

**SHIRE OF DOWERIN**  
**MONTHLY FINANCIAL REPORT**  
**FOR THE PERIOD ENDED 31 OCTOBER 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 and may change with End of Year Financial processes.

STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 OCTOBER 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    | 1,624,545          | 1,624,545          | 1,624,545          | 1,624,545          | 0                | 0.00%              |      |        | Within Variance                                                                                                                                                                                                |
| Other rates                                             | 6    | 60,296             | 60,296             | 20,096             | 41,138             | 21,042           | 104.71%            | 😊    |        | Ex-Gratia Rates received more than budgeted for by \$21K due to higher tonnage usage.                                                                                                                          |
| Grants, subsidies and contributions                     | 12   | 2,286,934          | 2,286,934          | 827,707            | 525,195            | (302,512)        | (36.55%)           | 😞    | Timing | Grant funding is lower than YTD budget. The is a timing variance (mainly) with receipt of CRC, CHSP and HCP Aged Care funds.                                                                                   |
| Interest revenue                                        |      | 138,772            | 138,772            | 46,252             | 52,710             | 6,458            | 13.96%             |      |        | Within Variance                                                                                                                                                                                                |
| Other revenue                                           |      | 88,907             | 88,907             | 32,284             | 22,023             | (10,261)         | (31.78%)           | 😞    |        | Timing issues                                                                                                                                                                                                  |
| Profit on disposal of assets                            |      | 33,045             | 33,045             | 0                  | 0                  | 0                | 0.00%              |      |        | Within Variance                                                                                                                                                                                                |
|                                                         |      | <b>5,093,453</b>   | <b>5,093,453</b>   | <b>3,016,073</b>   | <b>2,728,968</b>   | <b>(287,105)</b> | <b>9.52%</b>       |      |        |                                                                                                                                                                                                                |
| <b>Expenditure from operating activities</b>            |      |                    |                    |                    |                    |                  |                    |      |        |                                                                                                                                                                                                                |
| Employee costs                                          |      | (2,225,906)        | (2,225,906)        | (740,618)          | (820,689)          | (80,071)         | (10.81%)           | 😞    | Timing | Employee costs are higher than budget, due to the final pay of FY 25 being posted into FY26. Staff are in the process of transacting accruals as part of End of year processes that will reduce this variance. |
| Materials and contracts                                 |      | (2,506,526)        | (2,506,526)        | (868,084)          | (855,782)          | 12,302           | 1.42%              |      |        | Within Variance                                                                                                                                                                                                |
| Utility charges                                         |      | (234,220)          | (234,220)          | (77,932)           | (70,390)           | 7,542            | 9.68%              |      | Timing | Within Variance                                                                                                                                                                                                |
| Depreciation                                            |      | (2,673,800)        | (2,673,800)        | (891,208)          | 0                  | 891,208          | 100.00%            | 😊    | Timing | Depreciation to be processed after 2024/2025 financial audit completed.                                                                                                                                        |
| Finance costs                                           |      | (25,627)           | (25,627)           | (11,748)           | (12,142)           | (394)            | (3.35%)            |      |        | Within Variance                                                                                                                                                                                                |
| Insurance                                               |      | (178,069)          | (178,069)          | (178,044)          | (206,999)          | (28,955)         | (16.26%)           | 😞    | Timing | Insurance allocations to jobs are in progress and budgets should even out after the 2nd instalment in Oct/Nov. Actual Insurance assessment subject to budget review.                                           |
| Other expenditure                                       |      | (79,540)           | (79,540)           | (26,492)           | (15,833)           | 10,659           | 40.23%             | 😊    |        | Within Variance                                                                                                                                                                                                |
| Loss on disposal of assets                              |      | (2,593)            | (2,593)            | 0                  | 0                  | 0                | 0.00%              |      |        | Within Variance                                                                                                                                                                                                |
|                                                         |      | <b>(7,926,281)</b> | <b>(7,926,281)</b> | <b>(2,794,126)</b> | <b>(1,981,835)</b> | <b>812,291</b>   | <b>29.07%</b>      |      |        |                                                                                                                                                                                                                |
| 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                  | 0                | 100.00%            |      |        | Within Variance                                                                                                                                                                                                |
| Movement in liabilities associated with restricted cash |      | 3,793              | 3,793              | 948                | 1,621              | 673              | (70.98%)           |      |        | Within Variance                                                                                                                                                                                                |
| Add: Depreciation on assets                             |      | 2,673,800          | 2,673,800          | 891,208            | 0                  | (891,208)        | 100.00%            | 😊    | Timing | Depreciation to be processed after 2024/2025 financial audit completed.                                                                                                                                        |
| <b>Amount attributable to operating activities</b>      |      | <b>(185,687)</b>   | <b>(185,687)</b>   | <b>1,106,490</b>   | <b>748,754</b>     | <b>(357,088)</b> | <b>267.61%</b>     |      |        |                                                                                                                                                                                                                |

STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 OCTOBER 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   | 3,859,103      | 3,859,103      | 1,102,866      | 1,157,318      | 54,452          | 4.94%              |      |        | Within Variance                                                                                |
| Proceeds from disposal of assets                      | 7    | 224,144        | 224,144        | 56,036         | 0              | (56,036)        | (100.00%)          | ☹️   | Timing | Disposal of Plant Underway                                                                     |
| Payments for property, plant and equipment            | 8    | (562,385)      | (562,385)      | (141,835)      | (140,130)      | 1,705           | (1.20%)            |      |        | Within Variance                                                                                |
| Payments for infrastructure                           | 8    | (4,688,102)    | (4,688,102)    | (1,448,157)    | (104,584)      | 1,343,573       | (26.26%)           | 😊    | Timing | Capital works program underway                                                                 |
| Amount attributable to investing activities           |      | (1,167,240)    | (1,167,240)    | (431,090)      | 912,603        | 1,343,693       | 311.70%            |      |        |                                                                                                |
| <b>Financing Activities</b>                           |      |                |                |                |                |                 |                    |      |        |                                                                                                |
| <b>Inflows from financing activities</b>              |      |                |                |                |                |                 |                    |      |        |                                                                                                |
| Transfer from reserves                                | 10   | 806,460        | 806,460        | 201,615        | 0              | (201,615)       | (100.00%)          |      |        | Within Variance                                                                                |
|                                                       |      | 806,460        | 806,460        | 201,615        | 0              | (201,615)       | 100.00%            |      |        |                                                                                                |
| <b>Outflows from financing activities</b>             |      |                |                |                |                |                 |                    |      |        |                                                                                                |
| Repayment of debentures                               | 9    | (110,627)      | (110,627)      | (24,296)       | (24,296)       | 0               | 0.00%              |      |        | Within Variance                                                                                |
| Transfer to reserves                                  | 10   | (180,941)      | (180,941)      | (52,315)       | (52,315)       | 0               | 0.00%              |      |        | Within Variance                                                                                |
|                                                       |      | (291,568)      | (291,568)      | (76,611)       | (76,611)       | 0               |                    |      |        |                                                                                                |
| Amount attributable to financing activities           |      | 514,892        | 514,892        | 125,004        | (76,611)       | (201,615)       | 161.29%            |      |        |                                                                                                |
| <b>MOVEMENT IN SURPLUS OR DEFICIT</b>                 |      |                |                |                |                |                 |                    |      |        |                                                                                                |
| Surplus or deficit at the start of the financial year |      | 838,035        | 838,035        | 838,035        | 857,367        | 19,332          | 2.31%              |      |        | The Actual brought forward surplus is not finalised and may change pending audit finalisation. |
| Amount attributable to operating activities           |      | (185,687)      | (185,687)      | 1,106,490      | 748,754        | (357,736)       | (32.33%)           |      |        |                                                                                                |
| Amount attributable to investing activities           |      | (1,167,240)    | (1,167,240)    | (431,090)      | 912,603        | 1,343,693       | (311.70%)          |      |        |                                                                                                |
| Amount attributable to financing activities           |      | 514,892        | 514,892        | 125,004        | (76,611)       | (201,615)       | (161.29%)          |      |        |                                                                                                |
| Surplus or deficit at the end of the financial year   |      | 0              | 0              | 1,638,440      | 2,442,114      | 804,323         | (49%)              |      |        |                                                                                                |

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 \$10,000 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 OCTOBER 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   |
|----------------------------------------------------------------|-------|------------------|--------------|
| <b>Non-cash items excluded from operating activities</b>       |       |                  |              |
| <b>Adjustments to operating activities</b>                     |       |                  |              |
| Less: Profit on asset disposals                                | 7     | (33,045)         | 0            |
| Movement in liabilities associated with restricted cash        |       | 3,792            | 1,621        |
| Add: Loss on asset disposals                                   | 7     | 2,593            | 0            |
| Add: Depreciation on assets                                    |       | 2,673,800        | 0            |
| <b>Total non-cash items excluded from operating activities</b> |       | <b>2,647,140</b> | <b>1,621</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.

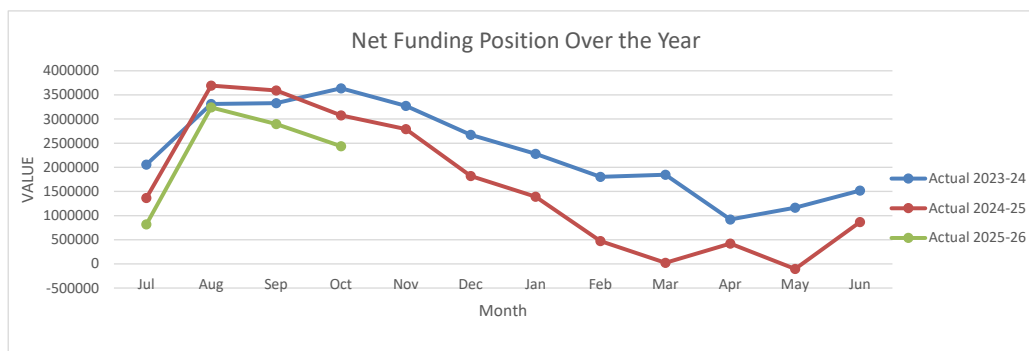
|                                                | Surplus BFWD<br>Adopted Budget | Last Year<br>UnAudited Actual<br>30 June 2025 | This Time Last Year<br>31 Oct 2024 | Year to Date<br>31 October 2025 |
|------------------------------------------------|--------------------------------|-----------------------------------------------|------------------------------------|---------------------------------|
| <b>Adjustments to net current assets</b>       |                                |                                               |                                    |                                 |
| Less: Reserves - restricted cash               | 10                             | (3,622,309)                                   | (3,406,600)                        | (3,674,624)                     |
| Add: Borrowings                                | 9                              | 110,627                                       | 84,437                             | 86,331                          |
| Add: Provisions funded by Reserve              |                                | 123,522                                       | 118,907                            | 125,143                         |
| <b>Total adjustments to net current assets</b> |                                | <b>(3,388,160)</b>                            | <b>(3,203,256)</b>                 | <b>(3,463,150)</b>              |

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

|                                                      |     |                    |                    |                    |
|------------------------------------------------------|-----|--------------------|--------------------|--------------------|
| <b>Current assets</b>                                |     |                    |                    |                    |
| Cash and cash equivalents                            | 2   | 4,381,453          | 4,382,196          | 6,499,177          |
| Rates and charges receivables                        | 3   | 0                  | 54,103             | 484,708            |
| Receivables                                          | 3   | 322,829            | 612,222            | 198,364            |
| Contract Assets                                      |     | 536,970            | 318,658            | 0                  |
| Stock on Hand                                        | 4   | 22,172             | 14,681             | 61,365             |
| <b>Total Current Assets</b>                          |     | <b>5,263,424</b>   | <b>5,381,860</b>   | <b>7,243,614</b>   |
| <b>Less: Current liabilities</b>                     |     |                    |                    |                    |
| Payables                                             | 5   | (475,295)          | (557,394)          | (90,566)           |
| Borrowings                                           | 9   | (110,627)          | (110,628)          | (84,437)           |
| Contract liabilities                                 | 11  | (293,786)          | (293,786)          | (641,494)          |
| Provisions                                           | 11  | (157,521)          | (174,527)          | (157,521)          |
| <b>Total Current Liabilities</b>                     |     | <b>(1,037,229)</b> | <b>(1,136,335)</b> | <b>(974,018)</b>   |
|                                                      |     | <b>4,226,195</b>   | <b>4,245,525</b>   | <b>6,269,596</b>   |
| <b>Less: Total adjustments to net current assets</b> | (b) | <b>(3,388,160)</b> | <b>(3,388,159)</b> | <b>(3,203,256)</b> |
| <b>Closing funding surplus / (deficit)</b>           |     | <b>838,035</b>     | <b>857,367</b>     | <b>3,066,340</b>   |
|                                                      |     |                    |                    | <b>2,436,588</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.



## KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 31 OCTOBER 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

#### Grants, subsidies and contributions

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

#### Capital grants, subsidies and contributions

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

#### REVENUE FROM CONTRACTS WITH CUSTOMERS

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

#### Fees and charges

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

#### SERVICE CHARGES

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

#### Interest revenue

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

#### Other revenue

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

#### Profit on disposal of assets

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

## NATURE OR TYPE DESCRIPTIONS

### EXPENSES

#### EMPLOYEE COSTS

All costs associate with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations,

#### MATERIALS AND CONTRACTS

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

agreements, communication expenses, advertising expenses,

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

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

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

#### Insurance

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

#### Loss on disposal of assets

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

#### Depreciation

Depreciation expense raised on all classes of assets.

#### Finance costs

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

#### Other expenditure

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

**SHIRE OF DOWERIN**  
**STATEMENT OF FINANCIAL POSITION**  
**FOR THE PERIOD ENDED 31 OCTOBER 2025**

|                                      | NOTE | 31 October 2025 | Unaudited<br>30 June 2025 |
|--------------------------------------|------|-----------------|---------------------------|
|                                      |      | \$              | \$                        |
| <b>CURRENT ASSETS</b>                |      |                 |                           |
| Cash and cash equivalents            |      | 5,626,708       | 4,382,196                 |
| Trade and other receivables          |      | 830,404         | 666,325                   |
| Inventories                          |      | 19,936          | 14,681                    |
| Contract Assets                      |      | 318,658         | 318,658                   |
| <b>NON-CURRENT ASSETS</b>            |      |                 |                           |
| Trade and other receivables          |      | 25,824          | 25,824                    |
| Other financial assets               |      | 59,715          | 59,715                    |
| Property, plant and equipment        |      | 20,129,278      | 19,989,148                |
| Infrastructure                       |      | 89,324,260      | 89,214,156                |
| <b>TOTAL NON-CURRENT ASSETS</b>      |      | 109,539,077     | 109,288,843               |
| <b>TOTAL ASSETS</b>                  |      | 116,334,783     | 114,670,703               |
| Trade and other payables             |      | 341,322         | 557,394                   |
| Other liabilities                    |      | 293,786         | 293,786                   |
| Borrowings                           |      | 86,331          | 110,628                   |
| Employee related provisions          |      | 174,527         | 174,527                   |
| <b>TOTAL CURRENT LIABILITIES</b>     |      | 895,966         | 1,136,335                 |
| <b>NON-CURRENT LIABILITIES</b>       |      |                 |                           |
| Borrowings                           |      | 835,887         | 835,887                   |
| Employee related provisions          |      | 88,385          | 88,385                    |
| <b>TOTAL NON-CURRENT LIABILITIES</b> |      | 924,272         | 924,272                   |
| <b>TOTAL LIABILITIES</b>             |      | 1,820,238       | 2,060,607                 |
| <b>NET ASSETS</b>                    |      | 114,514,545     | 112,610,096               |
| <b>EQUITY</b>                        |      |                 |                           |
| Retained surplus                     |      | 37,585,985      | 35,733,852                |
| Reserve accounts                     |      | 3,674,625       | 3,622,309                 |
| Revaluation surplus                  |      | 73,253,935      | 73,253,935                |
| <b>TOTAL EQUITY</b>                  |      | 114,514,545     | 112,610,096               |

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 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 09 November 2025

**SIGNIFICANT ACCOUNTING POLICES**

**CRITICAL ACCOUNTING ESTIMATES**

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and 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 OCTOBER 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 and may change with end of year processes**

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       | \$0.86 M       | \$0.02 M        |
| Closing                     | \$0.00 M       | \$1.64 M       | \$2.44 M       | \$0.80 M        |

Refer to Statement of Financial Activity

|                   |          |            |                |          |               |                  |          |             |
|-------------------|----------|------------|----------------|----------|---------------|------------------|----------|-------------|
|                   | \$5.81 M | % of total |                | \$0.34 M | % Outstanding |                  | \$0.30 M | % Collected |
| Unrestricted Cash | \$2.14 M | 36.8%      | Trade Payables | \$0.09 M |               | Rates Receivable | \$0.34 M | 74.7%       |
| Restricted Cash   | \$3.67 M | 63.2%      | Over 30 Days   |          | 0.2%          | Trade Receivable | \$0.30 M |             |
|                   |          |            | Over 90 Days   |          | 0.1%          | Over 30 Days     |          | 100.1%      |
|                   |          |            |                |          |               | Over 90 Days     |          | 93.1%       |

Refer to Note 2 - Cash and Financial Assets

Refer to Note 5 - Payables

Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities

| Adopted Budget | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) |
|----------------|----------------|----------------|-----------------|
| (\$0.19 M)     | \$1.11 M       | \$0.75 M       | (\$0.36 M)      |

Refer to Statement of Financial Activity

| Rates Revenue |          |      | Operating Grants and Contributions |          |         | Fees and Charges |          |        |
|---------------|----------|------|------------------------------------|----------|---------|------------------|----------|--------|
| YTD Budget    | \$1.64 M | 1.3% | YTD Budget                         | \$0.83 M | (36.5%) | YTD Budget       | \$0.47 M | (0.4%) |

Refer to Note 6 - Rate Revenue

Refer to Note 12 - Operating Grants and Contributions

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities

| Adopted Budget | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) |
|----------------|----------------|----------------|-----------------|
| (\$1.17 M)     | (\$0.43 M)     | \$0.91 M       | \$1.34 M        |

Refer to Statement of Financial Activity

| Proceeds on sale |          |          | Asset Acquisition |          |         | Non-Operating Grants |          |            |
|------------------|----------|----------|-------------------|----------|---------|----------------------|----------|------------|
| YTD Actual       | \$0.00 M | %        | YTD Actual        | \$0.24 M | % Spent | YTD Actual           | \$1.16 M | % Received |
| Adopted Budget   | \$0.22 M | (100.0%) | Adopted Budget    | \$5.25 M | (95.3%) | Adopted Budget       | \$3.86 M | (70.0%)    |

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       | \$0.13 M       | (\$0.08 M)     | (\$0.20 M)      |

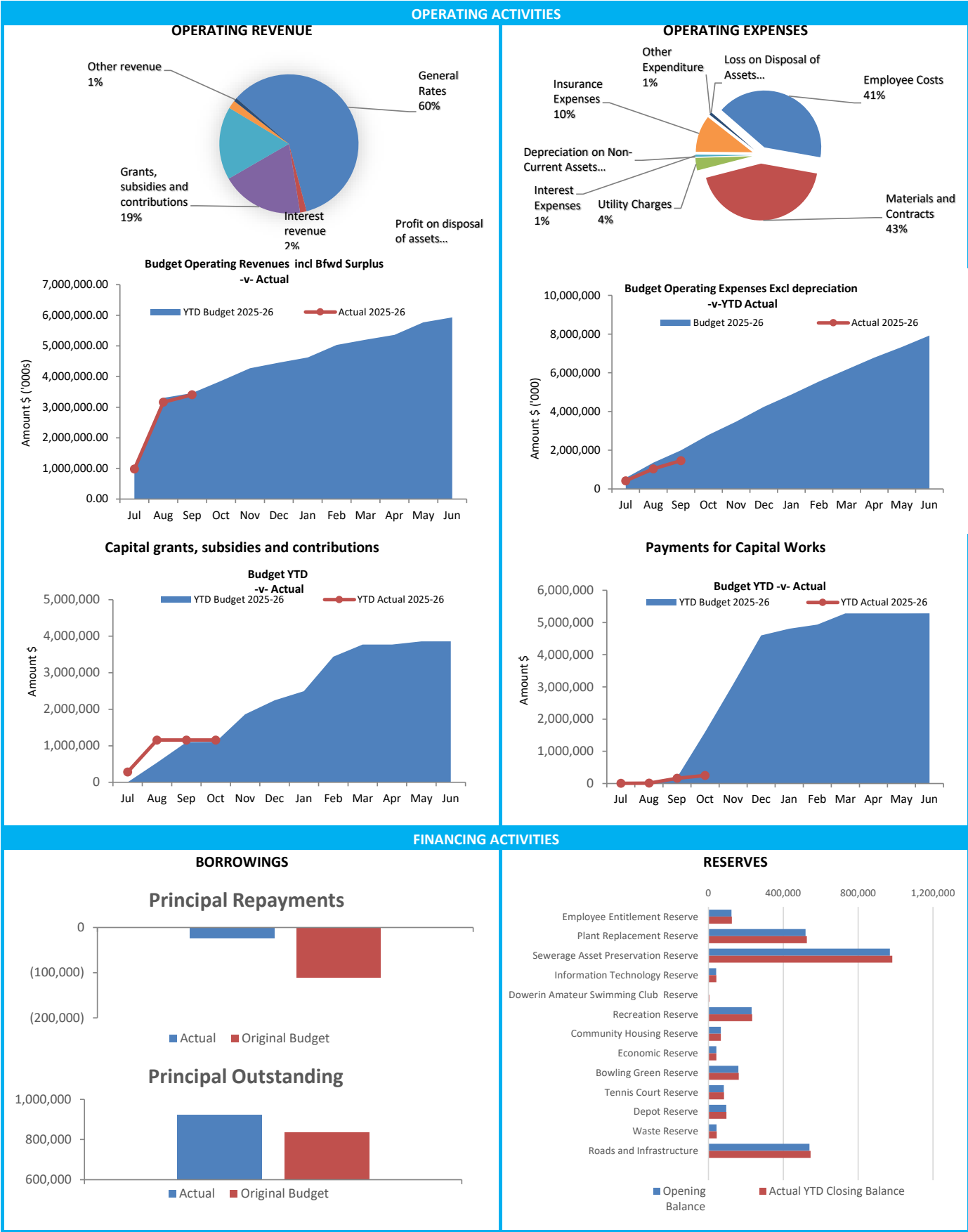
Refer to Statement of Financial Activity

| Borrowings           |          | Reserves         |          |
|----------------------|----------|------------------|----------|
| Principal repayments | \$0.11 M | Reserves balance | \$3.67 M |
| Interest expense     | \$0.03 M | Interest earned  | \$0.00 M |
| Principal due        | \$0.92 M |                  |          |

Refer to Note 9 - Borrowings

Refer to Note 10 - Cash Reserves

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



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 OCTOBER 2025

NOTE 1  
BY PROGRAM

|                                                              | Ref<br>Note | Adopted Budget     | Current Budget     | YTD<br>Budget<br>(a) | YTD<br>Actual<br>(b) | Var. \$<br>(b)-(a) | Var. %<br>(b)-(a)/(a) |
|--------------------------------------------------------------|-------------|--------------------|--------------------|----------------------|----------------------|--------------------|-----------------------|
|                                                              |             | \$                 |                    | \$                   | \$                   | \$                 | %                     |
| <b>Revenue from operating activities</b>                     |             |                    |                    |                      |                      |                    |                       |
| Governance                                                   |             | 0                  | 0                  | 0                    | 27                   | 27                 | 0.00%                 |
| General purpose funding                                      |             | 2,825,334          | 2,825,334          | 1,943,552            | 1,926,647            | (16,905)           | (0.87%)               |
| Law, order and public safety                                 |             | 62,350             | 62,350             | 23,440               | 19,284               | (4,156)            | (17.73%)              |
| Education and welfare                                        |             | 867,880            | 867,880            | 286,972              | 202,607              | (84,365)           | (29.40%)              |
| Housing                                                      |             | 175,100            | 175,100            | 58,364               | 58,894               | 530                | 0.91%                 |
| Community amenities                                          |             | 289,264            | 289,264            | 274,661              | 277,466              | 2,805              | 1.02%                 |
| Recreation and culture                                       |             | 67,515             | 67,515             | 18,488               | 21,000               | 2,512              | 13.59%                |
| Transport                                                    |             | 250,813            | 250,813            | 226,664              | 7,219                | (219,445)          | (96.82%)              |
| Economic services                                            |             | 460,800            | 460,800            | 153,580              | 186,363              | 32,783             | 21.35%                |
| Other property and services                                  |             | 91,397             | 91,397             | 29,356               | 29,379               | 23                 | 0.08%                 |
|                                                              |             | <b>5,093,453</b>   | <b>5,093,453</b>   | <b>3,016,073</b>     | <b>2,728,969</b>     | <b>(287,104)</b>   |                       |
| <b>Expenditure from operating activities</b>                 |             |                    |                    |                      |                      |                    |                       |
| Governance                                                   |             | (498,065)          | (498,065)          | (215,150)            | (173,984)            | 41,166             | 19.13%                |
| General purpose funding                                      |             | (208,614)          | (208,614)          | (69,508)             | (75,872)             | (6,364)            | (9.16%)               |
| Law, order and public safety                                 |             | (186,387)          | (186,387)          | (72,439)             | (40,950)             | 31,489             | 43.47%                |
| Health                                                       |             | (47,268)           | (47,268)           | (15,740)             | (14,147)             | 1,593              | 10.12%                |
| Education and welfare                                        |             | (937,230)          | (937,230)          | (320,382)            | (271,477)            | 48,905             | 15.26%                |
| Housing                                                      |             | (378,060)          | (378,060)          | (145,812)            | (102,694)            | 43,118             | 29.57%                |
| Recreation and culture                                       |             | (1,495,949)        | (1,495,949)        | (516,465)            | (233,642)            | 282,823            | 54.76%                |
| Transport                                                    |             | (2,605,641)        | (2,605,641)        | (879,747)            | (469,532)            | 410,215            | 46.63%                |
| Economic services                                            |             | (897,547)          | (897,547)          | (298,244)            | (295,573)            | 2,671              | 0.90%                 |
| Other property and services                                  |             | (48,325)           | (48,325)           | (50,331)             | (171,683)            | (121,352)          | (241.11%)             |
|                                                              |             | <b>(7,926,281)</b> | <b>(7,926,281)</b> | <b>(2,794,126)</b>   | <b>(1,981,836)</b>   | <b>812,290</b>     |                       |
| Less: Profit on asset disposals                              |             | (33,045)           | (33,045)           | (8,261)              | 0                    | 8,261              | 100.00%               |
| Add: Loss on asset disposal                                  |             | 2,593              | 2,593              | 648                  | 0                    | (648)              | 100.00%               |
| Movement in liabilities associated with restricted cash      |             | 3,793              | 3,793              | 948                  | 1,621                | 673                | (70.98%)              |
| Add: Depreciation on assets                                  |             | 2,673,800          | 2,673,800          | 891,208              | 0                    | (891,208)          | (100.00%)             |
|                                                              |             | <b>(185,687)</b>   | <b>(185,687)</b>   | <b>1,106,490</b>     | <b>748,754</b>       | <b>(357,088)</b>   |                       |
| <b>Amount attributable to operating activities</b>           |             |                    |                    |                      |                      |                    |                       |
| <b>CONTINUED</b>                                             |             |                    |                    |                      |                      |                    |                       |
| <b>Investing Activities</b>                                  |             |                    |                    |                      |                      |                    |                       |
| Capital grants, subsidies and contributions                  | 13          | 3,859,103          | 3,859,103          | 1,102,866            | 1,157,318            | 54,452             | 4.94%                 |
| Proceeds from disposal of assets                             | 7           | 224,144            | 224,144            | 56,036               | 0                    | (56,036)           | (100.00%)             |
| Payments for property, plant and equipment                   | 8           | (562,385)          | (562,385)          | (141,835)            | (140,130)            | 1,705              | (1.20%)               |
| Payments for infrastructure                                  | 8           | (4,688,102)        | (4,688,102)        | (1,448,157)          | (104,584)            | 1,343,573          | 92.78%                |
|                                                              |             | <b>(1,167,240)</b> | <b>(1,167,240)</b> | <b>(431,090)</b>     | <b>912,603</b>       | <b>1,343,693</b>   |                       |
| <b>Amount attributable to investing activities</b>           |             |                    |                    |                      |                      |                    |                       |
| <b>Financing Activities</b>                                  |             |                    |                    |                      |                      |                    |                       |
| Transfer from reserves                                       | 10          | 806,460            | 806,460            | 201,615              | 0                    | (201,615)          | (100.00%)             |
| Repayment of debentures                                      | 9           | (110,627)          | (110,627)          | (24,296)             | (24,296)             | 0                  | 0.00%                 |
| Transfer to reserves                                         | 10          | (180,941)          | (180,941)          | (52,315)             | (52,315)             | 0                  | 0.00%                 |
|                                                              |             | <b>514,892</b>     | <b>514,892</b>     | <b>125,004</b>       | <b>(76,611)</b>      | <b>(201,615)</b>   |                       |
| <b>Amount attributable to financing activities</b>           |             |                    |                    |                      |                      |                    |                       |
| <b>Surplus or deficit at the start of the financial year</b> |             | 838,035            | 838,035            | 838,035              | 857,367              | 19,332             | 2.31%                 |
| <b>Amount attributable to operating activities</b>           |             | (185,687)          | (185,687)          | 1,106,490            | 748,754              | (357,088)          | (32.33%)              |
| <b>Amount attributable to investing activities</b>           |             | (1,167,240)        | (1,167,240)        | (431,090)            | 912,603              | 1,343,693          | (311.70%)             |
| <b>Amount attributable to financing activities</b>           |             | 514,892            | 514,892            | 125,004              | (76,611)             | (201,615)          | (161.29%)             |
| <b>Surplus or deficit at the end of the financial year</b>   |             | <b>0</b>           | <b>0</b>           | <b>1,638,440</b>     | <b>2,442,114</b>     | <b>804,323</b>     | <b>49.05%</b>         |

**KEY TERMS AND DESCRIPTIONS**  
**FOR THE PERIOD ENDED 31 OCTOBER 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**  
**GOVERNANCE**

**ACTIVITIES**

To provide a decision making process for the efficient allocation of resources

To include the activities of membes of Council and the administration support available to the Council for the provision of governance of the district. Other costs relat to assisting elected members and ratepayers on matters which do not concern specific Council services.

**GENERAL PURPOSE FUNDING**

To collect revenue to allow for the provision of services. Rates, general purpose government grants and interest revenue.

**LAW, ORDER, PUBLIC SAFETY**

To provide services to help ensure a safer and environmentally conscious community.

Supervision and enforcement of various local laws relating to fire prevention, animal control, community crime prevention and other aspects of public safety including emergency services.

**HEALTH**

To provide an operational framework for environmental and community health.

Inspection of food premises and food control.

**EDUCATION AND WELFARE**

To provide services to disadvantaged persons including the elderly, children and youth.

Maintenance and operational costs of the Dowerin Child Care Centre; Dowerin Home Care, Commonwealth Home Support Program (CHSP), community nursing and other support services.

**HOUSING**

To provide and maintain housing for staff, aged and community housing projects operated by Joint Venture with the Department of Housing.

Provision and maintenance of all Shire responsible housing.

**COMMUNITY AMENITIES**

To provide necessary services as required by the community.

Rubbish collection and recycling, operation of disposal sites, administration, maintenance & operation of the Dowerin Townsite Sewerage Scheme. Administration of the Shire of Dowerin Town Planning Scheme. Administration, maintenance & operation of the Dowerin & Minnivale public cemeteries, public toilets & the Dowerin Community Bus.

**RECREATION AND CULTURE**

To establish & effectively manage infrastructure and resources which will help the social wellbeing of the community.

Maintenance and operation of public halls, sporting pavilions, parks and gardens, recreation centre, sports playing surface areas and reserves including football oval, hockey oval, tennis courts, bowling greens and golf course. Contribution to the operation of the Dowerin Public Library.

**TRANSPORT**

To provide safe, effective and e3fficient transport services to the community.

Construction and maintenance of streets, roads, footpaths, drainage & signs. Maintenance and operation of street lights, works depot and aerodrome. Cleaning of streets and provision and maintenance of street trees. Purchase, maintenance and operation of plant.

**ECONOMIC SERVICES**

To help promote the Shire and its economic wellbeing.

Tourism and area promotion including the maintenance and operation of the Shire of Dowerin Short Stay Acommodation facilities. Provision of rural services including building control, standpipes, noxious weeds and vermin control. Assistance with the operations of the annual Dowerin Field Day. Maintenance costs associated with the Dowerin Community Resource Centre.

**OTHER PROPERTY AND SERVICES**

To monitor and control Council's overheads operating accounts.

Private works, plant repairs and operations. Works and administration overheads. Materials and stores.

| Description                        | Classification                     | Unrestricted | Restricted | Total Cash | Institution | Interest Rate | Maturity Date |
|------------------------------------|------------------------------------|--------------|------------|------------|-------------|---------------|---------------|
|                                    |                                    | \$           | \$         | \$         |             |               |               |
| Cash on hand                       |                                    |              |            |            |             |               |               |
| Floats                             | Cash and cash equivalents          | 500          | 0          | 500        | On-hand     |               |               |
| Municipal Bank Account             | Cash and cash equivalents          | 438,324      | 0          | 438,324    | NAB         | 0.05%         | At Call       |
| Term Deposits                      |                                    |              |            |            |             |               |               |
| 315-8962                           | Financial assets at amortised cost | 0            | 1,098,878  | 1,098,878  | NAB         | 4.14%         | 5/12/2025     |
| 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     | 4.20%         | 1/11/2025     |
| 036107-297910                      | Financial assets at amortised cost | 500,000      |            | 500,000    | Westpac     | 4.24%         | 4/11/2025     |
| 036107-298171                      | Financial assets at amortised cost | 1,200,000    |            | 1,200,000  | Westpac     | 4.25%         | 20/11/2025    |
| Total                              |                                    | 2,138,824    | 3,674,624  | 5,813,448  |             |               |               |
| Comprising                         |                                    |              |            |            |             |               |               |
| Cash and cash equivalents          |                                    | 438,824      | 0          | 438,824    |             |               |               |
| Financial assets at amortised cost |                                    | 1,700,000    | 3,674,624  | 5,374,624  |             |               |               |
|                                    |                                    | 2,138,824    | 3,674,624  | 5,813,448  |             |               |               |

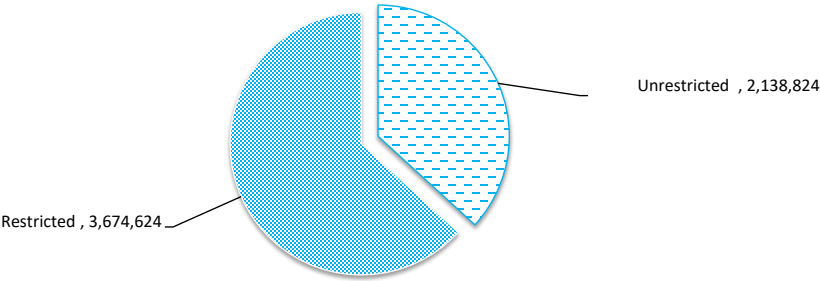
KEY INFORMATION

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.



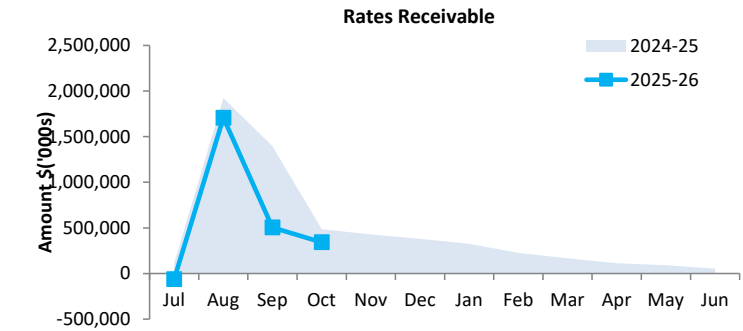
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 OCTOBER 2025

OPERATING ACTIVITIES  
NOTE 3  
RECEIVABLES

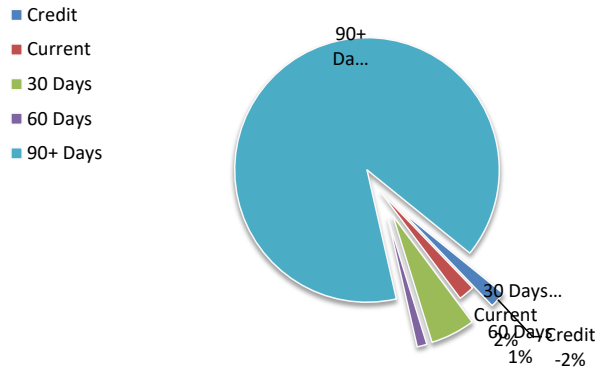
| Rates receivable               | 30 Jun 2025 | 31 Oct 2025 | Receivables - general                                          | Credit  | Current | 30 Days | 60 Days | 90+ Days | Total   |
|--------------------------------|-------------|-------------|----------------------------------------------------------------|---------|---------|---------|---------|----------|---------|
|                                | \$          | \$          |                                                                | \$      | \$      | \$      | \$      | \$       | \$      |
| Opening arrears previous years | 126,892     | 18,464      | Receivables - general                                          | (2,188) | 2,168   | 5,993   | 1,323   | 98,432   | 105,728 |
| Levied - Rates revenue         | 1,604,471   | 1,646,098   | Percentage                                                     | (2.1%)  | 2.1%    | 5.7%    | 1.3%    | 93.1%    |         |
| Less - collections             | (1,712,899) | (1,242,935) | Balance per trial balance                                      |         |         |         |         |          |         |
| Equals current outstanding     | 18,464      | 421,626     | Sundry receivable                                              | (2,188) | 2,168   | 5,993   | 1,323   | 98,432   | 105,728 |
|                                |             |             | Accrued Income                                                 | 0       | 58,242  | 0       | 0       | 0        | 58,242  |
|                                |             |             | Other Receivable                                               | 0       | 139,546 | 0       | 0       | 0        | 139,546 |
| Net rates collectable          | 18,464      | 342,612     | Total receivables general outstanding                          |         |         |         |         |          | 303,516 |
| % Collected                    | 98.9%       | 74.7%       | Amounts shown above include GST (where applicable)             |         |         |         |         |          |         |
|                                |             |             | Sundry Receivables includes ESL, Rubbish and Sewerage charges. |         |         |         |         |          |         |

KEY INFORMATION

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



Accounts Receivable (non-rates)



|                                                    | Opening<br>Balance<br><br>1 July 2025 | Asset<br>Increase/(Decrease) | Closing<br>Balance<br>31 October<br>2025 |
|----------------------------------------------------|---------------------------------------|------------------------------|------------------------------------------|
| Other current assets                               | \$                                    | \$                           | \$                                       |
| Stock On Hand                                      | 14,681                                | 5,255                        | 19,936                                   |
| Total other current assets                         | 14,681                                | 5,255                        | 19,936                                   |
| Amounts shown above include GST (where applicable) |                                       |                              |                                          |

Inventory

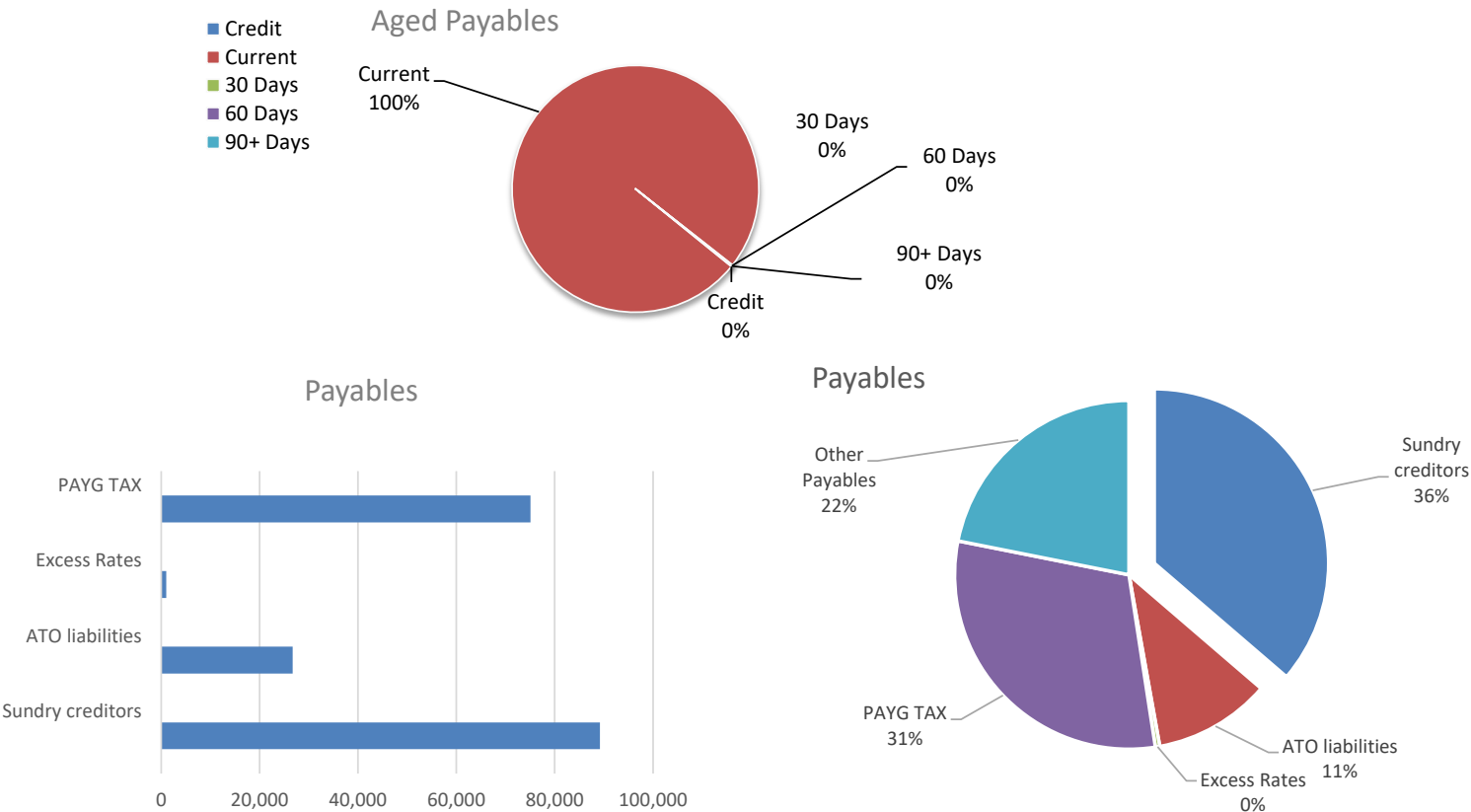
Inventories are measured at the lower of cost and net realisable value.  
Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

| Payables - general                        | Credit | Current | 30 Days | 60 Days | 90+ Days | Total          |
|-------------------------------------------|--------|---------|---------|---------|----------|----------------|
|                                           | \$     | \$      | \$      | \$      | \$       | \$             |
| Payables - general                        | 0      | 340,501 | 358     | 0       | 463      | 341,322        |
| Percentage                                | 0%     | 99.8%   | 0.1%    | 0%      | 0.1%     |                |
| <b>Balance per trial balance</b>          |        |         |         |         |          |                |
| Sundry creditors                          | 0      | 88,366  | 358     | 0       | 463      | 89,187         |
| ATO liabilities                           | 0      | 26,705  | 0       | 0       | 0        | 26,705         |
| Excess Rates                              | 0      | 1,005   | 0       | 0       | 0        | 1,005          |
| PAYG TAX                                  | 0      | 75,045  | 0       | 0       | 0        | 75,045         |
| Other Payables                            | 0      | 53,759  | 0       | 0       | 0        | 53,759         |
| Payroll Creditors                         | 0      | (3,891) | 0       | 0       | 0        | (3,891)        |
| Accrued Loan Interest                     | 0      | 5,883   | 0       | 0       | 0        | 5,883          |
| Bonds & Deposits Held - CI                | 0      | 10,549  | 0       | 0       | 0        | 10,549         |
| Accrued Expenses                          | 0      | 25,060  | 0       | 0       | 0        | 25,060         |
| <b>Total payables general outstanding</b> |        |         |         |         |          | <b>341,322</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

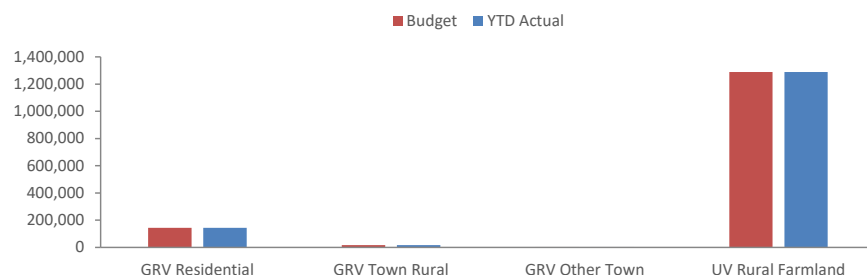


FOR THE PERIOD ENDED 31 OCTOBER 2025

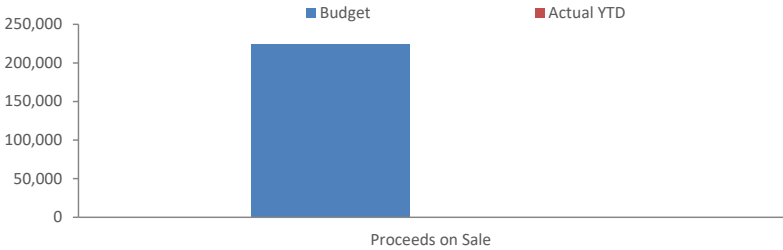
OPERATING ACTIVITIES  
NOTE 6  
RATE REVENUE

| General rate revenue             | Original Budget       |                         |                    |                  |                 |              |                  | YTD Actual       |                  |               |                  |
|----------------------------------|-----------------------|-------------------------|--------------------|------------------|-----------------|--------------|------------------|------------------|------------------|---------------|------------------|
|                                  | Rate in<br>\$ (cents) | Number of<br>Properties | Rateable<br>Value  | Rate<br>Revenue  | Interim<br>Rate | Back<br>Rate | Total<br>Revenue | Rate<br>Revenue  | Interim<br>Rates | Back<br>Rates | Total<br>Revenue |
| RATE TYPE                        |                       |                         |                    | \$               | \$              | \$           | \$               | \$               | \$               | \$            | \$               |
| <b>Gross rental value</b>        |                       |                         |                    |                  |                 |              |                  |                  |                  |               |                  |
| GRV Residential                  | 0.07725               | 128                     | 1,862,796          | 143,901          | 0               | 0            | 143,901          | 143,901          | 0                | 0             | 143,901          |
| 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            |
| <b>Unimproved value</b>          |                       |                         |                    |                  |                 |              |                  |                  |                  |               |                  |
| 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        |
| <b>Sub-Total</b>                 |                       | <b>384</b>              | <b>333,466,384</b> | <b>1,473,466</b> | <b>0</b>        | <b>0</b>     | <b>1,473,465</b> | <b>1,473,465</b> | <b>0</b>         | <b>0</b>      | <b>1,453,880</b> |
| <b>Minimum payment</b>           | <b>Minimum \$</b>     |                         |                    |                  |                 |              |                  |                  |                  |               |                  |
| <b>Gross rental value</b>        |                       |                         |                    |                  |                 |              |                  |                  |                  |               |                  |
| 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            |
| <b>Unimproved value</b>          |                       |                         |                    |                  |                 |              |                  |                  |                  |               |                  |
| 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            |
| <b>Sub-total</b>                 |                       | <b>184</b>              | <b>7,597,363</b>   | <b>151,080</b>   | <b>0</b>        | <b>0</b>     | <b>151,080</b>   | <b>151,080</b>   | <b>0</b>         | <b>0</b>      | <b>151,080</b>   |
| <b>Amount from general rates</b> |                       |                         |                    |                  |                 |              | <b>1,624,545</b> | <b>1,624,545</b> | <b>0</b>         | <b>0</b>      | <b>1,604,960</b> |
| Ex-gratia rates                  |                       |                         |                    | 60,296           |                 |              | 60,296           |                  |                  |               | 41,138           |
| <b>Total general rates</b>       |                       |                         |                    |                  |                 |              | <b>1,684,841</b> |                  |                  |               | <b>1,646,098</b> |

KEY INFORMATION



| 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) |
|            |                                    | \$              | \$       | \$     | \$      | \$             | \$       | \$     | \$      | \$             | \$       | \$     | \$     |
|            | <b>Plant and equipment</b>         |                 |          |        |         |                |          |        |         |                |          |        |        |
|            | HACC Vehicle Corolla Cross         | 10,000          | 16,935   | 6,935  | 0       | 10,000         | 16,935   | 6,935  | 0       | 0              | 0        | 0      | 0      |
|            | <b>Transport</b>                   |                 |          |        |         |                |          |        |         |                |          |        |        |
|            | 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      |
|            | <b>Other Property and services</b> |                 |          |        |         |                |          |        |         |                |          |        |        |
|            | 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      |



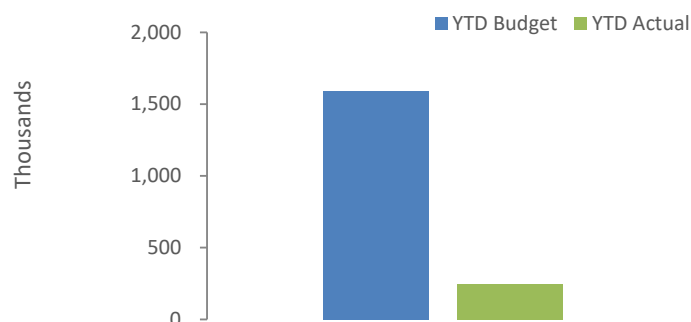
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 OCTOBER 2025**

**INVESTING ACTIVITIES  
NOTE 8  
CAPITAL ACQUISITIONS**

| Capital acquisitions                     | Original Budget  | Current Budget   | YTD Budget       | YTD Actual     | YTD Actual Variance |
|------------------------------------------|------------------|------------------|------------------|----------------|---------------------|
|                                          | \$               |                  | \$               | \$             | \$                  |
| Buildings                                | 70,372           | 70,372           | 0                | 0              | 0                   |
| Infrastructure - roads                   | 3,967,534        | 3,967,534        | 1,301,562        | 104,584        | (1,196,978)         |
| Infrastructure - footpaths               | 633,568          | 633,568          | 105,595          | 0              | 105,595             |
| Infrastructure - sewerage                | 30,000           | 30,000           | 0                | 0              | 0                   |
| Infrastructure - other                   | 57,000           | 57,000           | 41,000           | 0              | (41,000)            |
| <b>Payments for Capital Acquisitions</b> | <b>5,250,487</b> | <b>5,250,487</b> | <b>1,589,992</b> | <b>244,715</b> | <b>(1,134,087)</b>  |
| <b>Total Capital Acquisitions</b>        | <b>5,250,487</b> | <b>5,250,487</b> | <b>1,589,992</b> | <b>244,715</b> | <b>(1,134,087)</b>  |
| <b>Capital Acquisitions Funded By:</b>   |                  |                  |                  |                |                     |
|                                          | \$               |                  | \$               | \$             | \$                  |
| Capital grants and contributions         | 3,859,103        | 3,859,103        | 1,102,866        | 1,157,318      | 54,452              |
| Other (disposals & C/Fwd)                | 224,144          | 224,144          | 56,036           | 0              | (56,036)            |
| 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          | 431,090          | (912,603)      | (1,343,693)         |
| <b>Capital funding total</b>             | <b>5,250,487</b> | <b>5,250,487</b> | <b>1,589,992</b> | <b>244,715</b> | <b>(1,345,277)</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>         |                                                                |                  |                  |                  |                |                       |          |
| BC019                             | 58 (Lot 7) Stacy Street - Building (Capital)                   | 45,372           | 45,372           | 0                | 0              | 0                     |          |
| BC057                             | Community Resource Centre - Building (Capital)                 | 10,000           | 10,000           | 0                | 0              | 0                     |          |
| BC050                             | Dowerin Child Care - Building (Capital)                        | 15,000           | 15,000           | 0                | 0              | 0                     |          |
| <b>Total</b>                      |                                                                | <b>70,372</b>    | <b>70,372</b>    | <b>0</b>         | <b>0</b>       | <b>0</b>              |          |
| <b>Plant and Equipment</b>        |                                                                |                  |                  |                  |                |                       |          |
| 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           | 0                | 0              | 0                     |          |
| PE710                             | ASV Skid Steer                                                 | 237,150          | 237,150          | 0                | 0              | 0                     |          |
| PE711                             | Tanderm Service Trailer                                        | 6,100            | 6,100            | 0                | 0              | 0                     |          |
| <b>Total</b>                      |                                                                | <b>492,013</b>   | <b>492,013</b>   | <b>141,835</b>   | <b>140,130</b> | <b>1,705</b>          |          |
| <b>Infrastructure - Roads</b>     |                                                                |                  |                  |                  |                |                       |          |
| RC063                             | Kalguddering Road (Capital)                                    | 40,215           | 40,215           | 13,403           | 0              | 13,403                |          |
| RCR025                            | Commodity Route - Dowerin - Koorda Road                        | 525,000          | 525,000          | 174,998          | 5,719          | 169,279               |          |
| R2R004                            | Hindmarsh Road (R2R)                                           | 332,248          | 332,248          | 110,747          | 7,732          | 103,015               |          |
| R2R009                            | Old Koorda Road (R2R)                                          | 0                | 0                | 0                | 4,500          | (4,500)               |          |
| R2R014                            | Thornett Road (R2R)                                            | 135,972          | 135,972          | 45,323           | 6,503          | 38,820                |          |
| RRG001                            | Cunderdin-Minnivale Road (RRG)                                 | 0                | 0                | 0                | 52             | (52)                  |          |
| RRG183C                           | Dowerin Meckering Road SLK 23.84 - 25.64 (1.80km)              | 751,737          | 751,737          | 250,578          | 7,284          | 243,294               |          |
| BS183                             | Dowerin-Meckering Road (BS)                                    | 742,274          | 742,274          | 238,997          | 2,645          | 236,352               |          |
| WFN182N                           | Dowerin Kalannie Road SLK 34.50 - 37.81 (3.31km)               | 1,402,555        | 1,402,555        | 467,516          | 70,149         | 397,367               |          |
| 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            | 0                | 0              | 0                     |          |
| <b>Total</b>                      |                                                                | <b>3,967,534</b> | <b>3,967,534</b> | <b>1,301,562</b> | <b>104,584</b> | <b>1,196,978</b>      |          |
| <b>Infrastructure - footpaths</b> |                                                                |                  |                  |                  |                |                       |          |
| FC186                             | Townsite Footpath project                                      | 633,568          | 633,568          | 105,595          | 0              | 105,595               |          |
| <b>Total</b>                      |                                                                | <b>633,568</b>   | <b>633,568</b>   | <b>105,595</b>   | <b>0</b>       | <b>105,595</b>        |          |

| Account Description      |                                        | Original Budget | Current Budget | YTD Budget | YTD Actual | Variance  |
|--------------------------|----------------------------------------|-----------------|----------------|------------|------------|-----------|
| 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   |                                        |                 |                |            |            |           |
| OC019                    | Tin Dog Puppies                        | 11,000          | 11,000         | 11,000     | 0          | 11,000    |
| OC020                    | Information Bay shelter and BBQ        | 30,000          | 30,000         | 30,000     | 0          | 30,000    |
| OC021                    | CCTV-Gym/Public Toilets                | 16,000          | 16,000         | 0          | 0          | 0         |
| Total                    |                                        | 57,000          | 57,000         | 41,000     | 0          | 41,000    |
| TOTALS                   |                                        | 5,250,487       | 5,250,487      | 1,589,992  | 244,715    | 1,345,277 |

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

FINANCING ACTIVITIES  
NOTE 9  
BORROWINGS

Repayments - borrowings

| Information on borrowings           |          |             | Principal Repayments |                 | Principal Outstanding |                 | Interest Repayments |                 |                |
|-------------------------------------|----------|-------------|----------------------|-----------------|-----------------------|-----------------|---------------------|-----------------|----------------|
| Particulars                         | Loan No. | 1 July 2025 | Actual               | Original Budget | Actual                | Original Budget | Actual              | Original Budget | Current Budget |
|                                     |          | \$          | \$                   | \$              | \$                    | \$              | \$                  | \$              | \$             |
| <b>Housing</b>                      |          |             |                      |                 |                       |                 |                     |                 |                |
| Government Regional Officer Housing | 100      | 209,654     | (6,004)              | (12,332)        | 203,650               | 197,322         | (3,849)             | (7,376)         | 7,376          |
| <b>Recreation and culture</b>       |          |             |                      |                 |                       |                 |                     |                 |                |
| Dowerin Swimming Pool               | 101      | 84,324      | 0                    | (20,518)        | 84,324                | 63,806          | 0                   | (1,426)         | 1,426          |
| <b>Transport</b>                    |          |             |                      |                 |                       |                 |                     |                 |                |
| Multi Tyre Roller                   | 102      | 75,771      | 0                    | (21,580)        | 75,771                | 54,191          | 0                   | (276)           | (31)           |
| Smooth Drum Tyre Roller             | 103      | 66,849      | 0                    | (18,747)        | 66,849                | 48,102          | 0                   | (830)           | 1,137          |
| <b>Economic services</b>            |          |             |                      |                 |                       |                 |                     |                 |                |
| Short Stay Accommodation            | 99       | 509,917     | (18,292)             | (37,451)        | 491,625               | 472,466         | (8,293)             | (15,720)        | 15,720         |
| <b>Total</b>                        |          | 946,515     | (24,296)             | (110,627)       | 922,219               | 835,888         | (12,142)            | (25,627)        | 25,627         |
| Current borrowings                  |          | 110,627     |                      |                 | 86,331                |                 |                     |                 |                |
| Non-current borrowings              |          | 835,888     |                      |                 | 835,888               |                 |                     |                 |                |
|                                     |          | 946,515     |                      |                 | 922,219               |                 |                     |                 |                |

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 31 OCTOBER 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          | 123,522          | 3,792                           | 1,621                  | 0                                | 0                               | 0                       | 0                                 | 0                                | 0                        | 127,314                         | 125,143                    |
| 732 Plant Replacement Reserve             | 518,939          | 15,930                          | 7,410                  | 0                                | 0                               | 0                       | (242,869)                         | (242,869)                        | 0                        | 292,000                         | 526,349                    |
| 733 Sewerage Asset Preservation Reserve   | 969,812          | 29,770                          | 12,730                 | 0                                | 0                               | 0                       | (30,000)                          | (30,000)                         | 0                        | 969,582                         | 982,542                    |
| 734 Information Technology Reserve        | 41,676           | 1,279                           | 373                    | 0                                | 0                               | 0                       | 0                                 | 0                                | 0                        | 42,955                          | 42,049                     |
| 737 Dowerin Amateur Swimming Club Reserve | 0                | 0                               | 7                      | 0                                | 0                               | 5,763                   | 0                                 | 0                                | 0                        | 0                               | 5,770                      |
| 738 Recreation Reserve                    | 230,428          | 7,073                           | 3,025                  | 0                                | 0                               | 0                       | (7,500)                           | (7,500)                          | 0                        | 230,001                         | 233,452                    |
| 739 Community Housing Reserve             | 65,767           | 2,019                           | 863                    | 0                                | 0                               | 0                       | (45,372)                          | (45,372)                         | 0                        | 22,414                          | 66,631                     |
| 740 Economic Reserve                      | 42,046           | 1,291                           | 552                    | 0                                | 0                               | 0                       | (12,000)                          | (12,000)                         | 0                        | 31,337                          | 42,598                     |
| 741 Bowling Green Reserve                 | 159,782          | 4,905                           | 1,977                  | 10,000                           | 10,000                          | 0                       | 0                                 | 0                                | 0                        | 174,687                         | 161,760                    |
| 742 Tennis Court Reserve                  | 82,476           | 2,532                           | 1,011                  | 6,000                            | 6,000                           | 0                       | 0                                 | 0                                | 0                        | 91,008                          | 83,487                     |
| 743 Depot Reserve                         | 95,242           | 2,924                           | 1,287                  | 0                                | 0                               | 0                       | 0                                 | 0                                | 0                        | 98,166                          | 96,529                     |
| 744 Waste Reserve                         | 43,589           | 1,339                           | 535                    | 0                                | 0                               | 0                       | 0                                 | 0                                | 0                        | 44,928                          | 44,124                     |
| 745 Roads and Infrastructure              | 539,534          | 16,560                          | 5,847                  | 53,747                           | 53,747                          | 0                       | (458,719)                         | (458,719)                        | 0                        | 151,122                         | 545,381                    |
|                                           | <b>3,622,309</b> | <b>111,194</b>                  | <b>46,552</b>          | <b>69,747</b>                    | <b>69,747</b>                   | <b>5,763</b>            | <b>(806,460)</b>                  | <b>(806,460)</b>                 | <b>0</b>                 | <b>2,996,790</b>                | <b>3,674,624</b>           |

**KEY INFORMATION**

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

**OPERATING ACTIVITIES  
NOTE 11  
OTHER CURRENT LIABILITIES**

|                                                               | Note | Opening<br>Balance<br>1 July 2025 | Liability<br>Increase | Liability<br>Reduction | Closing<br>Balance<br>31 October 2025 |
|---------------------------------------------------------------|------|-----------------------------------|-----------------------|------------------------|---------------------------------------|
| Other current liabilities                                     |      | \$                                | \$                    | \$                     | \$                                    |
| <b>Contract liabilities</b>                                   |      |                                   |                       |                        |                                       |
| Unspent grants, contributions and reimbursements              |      | 293,786                           | 0                     | (0)                    | 293,786                               |
| <b>Total unspent grants, contributions and reimbursements</b> |      | 293,786                           | 0                     | (0)                    | 293,786                               |
| <b>Provisions</b>                                             |      |                                   |                       |                        |                                       |
| Annual leave                                                  |      | 135,662                           | 0                     | 0                      | 135,662                               |
| Long service leave                                            |      | 38,865                            | 0                     | 0                      | 38,865                                |
| <b>Total Provisions</b>                                       |      | 174,527                           | 0                     | 0                      | 174,527                               |
| <b>Total other current assets</b>                             |      | <b>468,313</b>                    | <b>0</b>              | <b>(0)</b>             | <b>468,313</b>                        |
| <b>Amounts shown above include GST (where applicable)</b>     |      |                                   |                       |                        |                                       |

**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 OCTOBER 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> |                                                       |                  |                |                    |          |
| GEN PUR - Financial Assistance Grant - General                          | 527,270                                               | 527,270          | 131,818        | 113,517            |          |
| GEN PUR - Financial Assistance Grant - Roads                            | 447,669                                               | 447,669          | 111,917        | 92,027             |          |
| <b>Law, order, public safety</b>                                        |                                                       |                  |                |                    |          |
| ESL BFB - Operating Grant                                               | 54,450                                                | 54,450           | 18,148         | 13,926             |          |
| <b>Education and welfare</b>                                            |                                                       |                  |                |                    |          |
| AGED OTHER - Grant Funding - CHSP                                       | 260,000                                               | 260,000          | 86,664         | 63,147             |          |
| AGED OTHER - Grant Funding - HCP                                        | 550,000                                               | 550,000          | 183,332        | 137,864            |          |
| WELFARE - Grants                                                        | 29,445                                                | 29,445           | 9,812          | 0                  |          |
| <b>Housing</b>                                                          |                                                       |                  |                |                    |          |
| OTH HOUSE - Rental Reimbursements                                       | 3,000                                                 | 3,000            | 1,000          | 13,667             |          |
| <b>Recreation and culture</b>                                           |                                                       |                  |                |                    |          |
| REC - Contributions & Donations                                         | 11,000                                                | 11,000           | 3,664          | 3,670              |          |
| REC - Reimbursements - Other Recreation                                 | 2,500                                                 | 2,500            | 832            | 514                |          |
| LIBRARY - Other Grants                                                  | 10,000                                                | 10,000           | 3,332          | 0                  |          |
| OTH CUL - Grants - Other Culture                                        | 12,000                                                | 12,000           | 0              | 0                  |          |
| <b>Transport</b>                                                        |                                                       |                  |                |                    |          |
| ROADM - Direct Road Grant (MRWA)                                        | 220,000                                               | 220,000          | 220,000        | 0                  |          |
| <b>Economic services</b>                                                |                                                       |                  |                |                    |          |
| TOUR - Other Income Relating to Tourism & Area Promotion                | 500                                                   | 500              | 164            | 0                  |          |
| CRC - Grants                                                            | 135,000                                               | 135,000          | 45,000         | 78,262             |          |
| CRC - Grants (excl GST)                                                 | 5,000                                                 | 5,000            | 1,664          | 0                  |          |
| CRC- Contributions and Donations (excl GST)                             | 200                                                   | 200              | 64             | 37                 |          |
| <b>Other property and services</b>                                      |                                                       |                  |                |                    |          |
| ADMIN - Reimbursements                                                  | 400                                                   | 400              | 132            | 2,239              |          |
| POC - Reimbursements                                                    | 6,000                                                 | 6,000            | 6,000          | 6,325              |          |
| POC - Fuel Tax Credits Grant Scheme                                     | 7,500                                                 | 7,500            | 2,500          | 0                  |          |
| SAL - Reimbursement - Workers Compensation                              | 5,000                                                 | 5,000            | 1,664          | 0                  |          |
|                                                                         | <b>2,286,934</b>                                      | <b>2,286,934</b> | <b>827,707</b> | <b>525,195</b>     |          |

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

INVESTING ACTIVITIES  
NOTE 13  
NON-OPERATING GRANTS AND CONTRIBUTIONS

|                                |                                           | Non operating grants, subsidies and contributions revenue |                           |                  |                       | Variance        |
|--------------------------------|-------------------------------------------|-----------------------------------------------------------|---------------------------|------------------|-----------------------|-----------------|
|                                |                                           | Original Budget<br>Revenue                                | Current Budget<br>Revenue | YTD<br>Budget    | YTD Revenue<br>Actual |                 |
|                                |                                           | \$                                                        | \$                        | \$               | \$                    |                 |
| <b>General purpose funding</b> |                                           |                                                           |                           |                  |                       |                 |
|                                | Gen Pur - Grant Funding (No Gst)          | 3,230                                                     | 3,230                     | 1,076            | 76,749                | (75,673)        |
| <b>Recreation and culture</b>  |                                           |                                                           |                           |                  |                       |                 |
|                                | Rec - Grants                              | 5,000                                                     | 5,000                     | 1,664            | 0                     | 1,664           |
| <b>Transport<br/>Funding</b>   |                                           |                                                           |                           |                  |                       |                 |
| RRG                            | Roadc - Regional Road Group Grants (Mrwa) | 851,158                                                   | 851,158                   | 340,463          | 0                     | 340,463         |
| 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                 | 537,633          | 1,080,569             | (542,936)       |
| BS                             | Roadc - Black Spot Grant                  | 742,274                                                   | 742,274                   | 0                | 0                     | 0               |
| <b>TOTALS</b>                  |                                           | <b>3,859,103</b>                                          | <b>3,859,103</b>          | <b>1,102,866</b> | <b>1,157,318</b>      | <b>(54,452)</b> |

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

Aged & Disabled - Other  
Note 14

| SP                                       | Sub-Programme Description | Type Description                   | COA     | Description                                | Original Budget      | Budget Amendments | Current Budget       | YTD Budget           | YTD Actual           | Variance (\$)       |
|------------------------------------------|---------------------------|------------------------------------|---------|--------------------------------------------|----------------------|-------------------|----------------------|----------------------|----------------------|---------------------|
| 0806                                     | Aged & Disabled - Other   | Operating Expenditure              | 2080600 | AGED OTHER - Employee Costs                | \$331,744.00         | \$0.00            | \$331,744.00         | \$117,596.00         | \$133,413.09         | \$15,817.09         |
| 0806                                     | Aged & Disabled - Other   | Operating Expenditure              | 2080603 | AGED OTHER - Uniforms                      | \$3,500.00           | \$0.00            | \$3,500.00           | \$1,164.00           | \$0.00               | -\$1,164.00         |
| 0806                                     | Aged & Disabled - Other   | Operating Expenditure              | 2080604 | AGED OTHER - Training & Development        | \$15,000.00          | \$0.00            | \$15,000.00          | \$5,000.00           | \$1,200.00           | -\$3,800.00         |
| 0806                                     | Aged & Disabled - Other   | Operating Expenditure              | 2080607 | AGED OTHER - Protective Clothing           | \$1,000.00           | \$0.00            | \$1,000.00           | \$250.00             | \$246.82             | -\$3.18             |
| 0806                                     | Aged & Disabled - Other   | Operating Expenditure              | 2080608 | AGED OTHER - Other Employee Expenses       | \$2,500.00           | \$0.00            | \$2,500.00           | \$828.00             | \$0.00               | -\$828.00           |
| 0806                                     | Aged & Disabled - Other   | Operating Expenditure              | 2080609 | AGED OTHER - Travel & Accommodation        | \$8,000.00           | \$0.00            | \$8,000.00           | \$2,000.00           | \$3,558.80           | \$1,558.80          |
| 0806                                     | Aged & Disabled - Other   | Operating Expenditure              | 2080610 | AGED OTHER - Motor Vehicle Expenses        | \$2,000.00           | \$0.00            | \$2,000.00           | \$664.00             | \$1,159.86           | \$495.86            |
| 0806                                     | Aged & Disabled - Other   | Operating Expenditure              | 2080615 | AGED OTHER - Printing and Stationery       | \$1,000.00           | \$0.00            | \$1,000.00           | \$332.00             | \$83.53              | -\$248.47           |
| 0806                                     | Aged & Disabled - Other   | Operating Expenditure              | 2080620 | AGED OTHER - Communication Expenses        | \$0.00               | \$0.00            | \$0.00               | \$0.00               | \$1,107.48           | \$1,107.48          |
| 0806                                     | Aged & Disabled - Other   | Operating Expenditure              | 2080621 | AGED OTHER - Information Technology        | \$5,500.00           | \$0.00            | \$5,500.00           | \$1,832.00           | \$8,439.39           | \$6,607.39          |
| 0806                                     | Aged & Disabled - Other   | Operating Expenditure              | 2080640 | AGED OTHER - Advertising & Promotion       | \$2,500.00           | \$0.00            | \$2,500.00           | \$832.00             | \$0.00               | -\$832.00           |
| 0806                                     | Aged & Disabled - Other   | Operating Expenditure              | 2080641 | AGED OTHER - Subscriptions & Memberships   | \$15,000.00          | \$0.00            | \$15,000.00          | \$5,000.00           | \$0.00               | -\$5,000.00         |
| 0806                                     | Aged & Disabled - Other   | Operating Expenditure              | 2080653 | AGED OTHER - Events                        | \$1,500.00           | \$0.00            | \$1,500.00           | \$500.00             | \$0.00               | -\$500.00           |
| 0806                                     | Aged & Disabled - Other   | Operating Expenditure              | 2080660 | AGED OTHER - Client Services               | \$335,000.00         | \$0.00            | \$335,000.00         | \$111,664.00         | \$56,473.33          | -\$55,190.67        |
| 0806                                     | Aged & Disabled - Other   | Operating Expenditure              | 2080692 | AGED OTHER - Depreciation                  | \$200.00             | \$0.00            | \$200.00             | \$64.00              | \$0.00               | -\$64.00            |
| 0806                                     | Aged & Disabled - Other   | Operating Expenditure              | 2080698 | AGED OTHER - Staff Housing Costs Allocated | \$5,000.00           | \$0.00            | \$5,000.00           | \$1,664.00           | \$0.00               | -\$1,664.00         |
| 0806                                     | Aged & Disabled - Other   | Operating Expenditure              | 2080699 | AGED OTHER - Administration Allocated      | \$108,491.00         | \$0.00            | \$108,491.00         | \$36,164.00          | \$46,010.77          | \$9,846.77          |
|                                          |                           | <b>Operating Expenditure Total</b> |         |                                            | <b>\$838,435.00</b>  | <b>\$0.00</b>     | <b>\$838,435.00</b>  | <b>\$285,718.00</b>  | <b>\$251,733.88</b>  | <b>-\$33,984.12</b> |
| 0806                                     | Aged & Disabled - Other   | Operating Income                   | 3080610 | AGED OTHER - Grant Funding - CHSP          | -\$260,000.00        | \$0.00            | -\$260,000.00        | -\$86,664.00         | -\$63,147.30         | \$23,516.70         |
| 0806                                     | Aged & Disabled - Other   | Operating Income                   | 3080615 | AGED OTHER - Grant Funding - HCP           | -\$550,000.00        | \$0.00            | -\$550,000.00        | -\$183,332.00        | -\$137,863.55        | \$45,468.45         |
| 0806                                     | Aged & Disabled - Other   | Operating Income                   | 3080620 | AGED OTHER - Fees & Charges                | -\$20,000.00         | \$0.00            | -\$20,000.00         | -\$6,664.00          | -\$1,523.88          | \$5,140.12          |
| 0806                                     | Aged & Disabled - Other   | Operating Income                   | 3080635 | AGED OTHER - Other Income                  | -\$1,500.00          | \$0.00            | -\$1,500.00          | -\$500.00            | -\$72.74             | \$427.26            |
|                                          |                           | <b>Operating Income Total</b>      |         |                                            | <b>-\$838,435.00</b> | <b>\$0.00</b>     | <b>-\$838,435.00</b> | <b>-\$277,160.00</b> | <b>-\$202,607.47</b> | <b>\$74,552.53</b>  |
| <b>Aged &amp; Disabled - Other Total</b> |                           |                                    |         |                                            | <b>\$0.00</b>        | <b>\$0.00</b>     | <b>\$0.00</b>        | <b>\$8,558.00</b>    | <b>\$49,126.41</b>   | <b>\$40,568.41</b>  |

| SP                                                                                   | Sub-Programme Description | Type Description      | COA     | Description                                     | Original Budget      | Budget Amendments | Current Budget       | YTD Budget          | YTD Actual          | Variance (\$)       |
|--------------------------------------------------------------------------------------|---------------------------|-----------------------|---------|-------------------------------------------------|----------------------|-------------------|----------------------|---------------------|---------------------|---------------------|
| NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY<br>FOR THE PERIOD ENDED 31 OCTOBER 2025 |                           |                       |         | Community Resource Centre<br>Note 15            |                      |                   |                      |                     |                     |                     |
| SP                                                                                   | Sub-Programme Description | Type Description      | COA     | Description                                     | Original Budget      | Budget Amendments | Current Budget       | YTD Budget          | YTD Actual          | Variance (\$)       |
| 1309                                                                                 | Community Resource Centre | Operating Expenditure | 2130900 | CRC - Employee Costs                            | \$210,422.00         | \$0.00            | \$210,422.00         | \$70,140.00         | \$73,634.36         | \$3,494.36          |
| 1309                                                                                 | Community Resource Centre | Operating Expenditure | 2130903 | CRC - Uniforms                                  | \$2,000.00           | \$0.00            | \$2,000.00           | \$664.00            | \$0.00              | -\$664.00           |
| 1309                                                                                 | Community Resource Centre | Operating Expenditure | 2130904 | CRC - Training & Development                    | \$6,000.00           | \$0.00            | \$6,000.00           | \$1,750.00          | \$1,030.55          | -\$719.45           |
| 1309                                                                                 | Community Resource Centre | Operating Expenditure | 2130908 | CRC - Other Employee Expenses                   | \$2,500.00           | \$0.00            | \$2,500.00           | \$832.00            | \$0.00              | -\$832.00           |
| 1309                                                                                 | Community Resource Centre | Operating Expenditure | 2130909 | CRC - Travel & Accomodation                     | \$1,500.00           | \$0.00            | \$1,500.00           | \$500.00            | \$0.00              | -\$500.00           |
| 1309                                                                                 | Community Resource Centre | Operating Expenditure | 2130915 | CRC - Printing and Stationery                   | \$8,000.00           | \$0.00            | \$8,000.00           | \$2,664.00          | \$3,438.23          | \$774.23            |
| 1309                                                                                 | Community Resource Centre | Operating Expenditure | 2130916 | CRC - Postage and Freight                       | \$500.00             | \$0.00            | \$500.00             | \$164.00            | \$164.37            | \$0.37              |
| 1309                                                                                 | Community Resource Centre | Operating Expenditure | 2130920 | CRC - Communication Expenses                    | \$2,500.00           | \$0.00            | \$2,500.00           | \$832.00            | \$544.31            | -\$287.69           |
| 1309                                                                                 | Community Resource Centre | Operating Expenditure | 2130921 | CRC - Information Systems                       | \$6,000.00           | \$0.00            | \$6,000.00           | \$2,000.00          | \$8,830.60          | \$6,830.60          |
| 1309                                                                                 | Community Resource Centre | Operating Expenditure | 2130929 | CRC - Donations to Community Groups             | \$500.00             | \$0.00            | \$500.00             | \$164.00            | \$0.00              | -\$164.00           |
| 1309                                                                                 | Community Resource Centre | Operating Expenditure | 2130930 | CRC - Insurance Expenses (Other Than Buildings) | \$505.00             | \$0.00            | \$505.00             | \$504.00            | \$0.00              | -\$504.00           |
| 1309                                                                                 | Community Resource Centre | Operating Expenditure | 2130940 | CRC - Advertising & Promotion                   | \$500.00             | \$0.00            | \$500.00             | \$164.00            | \$0.00              | -\$164.00           |
| 1309                                                                                 | Community Resource Centre | Operating Expenditure | 2130941 | CRC - Subscriptions & Memberships               | \$4,000.00           | \$0.00            | \$4,000.00           | \$1,332.00          | \$3,915.41          | \$2,583.41          |
| 1309                                                                                 | Community Resource Centre | Operating Expenditure | 2130986 | CRC - Expensed Minor Asset Purchases            | \$3,000.00           | \$0.00            | \$3,000.00           | \$1,000.00          | \$0.00              | -\$1,000.00         |
| 1309                                                                                 | Community Resource Centre | Operating Expenditure | 2130987 | CRC - Other Expenditure                         | \$5,000.00           | \$0.00            | \$5,000.00           | \$1,664.00          | \$10.28             | -\$1,653.72         |
| 1309                                                                                 | Community Resource Centre | Operating Expenditure | 2130988 | CRC - Building Operations                       | \$1,000.00           | \$0.00            | \$1,000.00           | \$332.00            | \$0.00              | -\$332.00           |
| 1309                                                                                 | Community Resource Centre | Operating Expenditure | 2130989 | CRC - Building Maintenance                      | \$15,000.00          | \$0.00            | \$15,000.00          | \$8,000.00          | \$587.36            | -\$7,412.64         |
| <b>Operating Expenditure Total</b>                                                   |                           |                       |         |                                                 | <b>\$268,927.00</b>  | <b>\$0.00</b>     | <b>\$268,927.00</b>  | <b>\$92,706.00</b>  | <b>\$92,155.47</b>  | <b>-\$550.53</b>    |
| 1309                                                                                 | Community Resource Centre | Operating Income      | 3130901 | CRC- Reimbursements                             | \$0.00               | \$0.00            | \$0.00               | \$0.00              | \$87.00             | \$87.00             |
| 1309                                                                                 | Community Resource Centre | Operating Income      | 3130902 | CRC - Commission                                | -\$9,100.00          | \$0.00            | -\$9,100.00          | -\$3,032.00         | \$0.00              | \$3,032.00          |
| 1309                                                                                 | Community Resource Centre | Operating Income      | 3130910 | CRC - Grants                                    | -\$135,000.00        | \$0.00            | -\$135,000.00        | -\$45,000.00        | -\$78,348.56        | -\$33,348.56        |
| 1309                                                                                 | Community Resource Centre | Operating Income      | 3130911 | CRC - Grants (excl GST)                         | -\$5,000.00          | \$0.00            | -\$5,000.00          | -\$1,664.00         | \$0.00              | \$1,664.00          |
| 1309                                                                                 | Community Resource Centre | Operating Income      | 3130920 | CRC - Fees & Charges - Events/Programs          | -\$5,000.00          | \$0.00            | -\$5,000.00          | -\$1,664.00         | -\$2,503.44         | -\$839.44           |
| 1309                                                                                 | Community Resource Centre | Operating Income      | 3130921 | CRC - Despatch                                  | \$0.00               | \$0.00            | \$0.00               | \$0.00              | -\$50.03            | -\$50.03            |
| 1309                                                                                 | Community Resource Centre | Operating Income      | 3130922 | CRC - Merchandise                               | \$0.00               | \$0.00            | \$0.00               | \$0.00              | -\$181.57           | -\$181.57           |
| 1309                                                                                 | Community Resource Centre | Operating Income      | 3130924 | CRC - Printing/Scanning                         | \$0.00               | \$0.00            | \$0.00               | \$0.00              | -\$220.02           | -\$220.02           |
| 1309                                                                                 | Community Resource Centre | Operating Income      | 3130925 | CRC - Admin Fees                                | \$0.00               | \$0.00            | \$0.00               | \$0.00              | -\$23.56            | -\$23.56            |
| 1309                                                                                 | Community Resource Centre | Operating Income      | 3130935 | CRC - Other Income                              | -\$25,000.00         | \$0.00            | -\$25,000.00         | -\$8,332.00         | -\$3,378.39         | \$4,953.61          |
| 1309                                                                                 | Community Resource Centre | Operating Income      | 3131000 | CRC- Contributions and Donations (excl GST)     | -\$200.00            | \$0.00            | -\$200.00            | -\$64.00            | -\$36.80            | \$27.20             |
| <b>Operating Income Total</b>                                                        |                           |                       |         |                                                 | <b>-\$179,300.00</b> | <b>\$0.00</b>     | <b>-\$179,300.00</b> | <b>-\$59,756.00</b> | <b>-\$84,655.37</b> | <b>-\$24,899.37</b> |
| <b>Community Resource Centre Total</b>                                               |                           |                       |         |                                                 | <b>\$89,627.00</b>   | <b>\$0.00</b>     | <b>\$89,627.00</b>   | <b>\$32,950.00</b>  | <b>\$7,500.10</b>   | <b>-\$25,449.90</b> |

| SP                                                  | Sub-Programme Description  | Type Description      | COA     | Description                                         | Original Budget      | Budget Amendments | Current Budget       | YTD Budget          | YTD Actual           | Variance (\$)       |
|-----------------------------------------------------|----------------------------|-----------------------|---------|-----------------------------------------------------|----------------------|-------------------|----------------------|---------------------|----------------------|---------------------|
| <b>NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY</b> |                            |                       |         | <b>Tourism</b>                                      |                      |                   |                      |                     |                      |                     |
| <b>FOR THE PERIOD ENDED 31 OCTOBER 2025</b>         |                            |                       |         | <b>Note 16</b>                                      |                      |                   |                      |                     |                      |                     |
| SP                                                  | Sub-Programme Description  | Type Description      | COA     | Description                                         | Original Budget      | Budget Amendments | Current Budget       | YTD Budget          | YTD Actual           | Variance (\$)       |
| 1302                                                | Tourism And Area Promotion | Operating Expenditure | 2130200 | TOUR - Employee Costs                               | \$0.00               | \$0.00            | \$0.00               | \$0.00              | \$4,500.00           | \$4,500.00          |
| 1302                                                | Tourism And Area Promotion | Operating Expenditure | 2130240 | TOUR - Public Relations & Area Promotion            | \$3,000.00           | \$0.00            | \$3,000.00           | \$1,000.00          | \$605.38             | -\$394.62           |
| 1302                                                | Tourism And Area Promotion | Operating Expenditure | 2130241 | TOUR - Subscriptions & Memberships                  | \$20,000.00          | \$0.00            | \$20,000.00          | \$6,664.00          | \$1,399.54           | -\$5,264.46         |
| 1302                                                | Tourism And Area Promotion | Operating Expenditure | 2130265 | TOUR - Maintenance/Operations                       | \$22,486.00          | \$0.00            | \$22,486.00          | \$7,476.00          | \$12,807.50          | \$5,331.50          |
| 1302                                                | Tourism And Area Promotion | Operating Expenditure | 2130266 | TOUR - Caravan Park General Maintenance/Operation:  | \$25,988.00          | \$0.00            | \$25,988.00          | \$6,120.00          | \$10,059.08          | \$3,939.08          |
| 1302                                                | Tourism And Area Promotion | Operating Expenditure | 2130270 | TOUR - Loan Interest Repayments                     | \$15,719.68          | \$0.00            | \$15,719.68          | \$8,005.69          | \$8,292.88           | \$287.19            |
| 1302                                                | Tourism And Area Promotion | Operating Expenditure | 2130275 | TOUR - SSA - Marketing & Promotion                  | \$4,500.00           | \$0.00            | \$4,500.00           | \$1,496.00          | \$0.00               | -\$1,496.00         |
| 1302                                                | Tourism And Area Promotion | Operating Expenditure | 2130286 | TOUR - Expensed Minor Asset Purchases               | \$7,000.00           | \$0.00            | \$7,000.00           | \$0.00              | \$0.00               | \$0.00              |
| 1302                                                | Tourism And Area Promotion | Operating Expenditure | 2130288 | TOUR - Building Operations                          | \$162,659.00         | \$0.00            | \$162,659.00         | \$58,314.00         | \$72,341.90          | \$14,027.90         |
| 1302                                                | Tourism And Area Promotion | Operating Expenditure | 2130289 | TOUR - Building Maintenance                         | \$43,474.00          | \$0.00            | \$43,474.00          | \$14,436.00         | \$8,997.73           | -\$5,438.27         |
| 1302                                                | Tourism And Area Promotion | Operating Expenditure | 2130292 | TOUR - Depreciation                                 | \$84,300.00          | \$0.00            | \$84,300.00          | \$28,096.00         | \$0.00               | -\$28,096.00        |
| 1302                                                | Tourism And Area Promotion | Operating Expenditure | 2130299 | TOUR - Administration Allocated                     | \$68,812.00          | \$0.00            | \$68,812.00          | \$22,936.00         | \$30,673.80          | \$7,737.80          |
| <b>Operating Expenditure Total</b>                  |                            |                       |         |                                                     | <b>\$457,938.68</b>  | <b>\$0.00</b>     | <b>\$457,938.68</b>  | <b>\$154,543.69</b> | <b>\$149,677.81</b>  | <b>-\$4,865.88</b>  |
| 1302                                                | Tourism And Area Promotion | Operating Income      | 3130221 | TOUR - Caravan Park Fees                            | -\$235,000.00        | \$0.00            | -\$235,000.00        | -\$78,332.00        | -\$101,400.44        | -\$23,068.44        |
| 1302                                                | Tourism And Area Promotion | Operating Income      | 3130235 | TOUR - Other Income Relating to Tourism & Area Prom | -\$500.00            | \$0.00            | -\$500.00            | -\$164.00           | \$0.00               | \$164.00            |
| <b>Operating Income Total</b>                       |                            |                       |         |                                                     | <b>-\$235,500.00</b> | <b>\$0.00</b>     | <b>-\$235,500.00</b> | <b>-\$78,496.00</b> | <b>-\$101,400.44</b> | <b>-\$22,904.44</b> |
| <b>Tourism And Area Promotion Total</b>             |                            |                       |         |                                                     | <b>\$222,438.68</b>  | <b>\$0.00</b>     | <b>\$222,438.68</b>  | <b>\$76,047.69</b>  | <b>\$48,277.37</b>   | <b>-\$27,770.32</b> |