	TOUR - Building Operations	162,659	162,659	84,312	95,460	11,148
1302	Tourism And Area Promotion	Operating Expenditure	2130289	TOUR - Building Maintenance	43,474	43,474	21,654	15,479	(6,175)
1302	Tourism And Area Promotion	Operating Expenditure	2130292	TOUR - Depreciation	84,300	84,300	42,144	42,712	568
1302	Tourism And Area Promotion	Operating Expenditure	2130299	TOUR - Administration Allocated	68,812	68,812	34,404	50,419	16,015
		Operating Expenditure Total			\$457,938.68	\$457,938.68	\$232,253.69	\$253,428.94	21,175
1302	Tourism And Area Promotion	Operating Income	3130221	TOUR - Caravan Park Fees	(235,000)	(235,000)	(117,498)	(138,652)	(21,154)
1302	Tourism And Area Promotion	Operating Income	3130235	TOUR - Other Income Relating to Tourism & Area Prom	(500)	(500)	(246)	0	246
		Operating Income Total			(235,500)	(235,500)	(117,744)	(138,652)	(20,908)
		Tourism And Area Promotion Total			\$222,438.68	\$222,438.68	\$114,509.69	\$114,777.31	268