

**SHIRE OF DOWERIN**  
**MONTHLY FINANCIAL REPORT**  
**FOR THE PERIOD ENDED 30 APRIL 2025**

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

**TABLE OF CONTENTS**

Statement of Financial Activity by Nature or Type with Explanation of material variances	2
Statement of Financial Activity Information	5
Statement of Financial Position	6
Basis of Preparation	7
Supporting Information for Councillor Information	8

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

STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 APRIL 2025

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	\$		\$	\$	\$	%			
<b>Revenue from operating activities</b>										
General Rates	6	1,559,769	1,559,769	1,575,708	1,562,985	(12,723)	(0.81%)			Within Variance
Other rates	6	57,425	57,425	41,486	41,486	0	0.00%			Within Variance
Grants, subsidies and contributions	12	1,300,746	1,300,746	1,119,683	1,071,547	(48,136)	(4.30%)			Within Variance
Fees and charges		827,657	827,657	738,383	687,311	(51,072)	(6.92%)			Within Variance
Interest revenue		151,500	151,500	116,240	90,454	(25,786)	(22.18%)	☹️	Timing	Reserve fund interest is \$22k lower than budget. This is expected to even out as investments mature over the next few months.
Other revenue		60,184	60,184	50,130	65,153	15,023	29.97%	😊	Permanent	Reimbursements are \$10k higher than ytd budget, this will be offset by higher expenditure.
Profit on disposal of assets		2,351	2,351	2,351	0	(2,351)	(100.00%)			Within Variance
		<b>3,959,632</b>	<b>3,959,632</b>	<b>3,643,981</b>	<b>3,518,936</b>	<b>(125,045)</b>	<b>3.43%</b>			
<b>Expenditure from operating activities</b>										
Employee costs		(1,730,018)	(1,512,714)	(1,260,115)	(1,364,029)	(103,914)	(8.25%)			Within Variance
Materials and contracts		(2,256,924)	(2,321,699)	(1,954,252)	(1,766,735)	187,517	9.60%			Within Variance
Utility charges		(237,449)	(232,949)	(193,530)	(172,404)	21,126	10.92%	😊	Timing	Seasonal Reticulation shutdown has reduced water consumption
Depreciation		(2,617,600)	(2,617,600)	(2,181,200)	(2,222,391)	(41,191)	(1.89%)			Within Variance
Finance costs		(27,903)	(27,903)	(23,230)	(26,375)	(3,145)	(13.54%)			Within Variance
Insurance		(194,453)	(194,453)	(194,418)	(168,597)	25,821	13.28%	😊	Timing	Insurance expenses are lower than ytd budget. Staff will review insurance quotes and allocations to ensure the costing of expense is suitable.
Other expenditure		(72,521)	(91,521)	(54,120)	(48,103)	6,017	11.12%			Within Variance
		<b>(7,136,868)</b>	<b>(6,998,839)</b>	<b>(5,860,865)</b>	<b>(5,768,634)</b>	<b>92,231</b>	<b>1.57%</b>			
Less: Profit on asset disposals		(2,351)	(2,351)	(2,351)	0	2,351	100.00%			Within Variance
Movement in liabilities associated with restricted cash		4,192	4,192	4,192	2,250	(1,942)	46.33%			Within Variance
Add: Depreciation on assets		2,617,600	2,617,600	2,181,200	2,222,391	41,191	(1.89%)			Within Variance
<b>Amount attributable to operating activities</b>		<b>(557,795)</b>	<b>(419,766)</b>	<b>(33,843)</b>	<b>(25,057)</b>	<b>8,786</b>	<b>25.96%</b>			

STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 APRIL 2025

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	\$		\$	\$	\$	%			
<b>CONTINUED</b>										
<b>Investing activities</b>										
<b>Inflows and Outflows from investing activities</b>										
Capital grants, subsidies and contributions	13	4,166,075	4,193,853	3,227,424	1,462,566	(1,764,858)	(54.68%)	☹️	Timing	Roads grants are lower than YTD budget . The revenue from these will be brought to account when projects are complete.
Proceeds from disposal of assets	7	189,351	189,351	120,000	124,532	4,532	3.78%			Within Variance
Payments for property, plant and equipment	8	(923,185)	(920,185)	(517,685)	(413,891)	103,794	20.05%	😊	Timing	Refer to Note 8 for project details.
Payments for infrastructure	8	(5,013,415)	(4,694,352)	(4,011,486)	(2,302,956)	1,708,530	(42.59%)	😊	Timing	Refer to Note 8 for project details.
<b>Amount attributable to investing activities</b>		<b>(1,581,174)</b>	<b>(1,231,333)</b>	<b>(1,181,747)</b>	<b>(1,129,749)</b>	51,998	4.40%			
<b>Financing Activities</b>										
<b>Inflows from financing activities</b>										
Transfer from reserves	10	1,096,906	886,115	0	0	0	0.00%			Within Variance
		<b>1,096,906</b>	<b>886,115</b>	<b>0</b>	<b>0</b>	<b>0</b>	0.00%			
<b>Outflows from financing activities</b>										
Repayment of debentures	9	(108,351)	(108,351)	(78,191)	(78,191)	0	0.00%			Within Variance
Transfer to reserves	10	(559,807)	(607,536)	(67,060)	(67,060)	0	0.00%			Within Variance
		<b>(668,158)</b>	<b>(715,887)</b>	<b>(145,251)</b>	<b>(145,251)</b>	<b>0</b>				
<b>Amount attributable to financing activities</b>		<b>428,748</b>	<b>170,228</b>	<b>(145,251)</b>	<b>(145,251)</b>	0	0.00%			
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>										
<b>Surplus or deficit at the start of the financial year</b>		<b>1,710,221</b>	<b>1,480,871</b>	<b>1,480,871</b>	<b>1,480,871</b>	0	0.00%			
Amount attributable to operating activities		(557,795)	(419,766)	(33,843)	(25,057)	8,786	(25.96%)			
Amount attributable to investing activities		(1,581,174)	(1,231,333)	(1,181,747)	(1,129,749)	51,998	(4.40%)			
Amount attributable to financing activities		428,748	170,228	(145,251)	(145,251)	0	0.00%			
<b>Surplus or deficit at the end of the financial year</b>		<b>0</b>	<b>0</b>	<b>120,030</b>	<b>180,814</b>	<b>60,784</b>	(51%)			

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 2024-25 year is a value of more or less than \$10,000 or 10.00%.

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

## KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 30 APRIL 2025

### REVENUE

#### RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specified area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts and concessions offered. Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

#### Grants, subsidies and contributions

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

#### Capital grants, subsidies and contributions

Amounts received specifically for the acquisition, construction of new or the upgrading of identifiable non financial assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

#### REVENUE FROM CONTRACTS WITH CUSTOMERS

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

#### Fees and charges

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

#### SERVICE CHARGES

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. *Regulation 54 of the Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

#### Interest revenue

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

#### Other revenue

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

#### Profit on disposal of assets

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

## 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, fringe benefit tax, etc.

#### MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance

agreements, communication expenses, advertising expenses,

membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

#### UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

#### Insurance

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

#### Loss on disposal of assets

Shortfall between the value of assets received over the net book value for assets on their disposal.

#### Depreciation

Depreciation expense raised on all classes of assets.

#### Finance costs

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

#### Other expenditure

Statutory fees, taxes, allowance for impairment of assets, member's fees or State taxes. Donations and subsidies made to community groups.

(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
<b>Non-cash items excluded from operating activities</b>		\$	\$
<b>Adjustments to operating activities</b>			
Less: Profit on asset disposals	7	(2,351)	0
Movement in liabilities associated with restricted cash		4,192	2,250
Add: Depreciation on assets		2,617,600	2,222,391
<b>Total non-cash items excluded from operating activities</b>		<b>2,619,441</b>	<b>2,224,641</b>

(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.

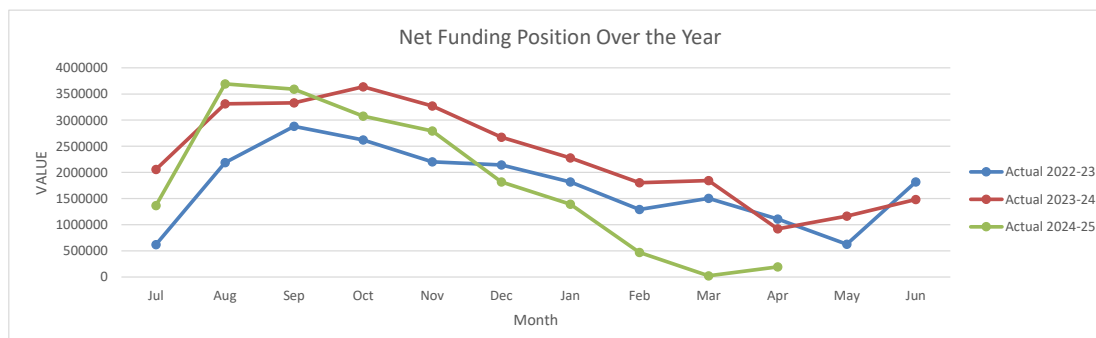
		Surplus BFWD Adopted Budget	Last Year Audited Actual 30 June 2024	This Time Last Year 29 Apr 2024	Year to Date 30 April 2025
<b>Adjustments to net current assets</b>					
Less: Reserves - restricted cash	10	(3,413,025)	(3,413,025)	(3,046,998)	(3,480,085)
Add: Borrowings	9	108,346	108,347	30,344	30,154
Add: Provisions funded by Reserve		119,224	119,224	116,498	121,474
<b>Total adjustments to net current assets</b>		<b>(3,185,455)</b>	<b>(3,185,454)</b>	<b>(2,900,156)</b>	<b>(3,328,457)</b>

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

<b>Current assets</b>					
Cash and cash equivalents	2	5,422,168	5,422,240	3,713,714	3,528,334
Rates and charges receivables	3	126,892	126,892	197,169	(73,157)
Receivables	3	122,669	320,078	328,633	1,132,400
Stock on Hand	4	16,455	16,456	17,825	107,500
<b>Total Current Assets</b>		<b>5,688,184</b>	<b>5,885,666</b>	<b>4,257,341</b>	<b>4,695,077</b>
<b>Less: Current liabilities</b>					
Payables	5	(280,018)	(302,779)	41,393	(356,640)
Borrowings	9	(108,346)	(108,347)	(30,344)	(30,154)
Contract liabilities	11	(287,971)	(641,494)	(231,024)	(641,494)
Provisions	11	(116,173)	(166,721)	(228,013)	(157,521)
<b>Total Current Liabilities</b>		<b>(792,508)</b>	<b>(1,219,341)</b>	<b>(447,988)</b>	<b>(1,185,809)</b>
		<b>4,895,676</b>	<b>4,666,325</b>	<b>3,809,353</b>	<b>3,509,268</b>
<b>Less: Total adjustments to net current assets</b>	(b)	<b>(3,185,455)</b>	<b>(3,185,454)</b>	<b>(2,900,156)</b>	<b>(3,328,457)</b>
<b>Closing funding surplus / (deficit)</b>		<b>1,710,221</b>	<b>1,480,871</b>	<b>909,197</b>	<b>180,812</b>

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.



**SHIRE OF DOWERIN**  
**STATEMENT OF FINANCIAL POSITION**  
**FOR THE PERIOD ENDED 30 APRIL 2025**

NOTE	30 April 2025	30 June 2024
	\$	\$
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	3,528,334	5,422,240
Trade and other receivables	1,059,243	446,970
Inventories	107,500	16,456
<b>TOTAL CURRENT ASSETS</b>	<b>4,695,077</b>	<b>5,885,666</b>
<b>NON-CURRENT ASSETS</b>		
Trade and other receivables	28,948	28,948
Other financial assets	62,378	62,378
Property, plant and equipment	19,837,228	20,053,530
Infrastructure	67,049,185	66,338,428
<b>TOTAL NON-CURRENT ASSETS</b>	<b>86,977,739</b>	<b>86,483,284</b>
<b>TOTAL ASSETS</b>	<b>91,672,816</b>	<b>92,368,950</b>
<b>CURRENT LIABILITIES</b>		
Trade and other payables	356,640	302,779
Other liabilities	641,494	641,494
Borrowings	30,154	108,347
Employee related provisions	157,521	166,721
<b>TOTAL CURRENT LIABILITIES</b>	<b>1,185,809</b>	<b>1,219,341</b>
<b>NON-CURRENT LIABILITIES</b>		
Borrowings	946,519	946,519
Employee related provisions	72,557	72,557
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>1,019,076</b>	<b>1,019,076</b>
<b>TOTAL LIABILITIES</b>	<b>2,204,885</b>	<b>2,238,417</b>
<b>NET ASSETS</b>	<b>89,467,931</b>	<b>90,130,533</b>
<b>EQUITY</b>		
Retained surplus	33,753,491	34,483,154
Reserve accounts	3,480,086	3,413,025
Revaluation surplus	52,234,354	52,234,354
<b>TOTAL EQUITY</b>	<b>89,467,931</b>	<b>90,130,533</b>

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

## **BASIS OF PREPARATION**

### **REPORT PURPOSE**

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

### **BASIS OF ACCOUNTING**

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

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

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

### **PREPARATION TIMING AND REVIEW**

Date prepared: All known transactions up to 04 May 2025

## **SIGNIFICANT 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 associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

### **THE LOCAL GOVERNMENT REPORTING ENTITY**

All funds through which the Shire controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between funds) have been eliminated.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies

### **GOODS AND SERVICES TAX**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position. Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

### **ROUNDING OFF FIGURES**

All figures shown in this statement are rounded to the nearest dollar.

**SHIRE OF DOWERIN**

**MONTHLY FINANCIAL REPORT**  
**(Containing the Statement of Financial Activity)**  
**FOR THE PERIOD ENDED 30 APRIL 2025**

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

**Supporting Information for Councillor Information**

Summary Information	9
Note 1      Statement of Financial Activity Information by Program	11
Note 2      Cash and Financial Assets	13
Note 3      Receivables	14
Note 4      Other Current Assets	15
Note 5      Payables	16
Note 6      Rate Revenue	17
Note 7      Disposal of Assets	18
Note 8      Capital Acquisitions	19
Note 9      Borrowings	22
Note 10      Cash Reserves	23
Note 11      Other Current Liabilities	24
Note 12      Operating grants and contributions	25
Note 13      Non operating grants and contributions	26
Note 14      Aged Care report	27
Note 15      Community Resource Centre Report	28
Note 16      Budget Amendments	29

**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	\$1.71 M	\$1.48 M	\$1.48 M	\$0.00 M
Closing	\$0.00 M	\$0.12 M	\$0.18 M	\$0.06 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$3.48 M	% of total
Unrestricted Cash	\$0.00 M	0.0%
Restricted Cash	\$3.48 M	100.0%

Refer to Note 2 - Cash and Financial Assets

Payables	
	\$0.36 M % Outstanding
Trade Payables	\$0.19 M
Over 30 Days	40.1%
Over 90 Days	0%

Refer to Note 5 - Payables

Receivables	
	\$1.07 M % Collected
Rates Receivable	(\$0.07 M) 97.1%
Trade Receivable	\$1.07 M
Over 30 Days	1.2%
Over 90 Days	1.1%

Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.56 M)	(\$0.03 M)	(\$0.03 M)	\$0.01 M

Refer to Statement of Financial Activity

Rates Revenue		
YTD Actual	\$1.60 M	% Variance
YTD Budget	\$1.62 M	(0.8%)

Refer to Note 6 - Rate Revenue

Operating Grants and Contributions		
YTD Actual	\$1.07 M	% Variance
YTD Budget	\$1.12 M	(4.3%)

Refer to Note 12 - Operating Grants and Contributions

Fees and Charges		
YTD Actual	\$0.69 M	% Variance
YTD Budget	\$0.74 M	(6.9%)

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$1.58 M)	(\$1.18 M)	(\$1.13 M)	\$0.05 M

Refer to Statement of Financial Activity

Proceeds on sale		
YTD Actual	\$0.12 M	%
Adopted Budget	\$0.19 M	(34.2%)

Refer to Note 7 - Disposal of Assets

Asset Acquisition		
YTD Actual	\$2.72 M	% Spent
Adopted Budget	\$5.94 M	(54.2%)

Refer to Note 8 - Capital Acquisition

Non-Operating Grants		
YTD Actual	\$1.46 M	% Received
Adopted Budget	\$4.17 M	(64.9%)

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)
\$0.43 M	(\$0.15 M)	(\$0.15 M)	\$0.00 M

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	\$0.11 M
Interest expense	\$0.03 M
Principal due	\$0.98 M

Refer to Note 9 - Borrowings

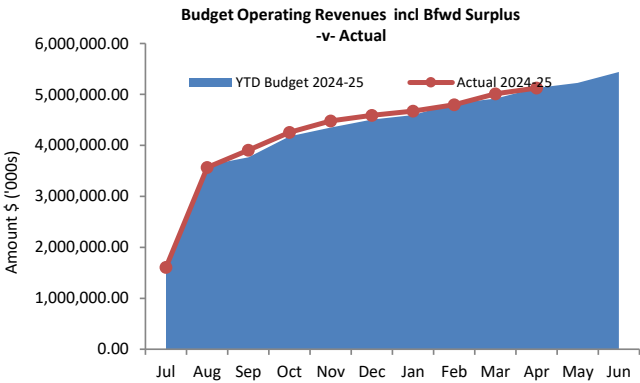
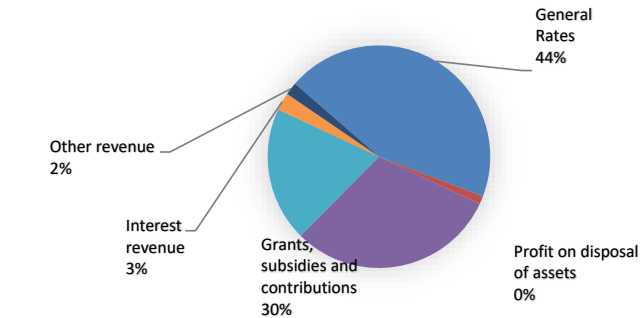
Reserves	
Reserves balance	\$3.48 M
Interest earned	\$0.00 M

Refer to Note 10 - Cash Reserves

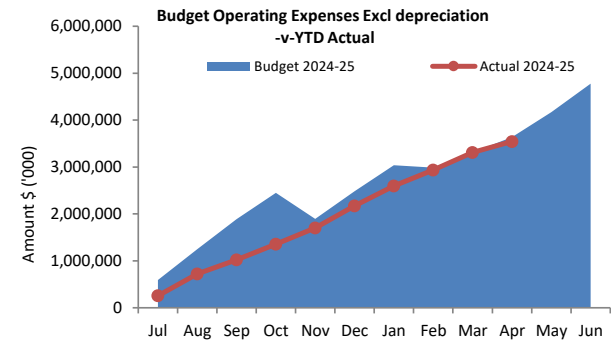
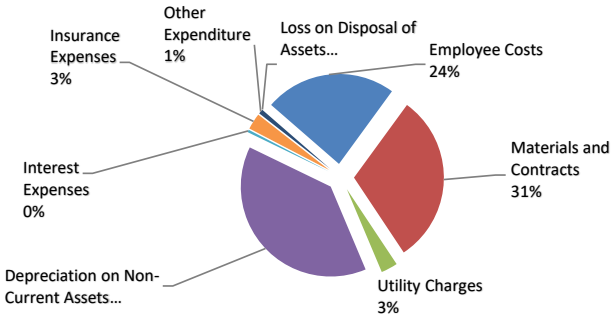
This information is to be read in conjunction with the accompanying Financial Statements and notes.

OPERATING ACTIVITIES

OPERATING REVENUE

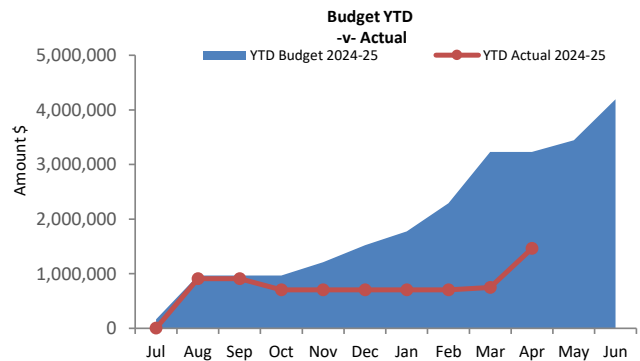


OPERATING EXPENSES

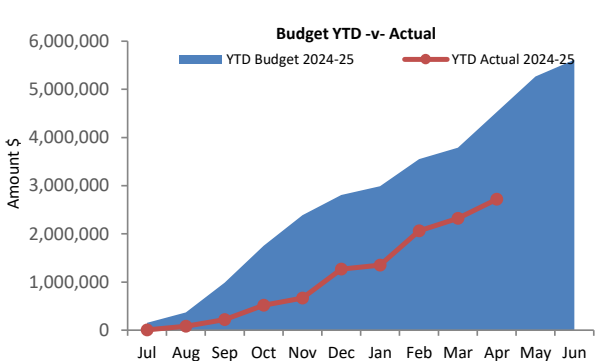


INVESTING ACTIVITIES

Capital grants, subsidies and contributions



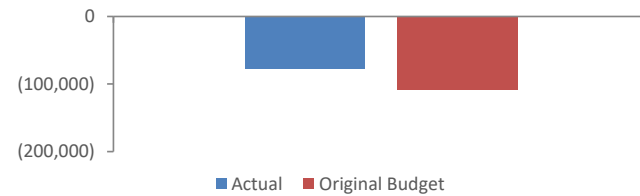
Payments for Capital Works



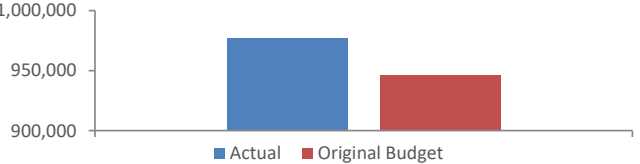
FINANCING ACTIVITIES

BORROWINGS

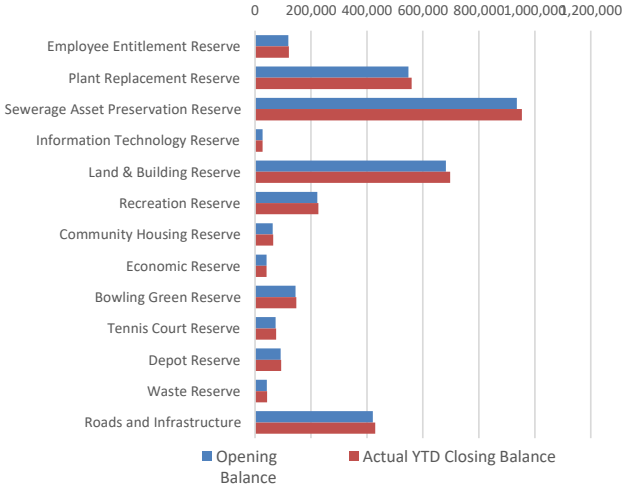
Principal Repayments



Principal Outstanding



RESERVES



STATEMENT OF FINANCIAL ACTIVITY - OPTIONAL  
FOR THE PERIOD ENDED 30 APRIL 2025

NOTE 1  
BY PROGRAM

	Ref Note	Adopted Budget	Current Budget	YTD Budget (a)	YTD Actual (b)
		\$		\$	\$
<b>Revenue from operating activities</b>					
Governance		500	500	410	0
General purpose funding		2,072,274	2,072,274	1,971,310	1,870,922
Law, order and public safety		29,389	29,389	22,459	31,322
Health		3,304	3,304	2,750	578
Education and welfare		652,572	652,572	543,805	520,982
Housing		161,992	161,992	134,990	145,832
Community amenities		289,445	289,445	284,473	275,066
Recreation and culture		43,680	43,680	36,820	42,111
Transport		224,253	224,253	221,413	224,624
Economic services		416,996	416,996	370,810	347,044
Other property and services		65,227	65,227	54,741	60,455
		<b>3,959,632</b>	<b>3,959,632</b>	<b>3,643,981</b>	<b>3,518,936</b>
<b>Expenditure from operating activities</b>					
Governance		(602,166)	(506,563)	(429,950)	(364,971)
General purpose funding		(165,132)	(130,132)	(108,390)	(109,989)
Law, order and public safety		(172,982)	(172,982)	(147,324)	(127,961)
Health		(61,978)	(54,978)	(25,770)	(51,541)
Education and welfare		(524,982)	(515,482)	(431,748)	(542,325)
Housing		(314,881)	(320,356)	(268,980)	(236,581)
Community amenities		(532,628)	(565,928)	(471,822)	(470,615)
Recreation and culture		(1,418,594)	(1,430,594)	(1,205,434)	(1,025,053)
Transport		(2,574,047)	(2,601,047)	(2,157,794)	(1,923,584)
Economic services		(702,556)	(659,556)	(550,870)	(617,146)
Other property and services		(66,922)	(41,221)	(62,783)	(298,869)
		<b>(7,136,868)</b>	<b>(6,998,839)</b>	<b>(5,860,865)</b>	<b>(5,768,635)</b>
Less: Profit on asset disposals		(2,351)	(2,351)	(2,351)	0
Movement in liabilities associated with restricted cash		4,192	4,192	4,192	2,250
Add: Depreciation on assets		2,617,600	2,617,600	2,181,200	2,222,391
<b>Amount attributable to operating activities</b>		<b>(557,795)</b>	<b>(419,766)</b>	<b>(33,843)</b>	<b>(25,058)</b>
<b>CONTINUED</b>					
<b>Investing Activities</b>					
Capital grants, subsidies and contributions	13	4,166,075	4,193,853	3,227,424	1,462,566
Proceeds from disposal of assets	7	189,351	189,351	120,000	124,532
Payments for property, plant and equipment	8	(923,185)	(920,185)	(517,685)	(413,891)
Payments for infrastructure	8	(5,013,415)	(4,694,352)	(4,011,486)	(2,302,956)
<b>Amount attributable to investing activities</b>		<b>(1,581,174)</b>	<b>(1,231,333)</b>	<b>(1,181,747)</b>	<b>(1,129,749)</b>
<b>Financing Activities</b>					
Transfer from reserves	10	1,096,906	886,115	0	0
Repayment of debentures	9	(108,351)	(108,351)	(78,191)	(78,191)
Transfer to reserves	10	(559,807)	(607,536)	(67,060)	(67,060)
<b>Amount attributable to financing activities</b>		<b>428,748</b>	<b>170,228</b>	<b>(145,251)</b>	<b>(145,251)</b>
<b>Surplus or deficit at the start of the financial year</b>		<b>1,710,221</b>	<b>1,480,871</b>	<b>1,480,871</b>	<b>1,480,871</b>
<b>Amount attributable to operating activities</b>		<b>(557,795)</b>	<b>(419,766)</b>	<b>(33,843)</b>	<b>(25,058)</b>
<b>Amount attributable to investing activities</b>		<b>(1,581,174)</b>	<b>(1,231,333)</b>	<b>(1,181,747)</b>	<b>(1,129,749)</b>
<b>Amount attributable to financing activities</b>		<b>428,748</b>	<b>170,228</b>	<b>(145,251)</b>	<b>(145,251)</b>
<b>Surplus or deficit at the end of the financial year</b>		<b>0</b>	<b>0</b>	<b>120,030</b>	<b>180,812</b>

**KEY TERMS AND DESCRIPTIONS**  
**FOR THE PERIOD ENDED 30 APRIL 2025**

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

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

<b>PROGRAM NAME AND OBJECTIVES</b>	<b>ACTIVITIES</b>
<b>GOVERNANCE</b>	
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.
<b>GENERAL PURPOSE FUNDING</b>	
To collect revenue to allow for the provision of services.	Rates, general purpose government grants and interest revenue.
<b>LAW, ORDER, PUBLIC SAFETY</b>	
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.
<b>HEALTH</b>	
To provide an operational framework for environmental and community health.	Inspection of food premises and food control.
<b>EDUCATION AND WELFARE</b>	
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.
<b>HOUSING</b>	
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.
<b>COMMUNITY AMENITIES</b>	
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.
<b>RECREATION AND CULTURE</b>	
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.
<b>TRANSPORT</b>	
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.
<b>ECONOMIC SERVICES</b>	
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.
<b>OTHER PROPERTY AND SERVICES</b>	
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
		\$	\$	\$			
<b>Cash on hand</b>							
Floats	Cash and cash equivalents	500	0	500	On-hand		
<b>Cash Deposits</b>							
Municipal Bank Account	Cash and cash equivalents	36	0	36	NAB	0.05%	At Call
<b>Term Deposits</b>							
315-8962	Financial assets at amortised cost	0	1,075,300	1,075,300	NAB	3.96%	8/06/2025
27-9675	Financial assets at amortised cost	0	1,062,476	1,062,476	Westpac	3.60%	7/07/2025
194120887	Financial assets at amortised cost	0	1,042,694	1,042,694	Bendigo	4.00%	1/05/2025
746074153	Financial assets at amortised cost	0	299,615	299,615	NAB	4.91%	1/05/2025
<b>Total</b>		<b>536</b>	<b>3,480,085</b>	<b>3,480,621</b>			
<b>Comprising</b>							
Cash and cash equivalents		536	0	536			
Financial assets at amortised cost		0	3,480,085	3,480,085			
		<b>536</b>	<b>3,480,085</b>	<b>3,480,621</b>			

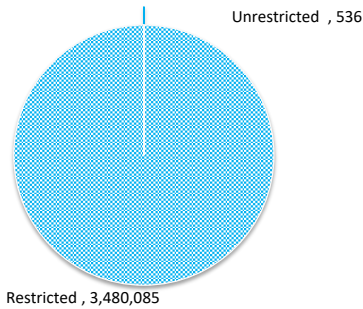
KEY INFORMATION

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.



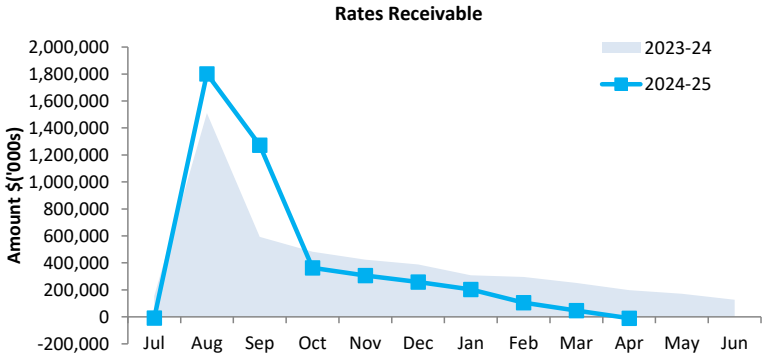
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 APRIL 2025

OPERATING ACTIVITIES  
NOTE 3  
RECEIVABLES

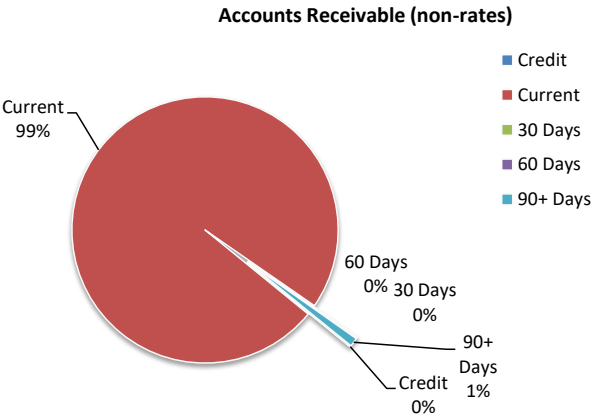
Rates receivable	30 June 2024	30 Apr 2025
	\$	\$
Opening arrears previous years	160,197	47,369
Levied - Rates revenue	1,558,554	1,604,471
Less - collections	(1,671,382)	(1,603,239)
Equals current outstanding	47,369	48,600
Less allowance for impairment of rates receivables		(121,757)
Net rates collectable	47,369	(73,157)
% Collected	97.2%	97.1%

KEY INFORMATION

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectable are written off when identified. An allowance for impairment of receivables is raised when there is objective evidence that they will not be collectible.



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(432)	798,253	301	745	8,576	807,442
Percentage	(0.1%)	98.9%	0%	0.1%	1.1%	
Balance per trial balance						
Sundry receivable	(432)	798,253	301	745	8,576	807,442
Accrued Income	0	76,321	0	0	0	76,321
GST receivable	0	127,220	0	0	0	127,220
Allowance for impairment of receivables	0	58,185	0	0	0	58,185
Total receivables general outstanding						1,069,168
Amounts shown above include GST (where applicable)						
* Sundry Receivables includes ESL, Rubbish and Sewerage charges.						



	Opening Balance 1 July 2024	Asset Increase/(Decrease)	Closing Balance 30 April 2025
Other current assets	\$	\$	\$
Inventory			
Stock On Hand	16,456	91,044	107,500
Total other current assets	16,456	91,044	107,500
Amounts shown above include GST (where applicable)			

KEY INFORMATION

Inventory

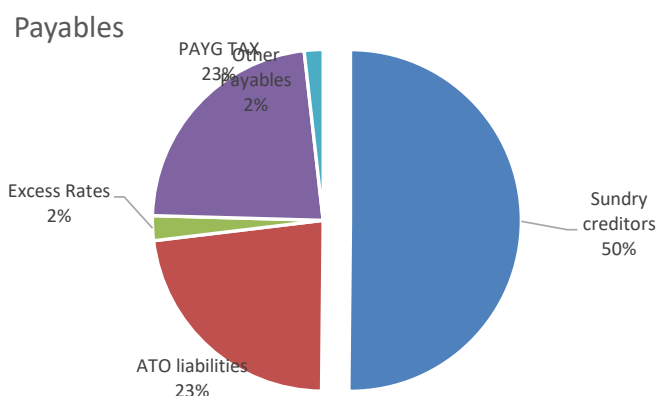
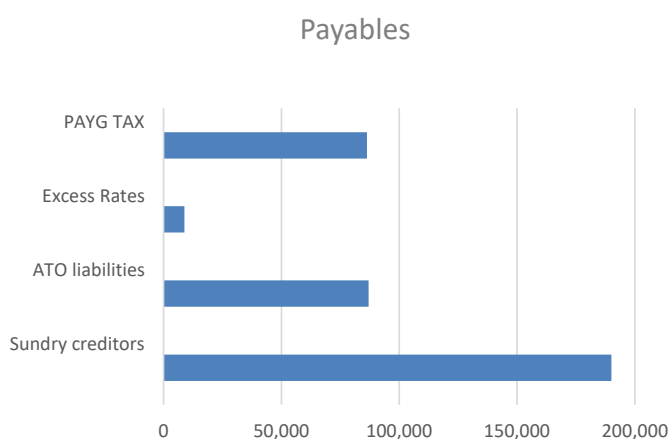
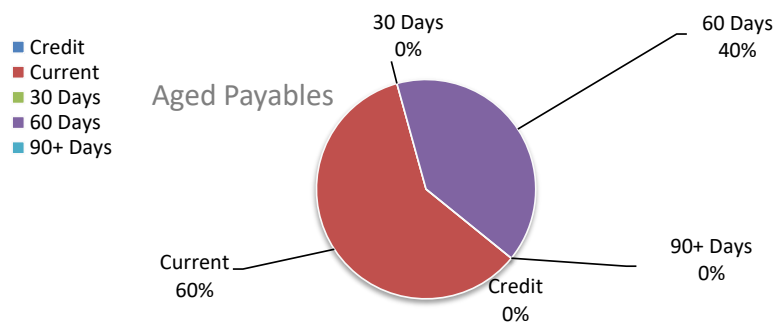
Inventories are measured at the lower of cost and net realisable value.  
Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	213,544	0	143,096	0	356,640
Percentage	0%	59.9%	0%	40.1%	0%	
<b>Balance per trial balance</b>						
Sundry creditors	0	47,010	0	143,096	0	190,106
ATO liabilities	0	86,966	0	0	0	86,966
Excess Rates	0	8,893	0	0	0	8,893
PAYG TAX	0	86,318	0	0	0	86,318
Other Payables	0	6,771	0	0	0	6,771
Payroll Creditors	0	8,155	0	0	0	8,155
Accrued Loan Interest	0	6,315	0	0	0	6,315
Bonds & Deposits Held - CI	0	11,025	0	0	0	11,025
Accrued Expenses	0	(47,909)	0	0	0	(47,909)
<b>Total payables general outstanding</b>						<b>356,640</b>

Amounts shown above include GST (where applicable)

#### KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.



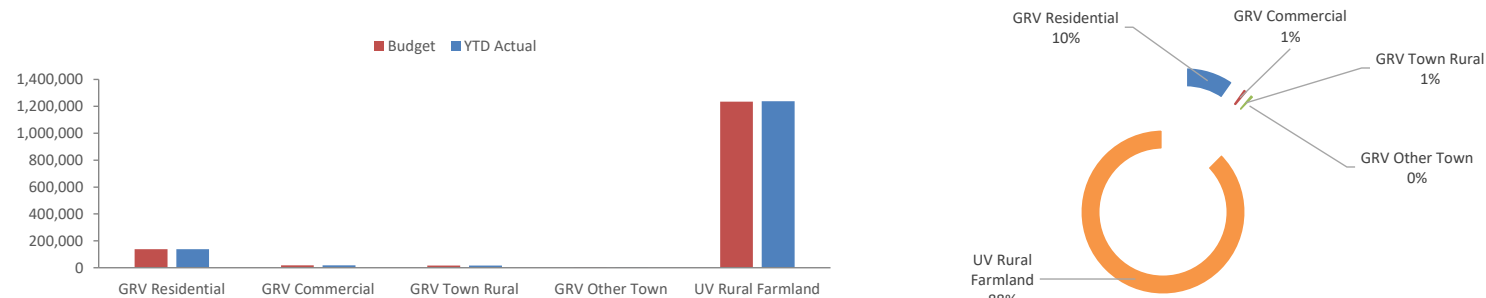


FOR THE PERIOD ENDED 30 APRIL 2025

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				\$	\$	\$	\$	\$	\$	\$	\$
<b>Gross rental value</b>											
GRV Residential	0.07441	128	1,862,276	138,572	(500)	0	138,072	138,572	0	0	138,572
GRV Commercial	0.07441	11	241,572	17,975	(500)	0	17,475	17,975	0	0	17,975
GRV Town Rural	0.07441	12	214,136	15,934	0	0	15,934	15,934	0	0	15,934
GRV Other Town	0.07441	8	49,920	3,715	0	0	3,715	3,715	0	0	3,715
<b>Unimproved value</b>											
UV Rural Farmland	0.00455	222	272,154,000	1,239,117	(3,971)	0	1,235,146	1,239,117	(1,755)	0	1,237,362
<b>Sub-Total</b>		<b>381</b>	<b>274,521,904</b>	<b>1,415,313</b>	<b>(4,971)</b>	<b>0</b>	<b>1,410,342</b>	<b>1,415,313</b>	<b>(1,755)</b>	<b>0</b>	<b>1,413,558</b>
<b>Minimum payment</b>	<b>Minimum \$</b>										
<b>Gross rental value</b>											
GRV Residential	883	51	482,834	45,033	0	0	45,033	45,033	0	0	45,033
GRV Commercial	883	21	101,068	18,543	0	0	18,543	18,543	0	0	18,543
GRV Town Rural	883	16	48,420	14,128	0	0	14,128	14,128	0	0	14,128
GRV Other Town	258	20	9,018	5,160	0	0	5,160	5,160	0	0	5,160
<b>Unimproved value</b>											
UV Rural Farmland	883	63	5,700,900	55,629	0	0	55,629	55,629	0	0	55,629
UV Commercial	883	4	600	3,532	0	0	3,532	3,532	0	0	3,532
UV Town Rural	883	4	142,000	3,532	0	0	3,532	3,532	0	0	3,532
UV Mining	258	15	115,975	3,870	0	0	3,870	3,870	0	0	3,870
<b>Sub-total</b>		<b>194</b>	<b>6,600,815</b>	<b>149,427</b>	<b>0</b>	<b>0</b>	<b>149,427</b>	<b>149,427</b>	<b>0</b>	<b>0</b>	<b>149,427</b>
<b>Amount from general rates</b>							<b>1,559,769</b>	<b>1,564,740</b>	<b>(1,755)</b>	<b>0</b>	<b>1,562,985</b>
Ex-gratia rates							57,425				41,486
<b>Total general rates</b>							<b>1,617,194</b>				<b>1,604,471</b>

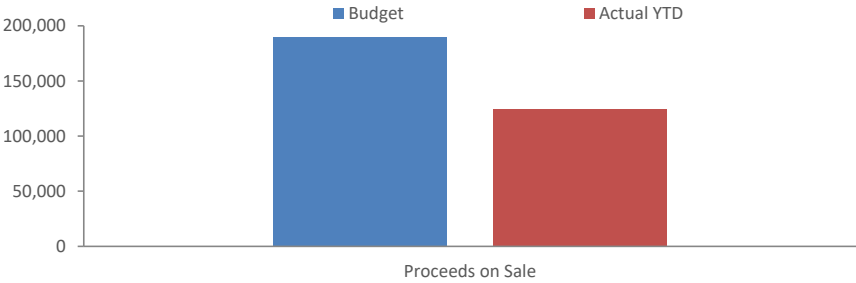
KEY INFORMATION



NOTES TO THE STATEMENT OF BUDGET REVIEW  
FOR THE PERIOD ENDED 30 APRIL 2025

OPERATING ACTIVITIES  
NOTE 7  
DISPOSAL OF ASSETS

		Original Budget				Current Budget				YTD Actual			
Asset Ref.	Asset description	Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	<b>Plant and equipment</b>												
	Parks & Gardens Hilux	12,000	14,351	2,351	0	12,000	14,351	2,351	0		0		
	CAT 938 Loader	55,000	55,000	0	0	55,000	55,000	0	0		0		
*	120M Grader	120,000	120,000	0	0	120,000	120,000	0	0		124,532		
		<b>187,000</b>	<b>189,351</b>	<b>2,351</b>	<b>0</b>	<b>187,000</b>	<b>189,351</b>	<b>2,351</b>	<b>0</b>	<b>0</b>	<b>124,532</b>	<b>0</b>	<b>0</b>



\* Asset to be disposed in Asset register

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 APRIL 2025**

**INVESTING ACTIVITIES**

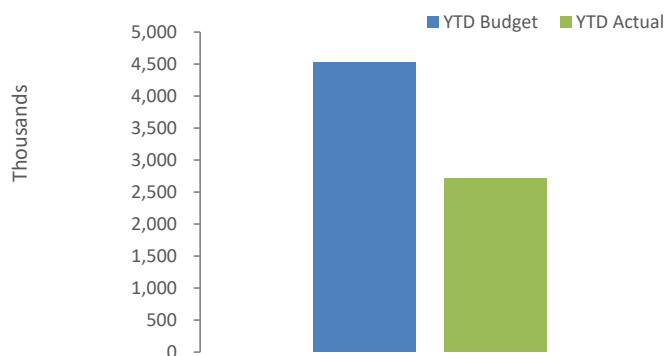
**NOTE 8**

**CAPITAL ACQUISITIONS**

Capital acquisitions	Original Budget	Current Budget	YTD Budget	YTD Actual	YTD Actual Variance
	\$		\$	\$	\$
Buildings	492,500	492,500	100,000	0	(100,000)
Furniture and equipment	15,000	15,000	15,000	9,193	(5,807)
Plant and equipment	415,685	412,685	402,685	404,698	2,013
Infrastructure - roads	4,563,340	4,455,068	3,963,966	2,283,809	(1,680,157)
Infrastructure - other	450,075	239,284	47,520	19,147	(28,373)
<b>Payments for Capital Acquisitions</b>	<b>5,936,600</b>	<b>5,614,537</b>	<b>4,529,171</b>	<b>2,716,847</b>	<b>(1,812,324)</b>
<b>Total Capital Acquisitions</b>	<b>5,936,600</b>	<b>5,614,537</b>	<b>4,529,171</b>	<b>2,716,847</b>	<b>(1,812,324)</b>
<b>Capital Acquisitions Funded By:</b>					
	\$		\$	\$	\$
Capital grants and contributions	4,166,075	4,193,853	3,227,424	1,462,566	(1,764,858)
Other (disposals & C/Fwd)	189,351	189,351	120,000	124,532	4,532
Cash backed reserves					
Plant Replacement Reserve	270,000	270,000	0	0	0
Land & Building Reserve	485,000	485,000	0	0	0
Recreation Reserve	210,791	210,791	0	0	0
Roads and Infrastructure	131,115	131,115	0	0	0
Contribution - operations	484,268	134,427	1,181,747	1,129,749	(51,998)
<b>Capital funding total</b>	<b>5,936,600</b>	<b>5,614,537</b>	<b>4,529,171</b>	<b>2,716,847</b>	<b>(1,812,324)</b>

**SIGNIFICANT ACCOUNTING POLICIES**

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



Account Description		Original Budget	Current Budget	YTD Budget	YTD Actual	Variance Under/(Over)	Comments
<b>Land and Buildings</b>							
BC084	24/25 New Management House	485,000	485,000	100,000	0	100,000	Budgeted construction/purchase of staff housing. Yet to commence
BC001	Administration Office - Building (Capital)	7,500	7,500	0	0	0	Airconditioning
<b>Total</b>		<b>492,500</b>	<b>492,500</b>	<b>100,000</b>	<b>0</b>	<b>100,000</b>	
<b>Furniture and equipment</b>							
FE001	Council Chambers Audio System	13,000	13,000	13,000	9,193	3,807	
FE100	CRC Signage	2,000	2,000	2,000	0	2,000	
<b>Total</b>		<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>9,193</b>	<b>5,807</b>	
<b>Plant and Equipment</b>							
PE110	Loader Cat 938H	370,000	0	0	0	0	Budget for PE110 moved to PE706 at Budget Review
PE198	4x2 Utility Tipper (currently Ford Ranger - D07)	35,685	35,685	35,685	0	35,685	PO Raised in Nov24.
PE100	Diesel Fuel Bowser - Shire Depot	0	0	0	4,806	(4,806)	23/24 Fuel bowser capital project additional costs paid in 24/25 - over budget
PE705	Toyota HiLux Workmate 4x2 Turbo Diesel Single Cab (Parks and Garden)	0	0	0	35,791	(35,791)	New Plant purchase - Parks and Gardens, in lieu of vehicle replacement
PE706	John Deere 544 P Wheel Loader	0	345,000	345,000	345,000	0	Budget for PE110 moved to PE706 at Budget Review
PE707	Fastrak Mower (54inch)	0	22,000	22,000	19,101	2,899	Complete
PE500	Generator for Shed DFES	10,000	10,000	0	0	0	
<b>Total</b>		<b>415,685</b>	<b>412,685</b>	<b>402,685</b>	<b>404,698</b>	<b>(2,013)</b>	
<b>Infrastructure - Roads</b>							
LRC011	LRCIP - Fifty Four Gate Road 0.00-2.65	114,180	114,180	107,572	111,359	(3,787)	In progress
LRC164	LRCIP - Manmanning Road 0.00-5.67	244,768	249,666	236,743	249,666	(12,923)	In progress
LRC183	LRCIP - Dowrin Meckering Road	172,430	172,430	172,430	172,749	(319)	Complete
LRC080	LRCIP - Metcalf Road	16,342	16,342	16,342	15,914	428	In progress
LRC052	LRCIP - Harris East Road	32,582	32,582	32,582	31,472	1,110	In progress
R2R088	Memorial Avenue (R2R)	53,650	0	0	0	0	Road Project to be own source funded due to change in funding.
RC088	Memorial Avenue (Capital)	0	51,786	51,786	46,349	5,437	
R2R089	Maisey Street (R2R)	29,203	0	0	0	0	Road Project to be own source funded due to change in funding.
RC089	Maisey Street (Capital)	0	28,560	28,560	26,295	2,265	Complete
R2R093	Stacy Street (R2R)	39,875	0	0	0	0	Road Project to be own source funded due to change in funding.
RC093	Stacy Street (Capital)	0	38,252	38,252	38,386	(134)	Complete
R2R002	Redding Road (R2R)	120,450	0	0	0	0	Project removed for 24/25
R2R025	Dowerin-Koordas Road (R2R)	113,692	113,692	94,710	25,107	69,603	In progress
R2R026	Minnivale North East Road (R2R)	5,000	0	0	0	0	Project removed for 24/25
R2R184	Meckering Road (R2R)	15,950	0	0	0	0	Road Project to be own source funded due to change in funding.
RC184	Meckering Road (Capital)	0	16,692	16,692	19,058	(2,366)	Complete
R2R008	Amery - Benjabberring Road (R2R)	25,000	0	0	0	0	Project removed for 24/25
R2R009	Old Koordas Road (R2R)	389,160	389,160	389,160	19,836	369,324	In progress
RRG001	Cunderdin-Minnivale Road (RRG)	579,391	620,059	523,458	360,162	163,296	In progress
BS183	Dowerin-Meckering Road (BS)	753,286	753,286	627,730	8,570	619,160	In progress
WFN182I	WSFN Dowerin-Kalannie Road SLK 37.81 – 41.71	1,385,100	1,385,100	1,361,229	995,073	366,156	In progress
WFN182J	WSFN Line marking	185,595	185,595	0	0	0	
WFN182K	WSFN Dowerin- Kalanie Road & Ward Road Intersection Planning and Development	58,000	58,000	58,000	37,975	20,025	In progress
WFN182L	Dowerin Kallannie Road - Bailey Rd Intersection	125,606	125,606	104,640	16,365	88,275	In progress
WFN182M	Dowerin Kalanie Road Verge Maintenance	104,080	104,080	104,080	109,473	(5,393)	Complete
<b>Total</b>		<b>4,563,340</b>	<b>4,455,068</b>	<b>3,963,966</b>	<b>2,283,809</b>	<b>1,680,157</b>	

Account Description		Original Budget	Current Budget	YTD Budget	YTD Actual	Variance Under/(Over)
<b>Infrastructure - Other</b>						
PC071	Dowerin Skate Park Capital Works	38,000	38,000	0	10,678	(10,678) In progress
PC075	Town Site Greening Water Scheme	142,560	142,560	47,520	7,160	40,360
OC003	Town Oval Reticulation Upgrade (Inc Dam)	0	0	0	1,309	(1,309) Costing error. Correction to be made against an operating expense account.
OC043	Swimming Pool - Repair Leaks - Infrastructure Other	250,000	39,209	0	0	0 Project not required. Refer to budget amendment report. Funds not required from reserves.
OC009	Pioneer Pathway Project includes Tin Dog Replica	19,515	19,515	0	0	0
<b>Total</b>		<b>450,075</b>	<b>239,284</b>	<b>47,520</b>	<b>19,147</b>	<b>28,373</b>
<b>TOTALS</b>		<b>5,936,600</b>	<b>5,614,537</b>	<b>4,529,171</b>	<b>2,716,847</b>	<b>1,812,324</b>

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 APRIL 2025

FINANCING ACTIVITIES  
NOTE 9  
BORROWINGS

Repayments - borrowings

Information on borrowings			Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	Loan No.	1 July 2024	Actual	Original Budget	Actual	Original Budget	Actual	Original Budget
		\$	\$	\$	\$	\$	\$	\$
<b>Housing</b>								
Government Regional Officer Housing	100	221,557	(11,903)	(11,903)	209,654	209,654	(7,804)	(7,804)
<b>Recreation and culture</b>								
Dowerin Swimming Pool	101	104,477	(10,032)	(20,153)	94,445	84,324	(940)	(1,790)
<b>Transport</b>								
Multi Tyre Roller	102	97,017	(19,955)	(21,246)	77,062	75,771	(762)	(610)
Smooth Drum Tyre Roller	103	85,596	0	(18,747)	85,596	66,849	0	(830)
<b>Economic services</b>								
Short Stay Accommodation	99	546,219	(36,302)	(36,302)	509,917	509,917	(16,869)	(16,869)
<b>Total</b>		1,054,866	(78,191)	(108,351)	976,675	946,515	(26,375)	(27,903)
Current borrowings		108,351			30,154			
Non-current borrowings		946,515			946,521			
		1,054,866			976,675			

All debenture repayments were financed by general purpose revenue.

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 30 APRIL 2025**

**FINANCING ACTIVITIES  
NOTE 10  
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	119,224	4,192	2,250	0	0	0	0	0	0	123,416	121,474
732 Plant Replacement Reserve	548,552	19,287	10,921	189,351	222,580	0	(270,000)	(270,000)	0	487,190	559,473
733 Sewerage Asset Preservation Reserve	936,174	32,915	17,558	0	0	0	0	0	0	969,089	953,732
734 Information Technology Reserve	26,884	945	(158)	0	14,500	0	0	0	0	27,829	26,725
735 Land & Building Reserve	682,135	23,984	15,597	0	0	0	(485,000)	(485,000)	0	221,119	697,732
738 Recreation Reserve	222,228	7,813	4,379	0	0	0	(210,791)	0	0	19,250	226,607
739 Community Housing Reserve	63,479	2,232	1,198	0	0	0	0	0	0	65,711	64,677
740 Economic Reserve	40,848	1,436	500	0	0	0	0	0	0	42,284	41,348
741 Bowling Green Reserve	144,482	5,080	2,817	10,000	10,000	0	0	0	0	159,562	147,299
742 Tennis Court Reserve	73,763	2,593	1,445	6,000	6,000	0	0	0	0	82,356	75,208
743 Depot Reserve	91,766	3,226	1,897	0	0	0	0	0	0	94,992	93,663
744 Waste Reserve	42,072	1,480	794	0	0	0	0	0	0	43,552	42,866
745 Roads and Infrastructure	421,418	14,817	7,863	234,456	234,456	0	(131,115)	(131,115)	0	539,576	429,281
	<b>3,413,025</b>	<b>120,000</b>	<b>67,060</b>	<b>439,807</b>	<b>487,536</b>	<b>0</b>	<b>(1,096,906)</b>	<b>(886,115)</b>	<b>0</b>	<b>2,875,926</b>	<b>3,480,085</b>

**KEY INFORMATION**

Interest of \$20,544 has been added to Term Deposits, staff will reconcile and process interest for the next reporting period..

	Note	Opening Balance 1 July 2024	Liability Increase	Liability Reduction	Closing Balance 30 April 2025
<b>Other current liabilities</b>		\$	\$	\$	\$
<b>Contract liabilities</b>					
Unspent grants, contributions and reimbursements		641,494	0	0	641,494
<b>Total unspent grants, contributions and reimbursements</b>		641,494	0	0	641,494
<b>Provisions</b>					
Annual leave		125,987	0	0	125,987
Long service leave		40,734	0	(9,200)	31,534
<b>Total Provisions</b>		166,721	0	(9,200)	157,521
<b>Total other current assets</b>		<b>808,215</b>	<b>0</b>	<b>(9,200)</b>	<b>799,015</b>
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 30 APRIL 2025

OPERATING ACTIVITIES

NOTE 12

OPERATING GRANTS AND CONTRIBUTIONS

Provider	Operating grants, subsidies and contributions revenue				Comments
	Original Budget Revenue	Current Budget	YTD Budget	YTD Revenue Actual	
	\$	\$	\$	\$	
<b>Operating grants and subsidies, Contributions and reimbursements</b>					
<b>Governance</b>					
MEMBERS - Contributions & Donations	500	500	410	0	
GEN PUR - Financial Assistance Grant - General	181,208	181,208	135,906	103,384	
GEN PUR - Financial Assistance Grant - Roads	109,968	109,968	91,640	49,472	
ESL BFB - Operating Grant	24,373	24,373	18,279	24,373	
EM - Contributions and Donations	0	0	0	700	
AGED OTHER - Grant Funding - CHSP	226,260	226,260	188,550	150,351	
AGED OTHER - Grant Funding - HCP	404,912	404,912	337,425	359,217	
WELFARE - Grants	5,400	5,400	4,500	0	
OTH HOUSE - Rental Reimbursements	0	0	0	37,103	
ENVIRON - Reimbursements	504	504	420	0	
REC - Contributions & Donations	504	504	420	7,217	
REC - Reimbursements - Other Recreation	504	504	420	2,443	
OTH CUL - Contributions & Donations - Other Culture	2,400	2,400	2,000	0	
OTH CUL - Grants - Other Culture	13,764	13,764	11,470	0	
ROADM - Direct Road Grant (MRWA)	207,253	207,253	207,253	207,253	
TOUR - Other Income Relating to Tourism & Area Promotion	396	396	330	0	
					Additional Grants from Lottery West and Dept. Communities
CRC - Grants	110,000	110,000	110,000	115,833	
CRC - Grants (excl GST)	5,000	5,000	4,160	1,500	
CRC- Contributions and Donations (excl GST)	0	0	0	158	
PWO - Other Reimbursements	300	300	250	0	
POC - Fuel Tax Credits Grant Scheme	7,500	7,500	6,250	0	
POC - Reimbursements	0	0	0	6,618	
ADMIN - Reimbursements	0	0	0	447	
SAL - Reimbursement - Workers Compensation	0	0	0	5,479	
	<b>1,300,746</b>	<b>1,300,746</b>	<b>1,119,683</b>	<b>1,071,547</b>	

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 APRIL 2025

INVESTING ACTIVITIES  
NOTE 13  
NON-OPERATING GRANTS AND CONTRIBUTIONS

		Non operating grants, subsidies and contributions revenue				
		Original Budget Revenue	Current Budget Revenue	YTD Budget	YTD Revenue Actual	Variance
		\$	\$	\$	\$	
<b>Non-operating grants and subsidies</b>						
<b>General purpose funding</b>						
	Gen Pur - Grant Funding (No Gst)	0	0	0	2,692	(2,692)
<b>Recreation and culture</b>						
	Rec - Grants	107,489	107,489	0	0	0
<b>Transport Funding</b>						
RRG	Roadc - Regional Road Group Grants (Mrwa)	386,261	414,039	372,636	154,505	218,131
R2R	Roadc - Roads To Recovery Grant	610,582	610,582	610,582	45,000	565,582
WSFN	Roadc - Other Grants - Roads/Streets	2,308,457	2,308,457	1,490,921	1,260,369	230,552
BS	Roadc - Black Spot Grant	753,286	753,286	753,285	0	753,285
<b>TOTALS</b>		<b>4,166,075</b>	<b>4,193,853</b>	<b>3,227,424</b>	<b>1,462,566</b>	<b>1,764,858</b>

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 APRIL 2025

Aged & Disabled - Other  
Note 14

SP	Sub-Programme Description	Type Description	COA	Description	Original Budget	YTD Budget	YTD Actual	Order Value	Total Actual	Variance (\$)
0806	Aged & Disabled - Other	Operating Expenditure	2080600	AGED OTHER - Employee Costs	\$191,765.00	\$161,580.00	\$201,877.65	\$600.00	\$202,477.65	\$40,897.65
0806	Aged & Disabled - Other	Operating Expenditure	2080603	AGED OTHER - Uniforms	\$2,500.00	\$2,080.00	\$0.00	\$180.00	\$180.00	-\$1,900.00
0806	Aged & Disabled - Other	Operating Expenditure	2080604	AGED OTHER - Training & Development	\$4,000.00	\$3,330.00	\$0.00	\$0.00	\$0.00	-\$3,330.00
0806	Aged & Disabled - Other	Operating Expenditure	2080607	AGED OTHER - Protective Clothing	\$500.00	\$410.00	\$76.18	\$325.55	\$401.73	-\$8.27
0806	Aged & Disabled - Other	Operating Expenditure	2080608	AGED OTHER - Other Employee Expenses	\$1,000.00	\$830.00	\$117.82	\$0.00	\$117.82	-\$712.18
0806	Aged & Disabled - Other	Operating Expenditure	2080609	AGED OTHER - Travel & Accommodation	\$5,500.00	\$4,580.00	\$5,253.12	\$0.00	\$5,253.12	\$673.12
0806	Aged & Disabled - Other	Operating Expenditure	2080610	AGED OTHER - Motor Vehicle Expenses	\$8,000.00	\$6,660.00	\$1,118.09	\$0.00	\$1,118.09	-\$5,541.91
0806	Aged & Disabled - Other	Operating Expenditure	2080615	AGED OTHER - Printing and Stationery	\$1,000.00	\$830.00	\$345.95	\$0.00	\$345.95	-\$484.05
0806	Aged & Disabled - Other	Operating Expenditure	2080616	AGED OTHER - Postage and Freight	\$100.00	\$80.00	\$305.56	\$0.00	\$305.56	\$225.56
0806	Aged & Disabled - Other	Operating Expenditure	2080621	AGED OTHER - Information Technology	\$2,450.00	\$2,040.00	\$0.00	\$4,081.39	\$4,081.39	\$2,041.39
0806	Aged & Disabled - Other	Operating Expenditure	2080640	AGED OTHER - Advertising & Promotion	\$1,500.00	\$1,250.00	\$0.00	\$0.00	\$0.00	-\$1,250.00
0806	Aged & Disabled - Other	Operating Expenditure	2080641	AGED OTHER - Subscriptions & Memberships	\$1,000.00	\$830.00	\$6,025.79	\$0.00	\$6,025.79	\$5,195.79
0806	Aged & Disabled - Other	Operating Expenditure	2080660	AGED OTHER - Client Services	\$97,700.00	\$81,370.00	\$214,424.57	\$112,710.81	\$327,135.38	\$245,765.38
0806	Aged & Disabled - Other	Operating Expenditure	2080686	AGED OTHER - Expensed Minor Asset Purchases	\$4,000.00	\$1,660.00	\$0.00	\$0.00	\$0.00	-\$1,660.00
0806	Aged & Disabled - Other	Operating Expenditure	2080687	AGED OTHER - Other Expenses	\$30,000.00	\$25,000.00	\$8,071.54	\$193.17	\$8,264.71	-\$16,735.29
0806	Aged & Disabled - Other	Operating Expenditure	2080692	AGED OTHER - Depreciation	\$6,000.00	\$5,000.00	\$132.48	\$0.00	\$132.48	-\$4,867.52
0806	Aged & Disabled - Other	Operating Expenditure	2080699	AGED OTHER - Administration Allocated	\$62,510.00	\$52,090.00	\$62,524.24	\$0.00	\$62,524.24	\$10,434.24
<b>Operating Expenditure Total</b>					<b>\$419,525.00</b>	<b>\$349,620.00</b>	<b>\$500,272.99</b>	<b>\$118,090.92</b>	<b>\$618,363.91</b>	<b>\$268,743.91</b>
0806	Aged & Disabled - Other	Operating Income	3080610	AGED OTHER - Grant Funding - CHSP	-\$226,260.00	-\$188,550.00	-\$150,351.21	\$0.00	-\$150,351.21	\$38,198.79
0806	Aged & Disabled - Other	Operating Income	3080615	AGED OTHER - Grant Funding - HCP	-\$404,912.00	-\$337,425.00	-\$359,217.09	\$0.00	-\$359,217.09	-\$21,792.09
0806	Aged & Disabled - Other	Operating Income	3080620	AGED OTHER - Fees & Charges	-\$15,000.00	-\$12,500.00	-\$10,675.91	\$0.00	-\$10,675.91	\$1,824.09
0806	Aged & Disabled - Other	Operating Income	3080635	AGED OTHER - Other Income	-\$1,000.00	-\$830.00	-\$737.31	\$0.00	-\$737.31	\$92.69
<b>Operating Income Total</b>					<b>-\$647,172.00</b>	<b>-\$539,305.00</b>	<b>-\$520,981.52</b>	<b>\$0.00</b>	<b>-\$520,981.52</b>	<b>\$18,323.48</b>
<b>Aged &amp; Disabled - Other Total</b>					<b>(227,647)</b>	<b>(189,685)</b>	<b>(20,709)</b>	<b>118,091</b>	<b>97,382</b>	<b>287,067</b>

SP	Sub-Programme Description	Type Description	COA	Description	Original Budget	YTD Budget	YTD Actual	Order Value	Total Actual	Variance (\$)
<b>NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 30 APRIL 2025</b>				<b>Community Resource Centre Note 15</b>						
SP	Sub-Programme Description	Type Description	COA	Description	Original Budget	YTD Budget	YTD Actual	Order Value	Total Actual	Variance (\$)
1309	Community Resource Centre	Operating Expenditure	2130900	CRC - Employee Costs	\$135,460.00	\$112,870.00	\$136,701.61	\$0.00	\$136,701.61	\$23,831.61
1309	Community Resource Centre	Operating Expenditure	2130903	CRC - Uniforms	\$1,500.00	\$1,250.00	\$72.71	\$630.00	\$702.71	-\$547.29
1309	Community Resource Centre	Operating Expenditure	2130904	CRC - Training & Development	\$6,000.00	\$4,990.00	\$4,568.72	\$4,297.26	\$8,865.98	\$3,875.98
1309	Community Resource Centre	Operating Expenditure	2130908	CRC - Other Employee Expenses	\$1,000.00	\$830.00	\$993.66	\$0.00	\$993.66	\$163.66
1309	Community Resource Centre	Operating Expenditure	2130909	CRC - Travel & Accomodation	\$2,000.00	\$2,000.00	-\$1,108.36	\$0.00	-\$1,108.36	-\$3,108.36
1309	Community Resource Centre	Operating Expenditure	2130915	CRC - Printing and Stationery	\$1,000.00	\$830.00	\$8,829.46	\$374.44	\$9,203.90	\$8,373.90
1309	Community Resource Centre	Operating Expenditure	2130916	CRC - Postage and Freight	\$500.00	\$410.00	\$599.54	\$0.00	\$599.54	\$189.54
1309	Community Resource Centre	Operating Expenditure	2130920	CRC - Communication Expenses	\$1,500.00	\$1,250.00	\$687.85	\$0.00	\$687.85	-\$562.15
1309	Community Resource Centre	Operating Expenditure	2130929	CRC - Donations to Community Groups	\$200.00	\$160.00	\$0.00	\$0.00	\$0.00	-\$160.00
1309	Community Resource Centre	Operating Expenditure	2130930	CRC - Insurance Expenses (Other Than Buildings)	\$525.00	\$524.00	\$459.98	\$0.00	\$459.98	-\$64.02
1309	Community Resource Centre	Operating Expenditure	2130940	CRC - Advertising & Promotion	\$500.00	\$410.00	\$0.00	\$0.00	\$0.00	-\$410.00
1309	Community Resource Centre	Operating Expenditure	2130941	CRC - Subscriptions & Memberships	\$4,000.00	\$4,000.00	\$5,305.24	\$0.00	\$5,305.24	\$1,305.24
1309	Community Resource Centre	Operating Expenditure	2130987	CRC - Other Expenditure	\$5,000.00	\$4,170.00	\$11,443.02	\$454.84	\$11,897.86	\$7,727.86
1309	Community Resource Centre	Operating Expenditure	2130988	CRC - Building Operations	\$0.00	\$0.00	\$276.14	\$505.68	\$781.82	\$781.82
1309	Community Resource Centre	Operating Expenditure	2130992	CRC - Depreciation	\$9,600.00	\$8,000.00	\$0.00	\$0.00	\$0.00	-\$8,000.00
<b>Operating Expenditure Total</b>					<b>\$168,785.00</b>	<b>\$141,694.00</b>	<b>\$168,829.57</b>	<b>\$6,262.22</b>	<b>\$175,091.79</b>	<b>\$33,397.79</b>
1309	Community Resource Centre	Operating Income	3130902	CRC - Commission	-\$9,500.00	-\$7,910.00	\$0.00	\$0.00	\$0.00	\$7,910.00
1309	Community Resource Centre	Operating Income	3130910	CRC - Grants	-\$110,000.00	-\$110,000.00	-\$115,833.00	\$0.00	-\$115,833.00	-\$5,833.00
1309	Community Resource Centre	Operating Income	3130911	CRC - Grants (excl GST)	-\$5,000.00	-\$4,160.00	-\$1,500.00	\$0.00	-\$1,500.00	\$2,660.00
1309	Community Resource Centre	Operating Income	3130920	CRC - Fees & Charges - Events/Programs	-\$4,000.00	-\$3,330.00	-\$3,949.45	\$0.00	-\$3,949.45	-\$619.45
1309	Community Resource Centre	Operating Income	3130935	CRC - Other Income	-\$40,000.00	-\$33,330.00	-\$21,584.77	\$0.00	-\$21,584.77	\$11,745.23
1309	Community Resource Centre	Operating Income	3131000	CRC- Contributions and Donations (excl GST)	\$0.00	\$0.00	-\$157.95	\$0.00	-\$157.95	-\$157.95
<b>Operating Income Total</b>					<b>-\$168,500.00</b>	<b>-\$158,730.00</b>	<b>-\$143,025.17</b>	<b>\$0.00</b>	<b>-\$143,025.17</b>	<b>\$15,704.83</b>
<b>Community Resource Centre Total</b>					<b>285</b>	<b>(17,036)</b>	<b>25,804</b>	<b>6,262</b>	<b>32,067</b>	<b>49,103</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 APRIL 2025**

**NOTE 16  
BUDGET AMENDMENTS**

The following note disclosed the approved amendments to the original budget since budget adoption.

GL Code	Description	Council Resolution	Classification	Original Budget	Current Budget	Increase in Available	Amended Budget Running
						Cash	Balance
						\$	\$
	<b>Budget adoption - Budgeted Closing Position</b>	Budget Review	Opening Surplus(Deficit)	1,710,221	1,480,871	(229,350)	(229,350)
LRC164	LRCIP - Manmanning Road 0.00-5.67	Budget Review	Capital Expenditure	(244,768)	(249,666)	(4,898)	(234,248)
R2R088	Memorial Avenue (R2R)	Budget Review	Capital Expenditure	(53,650)	0	53,650	(180,598)
RC088	Memorial Avenue (Capital)	Budget Review	Capital Expenditure	0	(51,786)	(51,786)	(232,384)
R2R089	Maisey Street (R2R)	Budget Review	Capital Expenditure	(29,203)	0	29,203	(203,181)
RC089	Maisey Street (Capital)	Budget Review	Capital Expenditure	0	(28,560)	(28,560)	(231,741)
R2R093	Stacy Street (R2R)	Budget Review	Capital Expenditure	(39,875)	0	39,875	(191,866)
RC093	Stacy Street (Capital)	Budget Review	Capital Expenditure	0	(38,252)	(38,252)	(230,118)
R2R002	Redding Road (R2R)	Budget Review	Capital Expenditure	(120,450)	0	120,450	(109,668)
R2R026	Minnivale North East Road (R2R)	Budget Review	Capital Expenditure	(5,000)	0	5,000	(104,668)
R2R184	Meckering Road (R2R)	Budget Review	Capital Expenditure	(15,950)	0	15,950	(88,718)
RC184	Meckering Road (Capital)	Budget Review	Capital Expenditure	0	(16,692)	(16,692)	(105,410)
R2R008	Amery - Benjabbering Road (R2R)	Budget Review	Capital Expenditure	(25,000)	0	25,000	(80,410)
PE707	Fastrak Mower (54inch)	Budget Review	Capital Expenditure	0	(22,000)	(22,000)	(102,410)
2040250	OTH GOV - Consultancy - Statutory	Budget Review	Operating Expenditure	(40,000)	(25,000)	15,000	(87,410)
2040251	OTH GOV - Consultancy - Strategic	Budget Review	Operating Expenditure	(7,000)	(22,000)	(15,000)	(102,410)
OC043	Swimming Pool - Repair Leaks - Infrastructure Other	Budget Review	Capital Expenditure	(250,000)	(39,209)	210,791	108,381
	Remove reserve transfer	Budget Review	Financing Activities	210,791	0	(210,791)	(102,410)
3120110	ROADC - Regional Road Group Grants (MRWA)	Budget Review	Capital Expenditure	386,261	414,039	27,778	(74,632)
RRG001	Cunderdin-Minnivale Road (Rrg)	Budget Review	Capital Expenditure	(579,391)	(620,059)	(40,668)	(115,300)
PE110	Loader Cat 938H	Budget Review	Capital Expenditure	(370,000)	0	370,000	254,700
PE706	John Deere 544 P Wheel Loader	Budget Review	Capital Expenditure	0	(345,000)	(345,000)	(90,300)
FEV049	Triathlon & Family Fun Day	Budget Review	Operating Expenditure	(7,500)	0	7,500	(82,800)
BM016	Unit 2/13 Stacy Street - Building Maintenance	Budget Review	Operating Expenditure	(8,720)	(14,195)	(5,475)	(88,275)
BM020	26 O'Loughlen Street - Building Maintenance	Budget Review	Operating Expenditure	(19,140)	(9,140)	10,000	(78,275)
BM028	19 Cottrell Street - Building Maintenance	Budget Review	Operating Expenditure	(13,219)	(21,219)	(8,000)	(86,275)
BM025	Unit 3/11 Hilda Street - Building Maintenance	Budget Review	Operating Expenditure	(2,150)	(4,150)	(2,000)	(88,275)
BM141	Amery Refuse Site - Building Maintenance	Budget Review	Operating Expenditure	(1,300)	(20,600)	(19,300)	(107,575)
W0029	Sewerage Maintenance	Budget Review	Operating Expenditure	(42,034)	(76,034)	(34,000)	(141,575)
BM042	Dowerin Town Hall - Building Maintenance	Budget Review	Operating Expenditure	(34,125)	(26,125)	8,000	(133,575)
W0030	Swimming Pool Bowls Maintenance/Operations	Budget Review	Operating Expenditure	(33,486)	(35,486)	(2,000)	(135,575)
FM000	Footpath Maintenance General (Budgeting Only)	Budget Review	Operating Expenditure	(71,364)	(103,364)	(32,000)	(167,575)
GR000	Gravel Pit Rehabilitation	Budget Review	Operating Expenditure	(40,000)	(60,000)	(20,000)	(187,575)
W0050	Street Trees	Budget Review	Operating Expenditure	(35,500)	(10,500)	25,000	(162,575)
BM059	Short Term Accommodation/Caravan Park Ablutions - E	Budget Review	Operating Expenditure	(2,600)	(4,600)	(2,000)	(164,575)
BM060	Short Term Accommodation - Common/Bbq Area - Buil	Budget Review	Operating Expenditure	(4,300)	(2,300)	2,000	(162,575)
PW001	Private Works Expenditure - As Per Fees & Charges	Budget Review	Operating Expenditure	(35,000)	0	35,000	(127,575)
2030100	RATES - Employee Costs	Budget Review	Operating Expenditure	(50,578)	(15,578)	35,000	(92,575)
2040100	MEMBERS - Employee Costs	Budget Review	Operating Expenditure	(98,574)	(7,545)	91,029	(1,546)
2040116	MEMBERS - Election Expenses	Budget Review	Operating Expenditure	0	(15,000)	(15,000)	(16,546)
2040185	MEMBERS - Legal Expenses	Budget Review	Operating Expenditure	(15,000)	(10,000)	5,000	(11,546)
2040187	MEMBERS - Other Expenses	Budget Review	Operating Expenditure	0	(2,000)	(2,000)	(13,546)
2040200	OTH GOV - Employee Costs	Budget Review	Operating Expenditure	(98,574)	(70,000)	28,574	15,028
2040204	OTH GOV - Training & Development	Budget Review	Operating Expenditure	(5,500)	(15,500)	(10,000)	5,028
2040287	OTH GOV - Other Expenses	Budget Review	Operating Expenditure	0	(2,000)	(2,000)	3,028
2050100	FIRE - Employee Costs	Budget Review	Operating Expenditure	(12,322)	(322)	12,000	15,028
2050304	OLOPS - Training & Development	Budget Review	Operating Expenditure	0	(10,000)	(10,000)	5,028
2050307	OLOPS - Protective Clothing	Budget Review	Operating Expenditure	0	(2,000)	(2,000)	3,028
2070700	OTH HEALTH - Employee Costs	Budget Review	Operating Expenditure	(12,322)	(322)	12,000	15,028
2070752	OTH HEALTH - Consultants	Budget Review	Operating Expenditure	0	(5,000)	(5,000)	10,028
2080686	AGED OTHER - Expensed Minor Asset Purchases	Budget Review	Operating Expenditure	(4,000)	(2,000)	2,000	12,028
2100687	PLAN - Other Expenses	Budget Review	Operating Expenditure	(20,000)	0	20,000	32,028
2110252	SWIM AREAS - Consultants	Budget Review	Operating Expenditure	(67,500)	(85,500)	(18,000)	14,028
2130200	TOUR - Employee Costs	Budget Review	Operating Expenditure	(59,777)	(14,777)	45,000	59,028
2130286	TOUR - Expensed Minor Asset Purchases	Budget Review	Operating Expenditure	(5,000)	(7,000)	(2,000)	57,028
2140200	ADMIN - Employee Costs	Budget Review	Operating Expenditure	(367,001)	(402,001)	(35,000)	22,028
2140300	PWO - Employee Costs	Budget Review	Operating Expenditure	(210,467)	(164,766)	45,701	67,729
2140411	POC - External Parts & Repairs	Budget Review	Operating Expenditure	(160,000)	(180,000)	(20,000)	47,729
	Transfer to IT Reserve	Budget Review	Financing Activities	0	(14,500)	(14,500)	33,229
	Transfer to Plant Reserve	Budget Review	Financing Activities	(189,351)	(222,580)	(33,229)	0