

SHIRE OF DOWERIN

MONTHLY FINANCIAL REPORT

FOR THE PERIOD ENDED 30 SEPTEMBER 2026

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2026

BY NATURE OR TYPE

	Ref Note	Adopted Budget	Current Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.	Explanation of Variance
		\$		\$	\$	\$	%		
Revenue from operating activities									
General Rates	6	1,720,671	1,720,671	1,763,671	1,720,671	(43,000)	(2.44%)		Within Variance
Other rates	6	43,000	43,000	0	0	0	0.00%		Within Variance
Grants, subsidies and contributions	13	1,512,593	1,512,593	254,806	321,674	66,868	26.24%	😊	The Shires allocation of financial assistance grants is higher than budget by \$25K. This additional income will be addressed with the budget review. HCP Income is higher than budget, it is anticipated that the funds received in FY27 are for FY26 services - these will required an offset to the debtor raised as at 30th June 2026.
Fees and charges		991,807	991,807	464,136	454,749	(9,387)	(2.02%)		Within Variance
Interest revenue		121,900	121,900	8,391	4,898	(3,493)	(41.63%)		Within Variance
Other revenue		92,500	92,500	22,116	19,963	(2,153)	(9.74%)		Within Variance
Profit on disposal of assets		28,572	28,572	0	0	0	0.00%		Within Variance
		4,511,043	4,511,043	2,513,120	2,521,955	8,835	0.35%		
Expenditure from operating activities									
Employee costs		(2,425,842)	(2,425,842)	(660,093)	(610,063)	50,030	7.58%		Within Variance
Materials and contracts		(2,215,638)	(2,215,638)	(629,833)	(660,294)	(30,461)	(4.84%)		Within Variance
Utility charges		(223,590)	(223,590)	(41,879)	(41,206)	673	1.61%		Within Variance
Depreciation		(2,867,750)	(2,867,750)	(716,892)	0	716,892	100.00%	😊	Depreciation to be processed after 2025-26 financial audit completed.
Finance costs		(32,589)	(32,589)	(2,325)	(212)	2,113	90.88%		Within Variance
Insurance		(177,997)	(177,997)	(105,229)	(115,558)	(10,329)	(9.82%)		Within Variance
Other expenditure		(197,400)	(197,400)	(33,195)	(35,358)	(2,163)	(6.52%)		Within Variance
Loss on disposal of assets		0	0	0	0	0	0.00%		Within Variance
		(8,140,806)	(8,140,806)	(2,189,446)	(1,462,691)	726,755	33.19%		
Less: Profit on asset disposals		(28,572)	(28,572)	0	0	0	0.00%		Within Variance
Add: Loss on asset disposal		0	0	0	0	0	0.00%		Within Variance
Movement in liabilities associated with restricted cash		3,296	3,296	3,296	(177)	(3,473)	105.37%		Within Variance
Add: Depreciation on assets		2,867,750	2,867,750	716,892	0	(716,892)	100.00%	😊	Depreciation to be processed after 2025-26 financial audit completed.
Amount attributable to operating activities		(787,289)	(787,289)	1,043,862	1,059,087	15,225	1.46%		

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2026

BY NATURE OR TYPE

	Ref	Adopted Budget	Current Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.	Explanation of Variance
	Note	\$		\$	\$	\$	%		
CONTINUED									
Investing activities									
Inflows and Outflows from investing activities									
Capital grants, subsidies and contributions	14	2,801,019	2,801,019	708,044	872,549	164,505	23.23%	😊	Capital grants/contributions are higher than budget, due to the recognition of the Insurance Claim for the bowling club. This project was due to be finished last year, but was not finalised until early July.
Proceeds from disposal of assets	7	28,572	28,572	0	0	0	0.00%		Within Variance
Payments for property, plant and equipment	8	(1,432,150)	(1,432,150)	(155,859)	(197,848)	(41,989)	(26.94%)	😞	This variance relates to higher expense with purchase of excavator an due to un-budgeted Home Care vehicle replacement - this is a carry forward from FY26. These items will be addressed with the budget review.
Payments for infrastructure	8	(3,334,544)	(3,334,544)	(300,000)	(597,874)	(297,874)	(99.29%)	😞	This variance relates to carried forward Bowling club expenditure, which is mainly covered by insurance
Amount attributable to investing activities		(1,937,103)	(1,937,103)	252,185	76,827	(175,358)	(69.54%)		
Financing Activities									
Inflows from financing activities									
Proceeds from new debentures	9	700,000	700,000	0	0	0	0.00%		
Transfer from reserves	11	736,883	736,883	0	0	0	0.00%		Within Variance
		1,436,883	1,436,883	0	0	0	0.00%		
Outflows from financing activities									
Repayment of debentures	9	(112,965)	(112,965)	0	0	0	0.00%		Within Variance
Principal elements of finance lease payments	10	(3,944)	(3,944)		(983)		0.00%		
Transfer to reserves	11	(91,000)	(91,000)	0	0	0	0.00%		Within Variance
		(207,909)	(207,909)	0	(983)	0	0.00%		
Amount attributable to financing activities		1,228,974	1,228,974	0	(983)	(983)	0.00%		
MOVEMENT IN SURPLUS OR DEFICIT									
Surplus or deficit at the start of the financial year		1,371,705	1,371,705	1,371,705	1,311,469	(60,236)	(4.39%)		The current Actual Surplus brought forward is lower than budget, mainly due to an increase in employee provisions, calculated for the annual financial report. With audit in progress this is still subject to change.
Amount attributable to operating activities		(787,289)	(787,289)	1,043,862	1,059,087	15,225	1.46%		
Amount attributable to investing activities		(1,937,103)	(1,937,103)	252,185	76,827	(175,358)	(69.54%)		
Amount attributable to financing activities		1,228,974	1,228,974	0	(983)	(983)	0.00%		
Surplus or deficit at the end of the financial year		(123,712)	(123,712)	2,667,752	2,446,399	(221,352)	(8.30%)		

KEY INFORMATION

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

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

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

(a) Non-cash items excluded from operating activities

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

	Notes	Adopted Budget	YTD Actual
Non-cash items excluded from operating activities		\$	\$
Adjustments to operating activities			
Less: Profit on asset disposals	7	(28,572)	0
Movement in liabilities associated with restricted cash		3,296	(177)
Add: Depreciation on assets		2,867,750	0
Total non-cash items excluded from operating activities		2,842,474	(177)

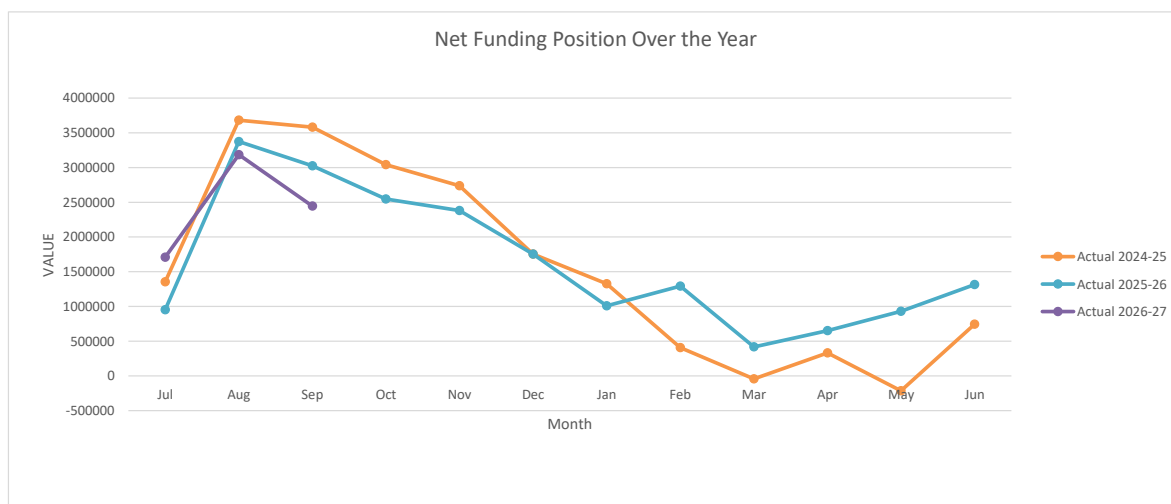
(b) Adjustments to net current assets in the Statement of Financial Activity

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial

		Surplus BFWD	UnAudited Actual	This Time Last Year	Year to Date
		Adopted Budget	30 June 2026	30 Sep 2025	30 September 2026
Adjustments to net current assets					
Less: Reserves - restricted cash	11	(2,904,377)	(2,903,211)	(3,661,714)	(2,903,211)
Add: Borrowings	9	114,680	112,965	110,627	112,965
Add: Provisions funded by Reserve		127,654	127,654	124,696	127,654
Add: Lease liabilities	10	3,944	3,945	0	2,962
Total adjustments to net current assets		(2,658,099)	(2,658,647)	(3,426,391)	(2,659,630)
(c) Net current assets used in the Statement of Financial Activity					
Current assets					
Cash and cash equivalents	2	4,098,910	4,049,972	5,928,575	4,818,193
Rates and charges receivables	3	63,476	63,476	583,549	479,582
Receivables	3	155,827	249,973	327,490	259,716
Contract Assets		479,052	479,052	0	265,157
Stock on Hand	4	12,754	9,850	15,458	46,752
Total Current Assets		4,810,019	4,852,323	6,855,072	5,869,400
Less: Current liabilities					
Payables	5	(232,689)	(248,088)	(223,883)	(133,942)
Borrowings	9	(114,680)	(112,965)	(110,627)	(112,965)
Contract liabilities	12	(254,375)	(254,375)	(293,786)	(254,375)
Lease liabilities	10	(3,944)	(3,945)	0	(2,962)
Provisions	12	(174,527)	(262,834)	(174,527)	(259,127)
Total Current Liabilities		(780,215)	(882,207)	(802,823)	(763,371)
		4,029,804	3,970,116	6,052,249	5,106,030
Less: Total adjustments to net current assets	(b)	(2,658,099)	(2,658,647)	(3,426,391)	(2,659,630)
Closing funding surplus / (deficit)		1,371,705	1,311,469	2,625,858	2,446,399

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 30 SEPTEMBER 2026

REVENUE

RATES

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

Grants, subsidies and contributions

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

Capital grants, subsidies and contributions

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

Fees and charges

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

SERVICE CHARGES

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

Interest revenue

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

Other revenue

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

Profit on disposal of assets

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

NATURE OR TYPE DESCRIPTIONS

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

agreements, communication expenses, advertising expenses,

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

Insurance

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

Loss on disposal of assets

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

Depreciation

Depreciation expense raised on all classes of assets.

Finance costs

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

Other expenditure

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

SHIRE OF DOWERIN
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 30 SEPTEMBER 2026

	NOTE	30 September 2026	30 June 2026
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents		4,818,193	4,049,972
Trade and other receivables		739,298	313,449
Inventories		46,752	9,850
Contract Assets		265,157	479,052
TOTAL CURRENT ASSETS		5,869,400	4,852,323
NON-CURRENT ASSETS			
Trade and other receivables		11,978	11,978
Other financial assets		116,383	116,383
Property, plant and equipment		19,732,006	19,534,157
Infrastructure		90,358,641	89,760,766
TOTAL NON-CURRENT ASSETS		110,219,008	109,423,284
TOTAL ASSETS		116,088,408	114,275,607
CURRENT LIABILITIES			
Trade and other payables		133,942	248,088
Other liabilities		254,375	254,375
Borrowings		115,927	116,910
Employee related provisions		259,127	262,834
TOTAL CURRENT LIABILITIES		763,371	882,207
NON-CURRENT LIABILITIES			
Borrowings		737,478	737,478
Employee related provisions		71,757	71,757
TOTAL NON-CURRENT LIABILITIES		809,235	809,235
TOTAL LIABILITIES		1,572,606	1,691,442
NET ASSETS		114,515,802	112,584,165
EQUITY			
Retained surplus		38,358,656	36,427,019
Reserve accounts		2,903,211	2,903,211
Revaluation surplus		73,253,935	73,253,935
TOTAL EQUITY		114,515,802	112,584,165

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

BASIS OF PREPARATION

REPORT PURPOSE

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

BASIS OF ACCOUNTING

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

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

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 08 October 2026

SIGNIFICANT ACCOUNTING POLICES

CRITICAL ACCOUNTING ESTIMATES

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

THE LOCAL GOVERNMENT REPORTING ENTITY

All funds through which the Shire controls resources to carry on its functions have been included in the financial statements forming part of this financial report.
In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between funds) have been eliminated.
All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies

GOODS AND SERVICES TAX

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

ROUNDING OFF FIGURES

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

SHIRE OF DOWERIN

MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
FOR THE PERIOD ENDED 30 SEPTEMBER 2026

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

Supporting Information for Councillor Information

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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	\$1.37 M	\$1.37 M	\$1.31 M	(\$0.06 M)
Closing	(\$0.12 M)	\$2.67 M	\$2.45 M	(\$0.22 M)
Refer to Statement of Financial Activity				

Cash and cash equivalents			Payables		
	\$4.83 M	% of total		\$0.13 M	% Outstanding
Unrestricted Cash	\$1.92 M	39.7%	Trade Payables	\$0.00 M	
Restricted Cash	\$2.91 M	60.3%	Over 30 Days		0.6%
			Over 90 Days		0.3%
Refer to Note 2 - Cash and Financial Assets			Refer to Note 5 - Payables		

Receivables		
	\$0.14 M	% Collected
Rates Receivable	\$0.48 M	71.4%
Trade Receivable	\$0.14 M	
Over 30 Days		64.2%
Over 90 Days		4%
Refer to Note 3 - Receivables		

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.79 M)	\$1.04 M	\$1.06 M	\$0.02 M
Refer to Statement of Financial Activity			

Rates Revenue			Operating Grants and Contributions		
YTD Actual	\$1.72 M	% Variance	YTD Actual	\$0.32 M	% Variance
YTD Budget	\$1.76 M	(2.4%)	YTD Budget	\$0.25 M	26.2%
Refer to Note 6 - Rate Revenue			Refer to Note 13 - Operating Grants and Contributions		

Fees and Charges		
YTD Actual	\$0.45 M	% Variance
YTD Budget	\$0.46 M	(2.0%)
Refer to Statement of Financial Activity		

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$1.94 M)	\$0.25 M	\$0.08 M	(\$0.18 M)
Refer to Statement of Financial Activity			

Proceeds on sale			Asset Acquisition		
YTD Actual	\$0.00 M	%	YTD Actual	\$0.80 M	% Spent
Adopted Budget	\$0.03 M	0.0%	Adopted Budget	\$4.77 M	16.7%
Refer to Note 7 - Disposal of Assets			Refer to Note 8 - Capital Acquisition		

Non-Operating Grants		
YTD Actual	\$0.87 M	% Received
Adopted Budget	\$2.80 M	31.2%
Refer to Note 8 - Capital Acquisition		

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$1.23 M	\$0.00 M	(\$0.00 M)	(\$0.00 M)
Refer to Statement of Financial Activity			

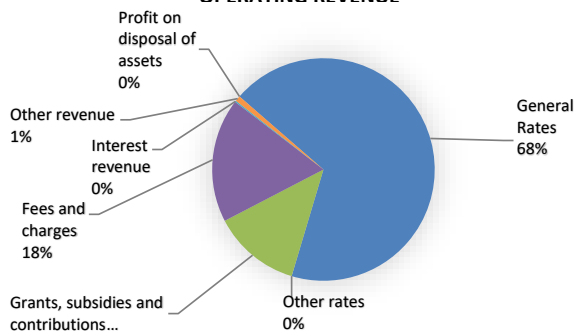
Borrowings			Reserves		
Principal repayments	\$0.11 M		Reserves balance	\$2.90 M	
Interest expense	\$0.03 M		Interest earned	\$0.00 M	
Principal due	\$0.95 M				
Refer to Note 9 - Borrowings			Refer to Note 11 - Cash Reserves		

Lease Liability		
Principal repayments	(\$0.00 M)	
Interest expense	\$0.00 M	
Principal due	\$0.02 M	
Refer to Note 10 - Lease Liabilities		

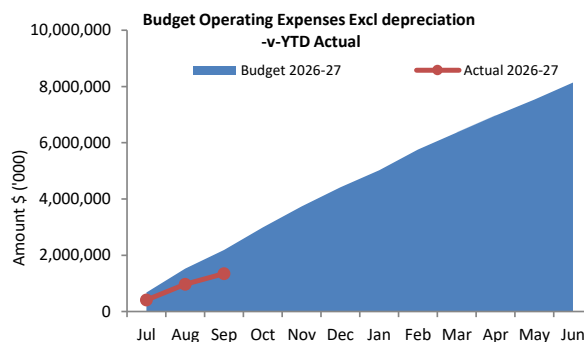
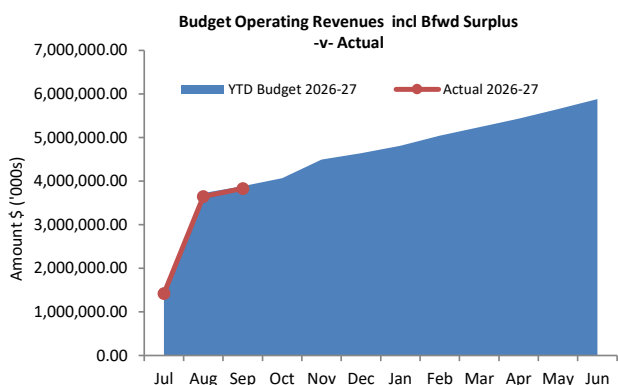
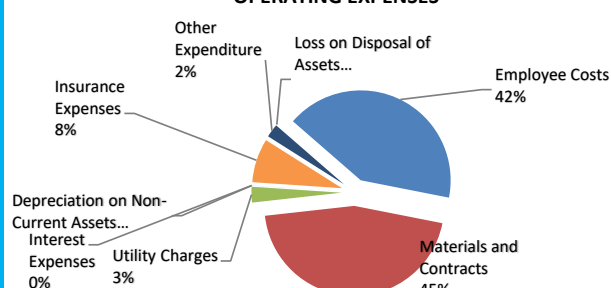
This information is to be read in conjunction with the accompanying Financial Statements and notes.

OPERATING ACTIVITIES

OPERATING REVENUE

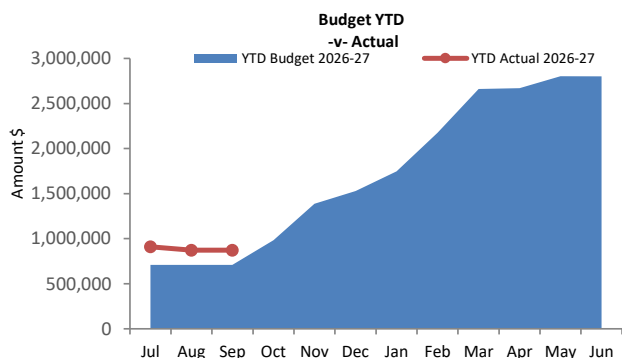


OPERATING EXPENSES

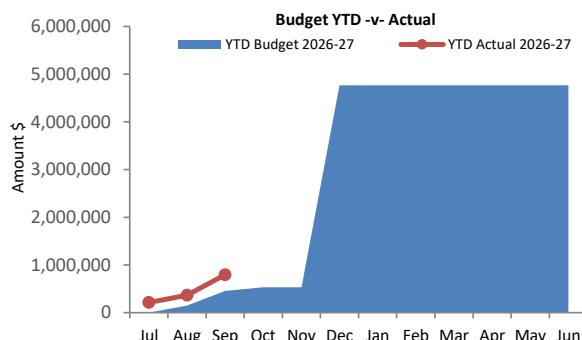


INVESTING ACTIVITIES

Capital grants, subsidies and contributions



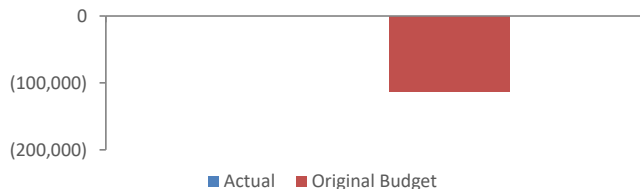
Payments for Capital Works



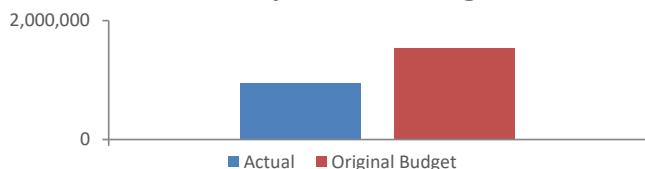
FINANCING ACTIVITIES

BORROWINGS

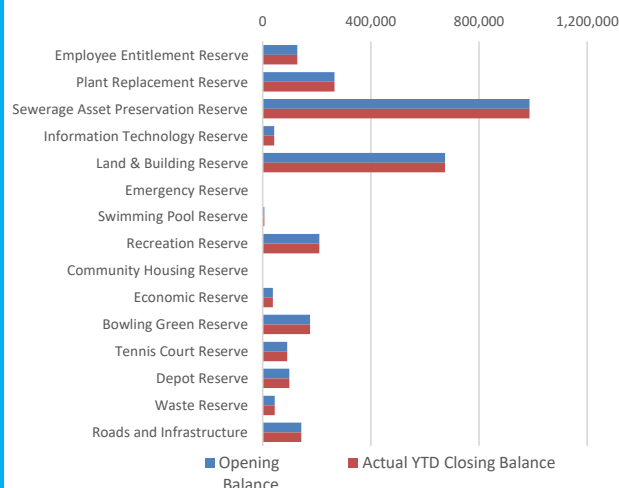
Principal Repayments



Principal Outstanding



RESERVES



STATEMENT OF FINANCIAL ACTIVITY - OPTIONAL
FOR THE PERIOD ENDED 30 SEPTEMBER 2026

NOTE 1
BY PROGRAM

	Ref	Adopted Budget	Current Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)
	Note	\$		\$	\$	\$	%
Revenue from operating activities							
Hide							
Governance		0	0	0	0	0	0.00%
General purpose funding		2,143,774	2,143,774	1,830,778	1,807,628	(23,150)	(1.26%)
Law, order and public safety		52,740	52,740	12,060	11,825	(235)	(1.95%)
Health		1,500	1,500	369	572	203	55.01%
Education and welfare		775,000	775,000	130,416	172,834	42,418	32.53%
Housing		245,000	245,000	61,245	50,538	(10,707)	(17.48%)
Community amenities		325,007	325,007	297,585	279,151	(18,434)	(6.19%)
Recreation and culture		249,550	249,550	61,957	80,672	18,715	30.21%
Transport		268,572	268,572	6,249	12,956	6,707	107.33%
Economic services		324,500	324,500	81,120	85,615	4,495	5.54%
Other property and services		125,400	125,400	31,341	20,164	(11,177)	(35.66%)
		4,511,043	4,511,043	2,513,120	2,521,955	8,835	0.35%
Expenditure from operating activities							
Governance		(670,088)	(670,088)	(184,859)	(177,635)	7,224	3.91%
General purpose funding		(170,116)	(170,116)	(42,516)	(60,172)	(17,656)	(41.53%)
Law, order and public safety		(228,554)	(228,554)	(59,400)	(28,777)	30,623	51.55%
Health		(48,636)	(48,636)	(10,401)	(12,272)	(1,871)	(17.99%)
Education and welfare		(705,817)	(705,817)	(174,919)	(163,874)	11,045	6.31%
Housing		(431,869)	(431,869)	(73,338)	(59,152)	14,186	19.34%
Community amenities		(767,057)	(767,057)	(199,797)	(96,022)	103,775	51.94%
Recreation and culture		(1,774,921)	(1,774,921)	(423,434)	(255,893)	167,541	39.57%
Transport		(2,701,063)	(2,701,063)	(751,962)	(509,120)	242,842	32.29%
Economic services		(561,107)	(561,107)	(129,282)	(148,670)	(19,388)	(15.00%)
Other property and services		(81,578)	(81,578)	(139,538)	48,896	188,434	135.04%
		(8,140,806)	(8,140,806)	(2,189,446)	(1,462,691)	726,755	33.19%
Less: Profit on asset disposals		(28,572)	(28,572)	0	0	0	0.00%
Add: Loss on asset disposal		0	0	0	0	0	0.00%
Movement in liabilities associated with restricted cash		3,296	3,296	3,296	(177)	(3,473)	105.37%
Add: Depreciation on assets		2,867,750	2,867,750	716,892	0	(716,892)	100.00%
		(787,289)	(787,289)	1,043,862	1,059,087	15,225	(1.46%)
Amount attributable to operating activities							
CONTINUED							
Investing Activities							
Capital grants, subsidies and contributions	14	2,801,019	2,801,019	708,044	872,549	164,505	23.23%
Proceeds from disposal of assets	7	28,572	28,572	0	0	0	0.00%
Payments for property, plant and equipment	8	(1,432,150)	(1,432,150)	(155,859)	(197,848)	(41,989)	(26.94%)
Payments for infrastructure	8	(3,334,544)	(3,334,544)	(300,000)	(597,874)	(297,874)	(99.29%)
		(1,937,103)	(1,937,103)	252,185	76,827	(175,358)	69.54%
Amount attributable to investing activities							
Financing Activities							
Transfer from reserves	11	736,883	736,883	0	0	0	0.00%
Repayment of debentures	9	(112,965)	(112,965)	0	0	0	0.00%
Principal elements of finance lease payments	10	(3,944)	(3,944)	0	(983)	(983)	0.00%
Transfer to reserves	11	(91,000)	(91,000)	0	0	0	0.00%
		1,228,974	1,228,974	0	(983)	(983)	0.00%
Amount attributable to financing activities							
Surplus or deficit at the start of the financial year							
Amount attributable to operating activities		1,371,705	1,371,705	1,371,705	1,311,469	(60,236)	(4.39%)
Amount attributable to operating activities		(787,289)	(787,289)	1,043,862	1,059,087	15,225	1.46%
Amount attributable to investing activities		(1,937,103)	(1,937,103)	252,185	76,827	(175,358)	(69.54%)
Amount attributable to financing activities		1,228,974	1,228,974	0	(983)	(983)	0.00%
Surplus or deficit at the end of the financial year		(123,712)	(123,712)	2,667,752	2,446,399	(221,352)	(8.30%)

KEY TERMS AND DESCRIPTIONS

Note 1 (Cont'd)

FOR THE PERIOD ENDED 30 SEPTEMBER 2026**REPORTING PROGRAMS**

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

PROGRAM NAME AND OBJECTIVES**ACTIVITIES****GOVERNANCE**

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

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

GENERAL PURPOSE FUNDING

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

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

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

HEALTH

To provide an operational framework for environmental and community health.

Inspection of food premises and food control.

EDUCATION AND WELFARE

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

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

HOUSING

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

Provision and maintenance of all Shire responsible housing.

COMMUNITY AMENITIES

To provide necessary services as required by the community.

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

RECREATION AND CULTURE

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

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

TRANSPORT

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

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

ECONOMIC SERVICES

To help promote the Shire and its economic wellbeing.

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

OTHER PROPERTY AND SERVICES

To monitor and control Council's overheads operating accounts.

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

Description	Classification	Unrestricted \$	Restricted \$	Total Cash \$	Institution	Interest Rate	Maturity Date
Cash on hand							
Floats	Cash and cash equivalents	500	0	500	On-hand		
Cash Deposits							
Municipal Bank Account	Cash and cash equivalents	913,380	0	913,380	NAB	0.05%	At Call
Term Deposits							
33-544-8018	Financial assets at amortised cost	1,002,630	0	1,002,630	NAB	5.10%	26/01/2027
0361070-279675	Financial assets at amortised cost		1,526,824	1,526,824	Wespac	3.55%	7/12/2026
27-9675	Financial assets at amortised cost	0	405,417	405,417	Bendigo	2.75%	1/11/2026
194120887	Financial assets at amortised cost	0	979,385	979,385	Bendigo	4.75%	26/04/2027
Total		1,916,510	2,911,626	4,828,136			
Comprising							
Cash and cash equivalents		913,880	0	913,880			
Financial assets at amortised cost		1,002,630	2,911,626	3,914,256			
		1,916,510	2,911,626	4,828,136			

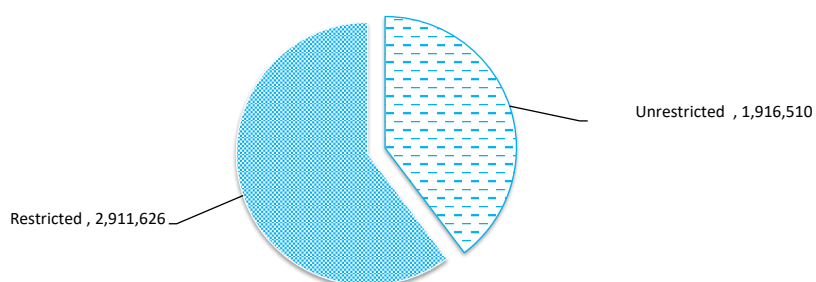
KEY INFORMATION

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

The local government classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

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



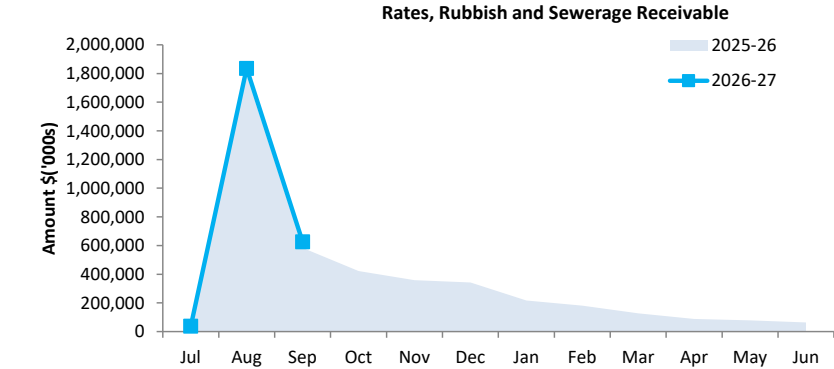
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2026

OPERATING ACTIVITIES
NOTE 3
RECEIVABLES

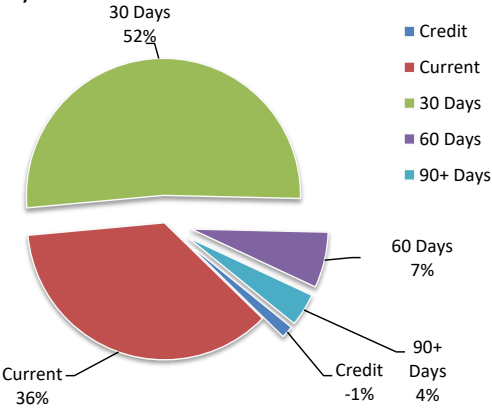
Rates receivable	30 Jun 2026	30 Sep 2026	Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$		\$	\$	\$	\$	\$	\$
Opening arrears previous years	54,103	35,640	Receivables - general	(629)	15,639	22,353	2,840	1,677	41,881
Levied - Rates revenue	1,668,485	1,720,671	Percentage	(1.5%)	37.3%	53.4%	6.8%	4%	
Less - collections	(1,664,595)	(1,254,374)	Balance per trial balance						
Less allowance for impairment of rates receivables	(22,354)	(22,354)	Sundry receivable	(629)	15,639	22,353	2,840	1,677	41,881
			Accrued Income	0	23,345	0	0	0	23,345
			GST receivable	0	71,199	0	0	0	71,199
Equals current outstanding	35,640	479,582	Allowance for impairment of receivables	0	0	0	0	0	0
Net rates collectable	35,640	479,582	Total receivables general outstanding						136,425
% Collected	96.6%	71.4%	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)



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2026**

**OPERATING ACTIVITIES
NOTE 4
OTHER CURRENT ASSETS**

	Opening Balance	Asset Increase/(Decrease)	Closing Balance
	1 July 2026		30 September 2026
Other current assets	\$	\$	\$
Inventory			
Stock On Hand	9,850	36,902	46,752
Total other current assets	9,850	36,902	46,752
Amounts shown above include GST (where applicable)			

KEY INFORMATION

Inventory

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

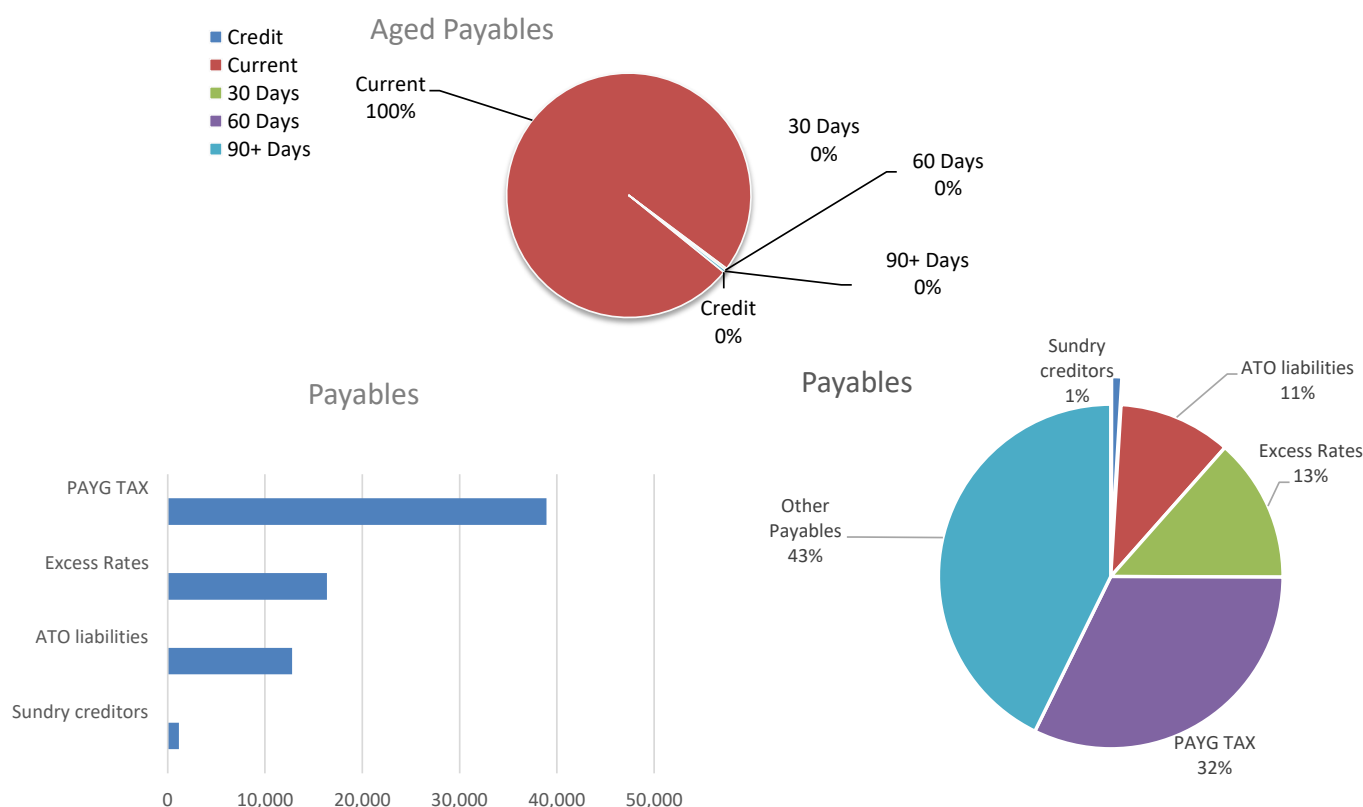
Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	133,121	358	0	463	133,942
Percentage	0%	99.4%	0.3%	0%	0.3%	
Balance per trial balance						
Sundry creditors	0	335	358	0	463	1,156
ATO liabilities	0	12,794	0	0	0	12,794
Excess Rates	0	16,352	0	0	0	16,352
PAYG TAX	0	38,948	0	0	0	38,948
Other Payables	0	51,693	0	0	0	51,693
Payroll Creditors	0	(3,686)	0	0	0	(3,686)
Accrued Loan Interest	0	5,439	0	0	0	5,439
Bonds & Deposits Held - CI	0	11,246	0	0	0	11,246
Accrued Expenses	0	0	0	0	0	0
Total payables general outstanding						133,942

Amounts shown above include GST (where applicable)

KEY INFORMATION

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

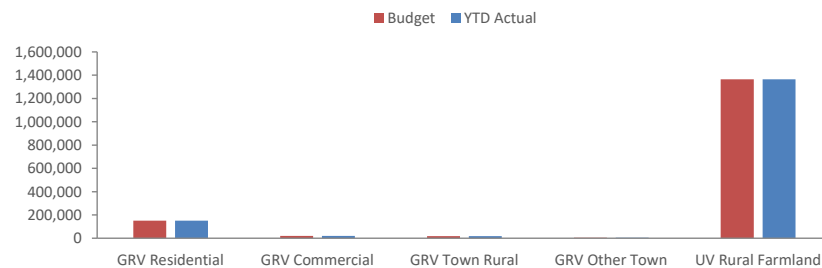


FOR THE PERIOD ENDED 30 SEPTEMBER 2026

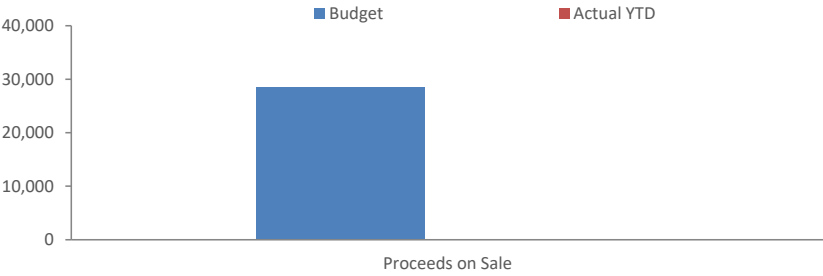
OPERATING ACTIVITIES
NOTE 6
RATE REVENUE

General rate revenue		Original Budget							YTD Actual			
		Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE	Code				\$	\$	\$	\$	\$	\$	\$	\$
Gross rental value												
GRV Residential	02	0.08114	128	1,862,796	151,153	0	0	151,153	151,153	0	0	151,153
GRV Commercial	05	0.08114	12	253,532	20,572	0	0	20,572	20,572	0	0	20,572
GRV Town Rural	07	0.08114	12	214,136	17,376	0	0	17,376	17,376	0	0	17,376
GRV Other Town	08	0.08114	8	49,920	4,051	0	0	4,051	4,051	0	0	4,051
Unimproved value												
UV Rural Farmland	01	0.03408	224	40,040,000	1,364,563	0	0	1,364,563	1,364,563	0	0	1,364,563
Sub-Total			384	42,420,384	1,557,715	0	0	1,557,715	1,557,715	0	0	1,557,715
Minimum payment												
Minimum \$												
Gross rental value												
		967	55	486,432	53,185	0	0	53,185	53,185	0	0	53,185
		967	20	101,068	19,340	0	0	19,340	19,340	0	0	19,340
		967	16	48,420	15,472	0	0	15,472	15,472	0	0	15,472
		284	20	9,138	5,680	0	0	5,680	5,680	0	0	5,680
Unimproved value												
		967	61	8,019,300	58,987	0	0	58,987	58,987	0	0	58,987
		967	4	920	3,868	0	0	3,868	3,868	0	0	3,868
		967	4	204,500	3,868	0	0	3,868	3,868	0	0	3,868
		284	9	50,933	2,556	0	0	2,556	2,556	0	0	2,556
Sub-total			189	8,920,711	162,956	0	0	162,956	162,956	0	0	162,956
Amount from general rates								1,720,671	1,720,671	0	0	1,720,671
Ex-gratia rates					43,000			43,000				0
Total general rates								1,763,671				1,720,671

KEY INFORMATION



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



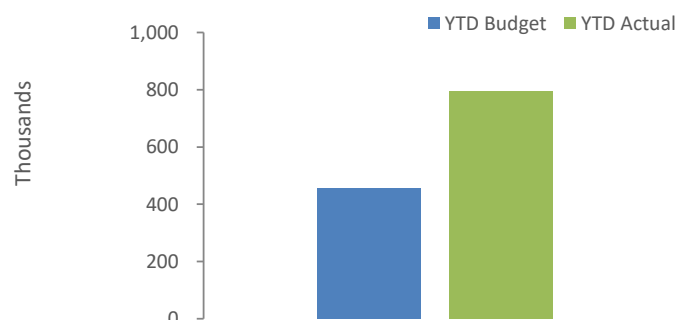
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2026**

**INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS**

Capital acquisitions	Original Budget	Current Budget	YTD Budget	YTD Actual	YTD Actual
	\$		\$	\$	\$
Buildings	1,105,239	1,105,239	16,992	13,614	(3,378)
Plant and equipment	326,911	326,911	138,867	184,234	45,367
Infrastructure - Roads	2,788,076	2,788,076	0	62,540	62,540
Infrastructure - Footpaths	369,270	369,270	300,000	322,612	(22,612)
Infrastructure - Other	177,198	177,198	0	212,723	212,723
Payments for Capital Acquisitions	4,766,694	4,766,694	455,859	795,722	294,640
Total Capital Acquisitions	4,766,694	4,766,694	455,859	795,722	294,640
Capital Acquisitions Funded By:					
	\$		\$	\$	\$
Capital grants and contributions	2,801,019	2,801,019	708,044	872,549	164,505
Borrowings	700,000	700,000	0	0	0
Other (disposals & C/Fwd)	28,572	28,572	0	0	0
Cash backed reserves					
Plant Replacement Reserve	182,970	182,970	0	0	0
Sewerage Asset Preservation Reserve	114,434	114,434	0	0	0
Land & Building Reserve	375,486	375,486	0	0	0
Recreation Reserve	33,993	33,993	0	0	0
Waste Reserve	30,000	30,000	0	0	0
Contribution - operations	500,220	500,220	(252,185)	(76,827)	175,358
Capital funding total	4,766,694	4,766,694	455,859	795,722	339,863

SIGNIFICANT ACCOUNTING POLICIES

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



Account Description		Original Budget	Current Budget	YTD Budget	YTD Actual	Variance Under/(Over)	Comments
Land and Buildings							
	BC019	58 (Lot 7) Stacy Street - Building (Capital)	25,486	25,486	16,992	12,064	4,928 Carry over Job
	BC042	Dowerin Town Hall - Building (Capital)	47,986	47,986	0	0	
	BC048	Dowerin District Museum - Building (Capital)	81,767	81,767	0	0	
	BC085	GROH 4x2 New house build	950,000	950,000	0	1,550	(1,550)
Total		1,105,239	1,105,239	16,992	13,614	3,378	
Plant and Equipment							
	PE103	Loader - Replacement	50,000	50,000	0	0	
	PE113	Tractor - Replacement	54,250	54,250	0	0	
	PE114	Excavator - Replacement	138,867	138,867	138,867	149,416	(10,549) Over expenditure to be addressed with budget review
	PE198	4x2 Utility Tipper - Replacement	45,936	45,936	0	0	
	PE200	PURCHASE HACC VEHICLE	0	0	0	34,818	(34,818) Carry forward from Fy26 not re-budgeted. To be addressed with the budget review.
	PE204	Light Plant Vehicle - Works & Assets	37,858	37,858	0	0	
Total		326,911	326,911	138,867	184,234	(45,367)	
Infrastructure - Roads							
	RCR025	Commodity Route - Dowerin - Koorda Road	599,404	599,404	0	43,985	(43,985)
	RC057	Ucarty Rock Road (Capital)	46,643	46,643	0	0	
	R2R087	Dudley Street (R2R)	14,825	14,825	0	0	
	R2R090	Hayter Street (R2R)	6,355	6,355	0	0	
	R2R093	Stacy Street (R2R)	7,200	7,200	0	0	
	R2R094	Cottrell Street (R2R)	9,900	9,900	0	0	
	R2R116	Couper Street (R2R)	11,900	11,900	0	0	
	R2R162A	Nambling South Road SLK 7.00-12.26 (5.26km) (R2R)	305,420	305,420	0	0	
	R2R162B	Nambling South Road SLK 14.80-16.62 (1.82km) (R2R)	105,678	105,678	0	0	
	R2R162C	Nambling South Road SLK 19.00-22.48 (3.48km) (R2R)	202,065	202,065	0	0	
	RRG001	Cunderdin-Minnivale Road (RRG)	757,979	757,979	0	4,890	(4,890)
	BS183	Dowerin-Meckering Road (BS)	699,863	699,863	0	625	(625)
	WFN182Q	Dowerin Kalanie Road SLK 34.5-37.81 Line Marking Construction (V	20,845	20,845	0	13,040	(13,040)
Total		2,788,076	2,788,076	0	62,540	(62,540)	
Infrastructure - Footpaths							
	FC186	Active Transport Footpath Project	369,270	369,270	300,000	322,612	(22,612)
Total		369,270	369,270	300,000	322,612	(22,612)	
Infrastructure - Other							
	IO001	CWSP Strategic Water Planning	97,198	97,198	0	0	
	IO002	Waste Transfer Station - Beyond Waste 2023 Strategy	80,000	80,000	0	0	
	BG001	Synthetic Bowling Greens	0	0	0	212,723	(212,723) Carry over Job - Mostly funded by Insurance claim.To be addressed with Budget review.
Total		177,198	177,198	0	212,723	(212,723)	
TOTALS		4,766,694	4,766,694	455,859	795,722	(339,863)	

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2026

FINANCING ACTIVITIES
NOTE 9
BORROWINGS

Repayments - borrowings

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

All debenture repayments were financed by general purpose revenue.

Self supporting loans are financed by repayments from third parties.

The Budget provides for new borrowing during the year.

KEY INFORMATION

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

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

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2026**

**FINANCING ACTIVITIES
NOTE 10
LEASE LIABILITIES**

Movement in carrying amounts

Information on leases		New Leases			Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	Lease No.	1 July 2026	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Other property and services		18,501	0	0	(983)	(3,944)	17,518	14,557	0	0
Total		18,501	0	0	(983)	(3,944)	17,518	14,557	0	0
Current lease liabilities		3,945					2,962			
Non-current lease liabilities		14,556					14,556			
		18,501					17,518			

All lease repayments were financed by general purpose revenue.

KEY INFORMATION

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

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2026**

FINANCING ACTIVITIES

**NOTE 11
CASH RESERVES**

Cash backed reserve

Reserve name	Opening Balance	Original Budget Interest Earned	Actual Interest Earned	Original Budget Transfers In (+)	Current Budget Transfers In (+)	Actual Transfers In (+)	Original Budget Transfers Out (-)	Current Budget Transfers Out (-)	Actual Transfers Out (-)	Original Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$		\$	\$		\$	\$	\$
Employee Entitlement Reserve	127,654	3,296	0	0	0	0	0	0	0	130,950	127,654
Plant Replacement Reserve	265,871	6,866	0	0	0	0	(182,970)	(182,970)	0	89,767	265,871
Sewerage Asset Preservation Reserve	987,230	25,523	0	0	0	0	(114,434)	(114,434)	0	898,319	987,230
Information Technology Reserve	42,867	1,107	0	0	0	0	0	0	0	43,974	42,867
Land & Building Reserve	674,244	17,411	0	0	0	0	(375,486)	(375,486)	0	316,169	674,244
Emergency Reserve	0	0	0	0	0	0	0	0	0	0	0
Swimming Pool Reserve	5,874	152	0	0	0	0	0	0	0	6,026	5,874
Recreation Reserve	209,134	5,400	0	0	0	0	(33,993)	(33,993)	0	180,541	209,134
Community Housing Reserve	180	5	0	0	0	0	0	0	0	185	180
Economic Reserve	37,452	967	0	0	0	0	0	0	0	38,419	37,452
Bowling Green Reserve	174,985	4,519	0	10,000	10,000	0	0	0	0	189,504	174,985
Tennis Court Reserve	91,150	2,354	0	6,000	6,000	0	0	0	0	99,504	91,150
Depot Reserve	98,465	2,543	0	0	0	0	0	0	0	101,008	98,465
Waste Reserve	45,008	1,162	0	0	0	0	(30,000)	(30,000)	0	16,170	45,008
Roads and Infrastructure	143,097	3,695	0	0	0	0	0	0	0	146,792	143,097
	2,903,211	75,000	0	16,000	16,000	0	(736,883)	(736,883)	0	2,257,328	2,903,211

KEY INFORMATION

* Reserves reconciliation in progress - Interest to be added to equity accounts

	Note	Opening Balance 1 July 2026	Liability Increase	Liability Reduction	Closing Balance 30 September 2026
Other current liabilities		\$	\$	\$	\$
Contract liabilities					
Unspent grants, contributions and reimbursements		254,375	0	(0)	254,375
Total unspent grants, contributions and reimbursements		254,375	0	(0)	254,375
Provisions					
Annual leave		168,441	0	0	168,441
Long service leave		94,393	0	(3,707)	90,686
Total Provisions		262,834	0	(3,707)	259,127
Total other current assets		517,209	0	(3,707)	513,502
Amounts shown above include GST (where applicable)					

KEY INFORMATION

Provisions

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

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

Employee benefits

Short-term employee benefits

Provision is made for the Shire's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the calculation of net current assets.

Other long-term employee benefits

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

Contract liabilities

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2026

OPERATING ACTIVITIES
NOTE 13
OPERATING GRANTS AND CONTRIBUTIONS

Provider	Operating grants, subsidies and contributions revenue					Comments
	Original Budget Revenue	Current Budget	YTD Budget	YTD Revenue Actual	YTD Variance	
	\$	\$	\$	\$	\$	\$
Operating grants and subsidies, Contributions and reimbursements						
General purpose funding						
GEN PUR - Financial Assistance Grant - General	178,041	178,041	38,682	51,958	13,276	
GEN PUR - Financial Assistance Grant - Roads	74,062	74,062	18,516	29,865	11,349	
Law, order, public safety						
ESL BFB - Operating Grant	43,740	43,740	10,935	10,935	0	
Education and welfare						
AGED OTHER - Grant Funding - CHSP	260,000	260,000	43,332	43,061	(272)	
AGED OTHER - Grant Funding - HCP	500,000	500,000	83,334	101,095	17,761	Staff will review funds received, it is expected that this income relates to FY26 and will need to be moved to the Balance sheet debtor.
Housing						
OTH HOUSE - Rental Reimbursements (Inc GST)	25,000	25,000	6,249	0	(6,249)	
Recreation and culture						
SWIM AREAS - Contributions & Donations	0	0	0	8,000	8,000	Donations for swimming pool
REC - Contributions & Donations	12,000	12,000	0	830	830	
REC - Reimbursements - Other Recreation	2,000	2,000	498	0	(498)	
LIBRARY - Other Grants	2,600	2,600	0	0	0	
OTH CUL - Grants - Other Culture	15,000	15,000	0	0	0	
CRC- Contributions and Donations (excl GST)	0	0	0	42	42	
CRC - Commission	10,000	10,000	2,499	1,667	(832)	
CRC - Income - Programs and Events	18,750	18,750	0	42	42	
CRC - Grants	140,000	140,000	46,666	60,412	13,746	
Transport						
ROADM - Street Lighting Subsidy	5,000	5,000	0	0	0	
ROADM - Direct Road Grant (MRWA)	210,000	210,000	0	0	0	
Economic services						
TOUR - Reimbursements	0	0	0	(31)	(31)	
Other property and services						
ADMIN - Reimbursements	0	0	0	250	250	
ADMIN - Contributions & Donations - GST Free	400	400	99	0	(99)	
POC - Reimbursements	8,000	8,000	1,998	437	(1,561)	
POC - Fuel Tax Credits Grant Scheme	8,000	8,000	1,998	13,112	11,114	
	1,512,593	1,512,593	254,806	321,674	66,868	

NON-OPERATING GRANTS AND CONTRIBUTIONS

Non operating grants, subsidies and contributions revenue

		Original Budget Revenue	Current Budget Revenue	YTD Budget	YTD Revenue Actual	Variance	Comment
		\$	\$	\$	\$		
Non-operating grants and subsidies							
Community amenities							
WASTE	San - Grants	80,000	80,000	0	0	0	
Recreation and culture							
HALL	Halls - Grants	23,993	23,993	0	0	0	
	Rec - Contributions & Donations	8,000	8,000	0	0	0	Contribution by Bowling and Tennis Clubs - to be transferred to reserve
	Oth Cul - Grants - Other Culture	65,414	65,414	0	0	0	
	Rec - Reimbursements - Other Recreation	0	0	0	152,041	(152,041)	Insurance funds for Bowling Club works completed in early July
Transport							
Funding							
RRG	Roadc - Regional Road Group Grants (Mrwa)	904,922	904,922	552,461	581,979	(29,518)	RRG and Commodity Route
R2R	Roadc - Roads To Recovery Grant	659,151	659,151	0	0	0	
BS	Roadc - Black Spot Grant	699,863	699,863	0	0	0	
	Roadc - Other Grants - Roads/Streets	19,456	19,456	19,456	11,815	7,641	WFN
	Roadc - Other Grants - Footpaths	272,254	272,254	136,127	126,714	9,413	Active Transport
Economic services							
	Tour - Grants	67,966	67,966	0	0		
TOTALS		2,801,019	2,801,019	708,044	872,549	(164,505)	

Prog	Programme Description	SP	Sub-Programme Description	Type	Type Description	COA	Description	Job	Description	Original Budget	Current Budget	YTD Budget	YTD Actual	Variance (\$)
08	Education & Welfare	0806	Aged & Disabled - Other	2	Operating Expenditure	2080600	AGED OTHER - Employee Costs							
08	Education & Welfare	0806	Aged & Disabled - Other	2	Operating Expenditure	2080600		CHSP1	Aged Other - Commonwealth Home Support Program	3,000	3,000	747	22,210	21,463
08	Education & Welfare	0806	Aged & Disabled - Other	2	Operating Expenditure	2080600		GAC1	Aged Other - General Administration Costs	299,258	299,258	74,802	30,137	(44,665)
08	Education & Welfare	0806	Aged & Disabled - Other	2	Operating Expenditure	2080600		HCP1	Aged Other - Home Care Package Level 1	0	0	0	70	70
08	Education & Welfare	0806	Aged & Disabled - Other	2	Operating Expenditure	2080600		HCP2	Aged Other - Home Care Package Level 2	500	500	123	3,853	3,730
08	Education & Welfare	0806	Aged & Disabled - Other	2	Operating Expenditure	2080600		HCP3	Aged Other - Home Care Package Level 3	500	500	123	14,037	13,914
08	Education & Welfare	0806	Aged & Disabled - Other	2	Operating Expenditure	2080600		HCP4	Aged Other - Home Care Package Level 4	500	500	123	6,498	6,375
08	Education & Welfare	0806	Aged & Disabled - Other	2	Operating Expenditure	2080603	AGED OTHER - Uniforms			1,500	1,500	375	0	(375)
08	Education & Welfare	0806	Aged & Disabled - Other	2	Operating Expenditure	2080604	AGED OTHER - Training & Development			5,000	5,000	1,248	0	(1,248)
08	Education & Welfare	0806	Aged & Disabled - Other	2	Operating Expenditure	2080607	AGED OTHER - Protective Clothing			500	500	123	0	(123)
08	Education & Welfare	0806	Aged & Disabled - Other	2	Operating Expenditure	2080608	AGED OTHER - Other Employee Expenses			3,000	3,000	747	0	(747)
08	Education & Welfare	0806	Aged & Disabled - Other	2	Operating Expenditure	2080609	AGED OTHER - Travel & Accommodation			12,000	12,000	3,000	2,245	(755)
08	Education & Welfare	0806	Aged & Disabled - Other	2	Operating Expenditure	2080610	AGED OTHER - Motor Vehicle Expenses			6,700	6,700	1,671	513	(1,158)
08	Education & Welfare	0806	Aged & Disabled - Other	2	Operating Expenditure	2080615	AGED OTHER - Printing and Stationery			300	300	75	0	(75)
08	Education & Welfare	0806	Aged & Disabled - Other	2	Operating Expenditure	2080616	AGED OTHER - Postage and Freight			500	500	123	172	49
08	Education & Welfare	0806	Aged & Disabled - Other	2	Operating Expenditure	2080620	AGED OTHER - Communication Expenses			5,000	5,000	1,248	98	(1,150)
08	Education & Welfare	0806	Aged & Disabled - Other	2	Operating Expenditure	2080621	AGED OTHER - Information Technology			7,000	7,000	1,749	2,700	951
08	Education & Welfare	0806	Aged & Disabled - Other	2	Operating Expenditure	2080640	AGED OTHER - Advertising & Promotion			100	100	24	886	862
08	Education & Welfare	0806	Aged & Disabled - Other	2	Operating Expenditure	2080641	AGED OTHER - Subscriptions & Memberships			8,000	8,000	1,998	2,050	52
08	Education & Welfare	0806	Aged & Disabled - Other	2	Operating Expenditure	2080653	AGED OTHER - Events			1,000	1,000	167	0	(167)
08	Education & Welfare	0806	Aged & Disabled - Other	2	Operating Expenditure	2080660	AGED OTHER - Client Services							
08	Education & Welfare	0806	Aged & Disabled - Other	2	Operating Expenditure	2080660		CHSPC	Chsp Dowerin Home Care Client Services	3,500	3,500	873	0	(873)
08	Education & Welfare	0806	Aged & Disabled - Other	2	Operating Expenditure	2080660		HCP2C	Hcp2 Dowerin Home Care - Client Services	15,500	15,500	4,250	118	(4,132)
08	Education & Welfare	0806	Aged & Disabled - Other	2	Operating Expenditure	2080660		HCP3C	Hcp3 Dowerin Home Care - Client Services	105,000	105,000	26,247	5,381	(20,866)
08	Education & Welfare	0806	Aged & Disabled - Other	2	Operating Expenditure	2080660		HCP4C	Hcp4 Dowerin Home Care - Client Services	60,000	60,000	14,997	4,893	(10,104)
08	Education & Welfare	0806	Aged & Disabled - Other	2	Operating Expenditure	2080686	AGED OTHER - Expensed Minor Asset Purchases			1,000	1,000	249	476	227
08	Education & Welfare	0806	Aged & Disabled - Other	2	Operating Expenditure	2080687	AGED OTHER - Other Expenses			0	0	0	127	127
08	Education & Welfare	0806	Aged & Disabled - Other	2	Operating Expenditure	2080692	AGED OTHER - Depreciation			160	160	39	0	(39)
08	Education & Welfare	0806	Aged & Disabled - Other	2	Operating Expenditure	2080699	AGED OTHER - Administration Allocated			100,823	100,823	25,203	37,279	12,076
Operating Expenditure Total										640,341	640,341	160,324	133,745	(26,579)
08	Education & Welfare	0806	Aged & Disabled - Other	3	Operating Income	3080610	AGED OTHER - Grant Funding - CHSP			(260,000)	(260,000)	(43,332)	(43,061)	272
08	Education & Welfare	0806	Aged & Disabled - Other	3	Operating Income	3080615	AGED OTHER - Grant Funding - HCP			(500,000)	(500,000)	(83,334)	(101,095)	(17,761)
08	Education & Welfare	0806	Aged & Disabled - Other	3	Operating Income	3080620	AGED OTHER - Fees & Charges			(15,000)	(15,000)	(3,750)	(28,556)	(24,806)
08	Education & Welfare	0806	Aged & Disabled - Other	3	Operating Income	3080635	AGED OTHER - Other Income			0	0	0	(122)	(122)
Operating Income Total										(775,000)	(775,000)	(130,416)	(172,834)	(42,418)
Aged & Disabled - Other Total										(134,659)	(134,659)	29,908	(39,089)	(68,997)

Prog	Programme Description	SP	Sub-Programme Description	Type	Type Description	COA	Description	Job	Description	Original Budget	Budget Amendments	Current Budget	YTD Budget	YTD Actual	Variance (\$)
11	Recreation & Culture	1108	Community Resource Centre	2	Operating Expenditure	2110800	CRC - Employee Costs			170,636	0	170,636	42,651	33,327	(9,324)
11	Recreation & Culture	1108	Community Resource Centre	2	Operating Expenditure	2110803	CRC - Uniforms			1,000	0	1,000	249	0	(249)
11	Recreation & Culture	1108	Community Resource Centre	2	Operating Expenditure	2110804	CRC - Training & Development			4,500	0	4,500	1,125	0	(1,125)
11	Recreation & Culture	1108	Community Resource Centre	2	Operating Expenditure	2110808	CRC - Other Employee Expenses			200	0	200	48	0	(48)
11	Recreation & Culture	1108	Community Resource Centre	2	Operating Expenditure	2110809	CRC - Travel & Accommodation			500	0	500	123	0	(123)
11	Recreation & Culture	1108	Community Resource Centre	2	Operating Expenditure	2110815	CRC - Printing and Stationery			8,000	0	8,000	1,998	1,446	(552)
11	Recreation & Culture	1108	Community Resource Centre	2	Operating Expenditure	2110816	CRC - Postage and Freight			500	0	500	123	0	(123)
11	Recreation & Culture	1108	Community Resource Centre	2	Operating Expenditure	2110820	CRC - Communication Expenses			1,000	0	1,000	249	102	(147)
11	Recreation & Culture	1108	Community Resource Centre	2	Operating Expenditure	2110821	CRC - Information Systems			6,000	0	6,000	1,500	9,603	8,103
11	Recreation & Culture	1108	Community Resource Centre	2	Operating Expenditure	2110825	CRC - Programs & Events								
11	Recreation & Culture	1108	Community Resource Centre	2	Operating Expenditure	2110825		EEV001	Christmas Markets	10,285	0	10,285	0	0	0
11	Recreation & Culture	1108	Community Resource Centre	2	Operating Expenditure	2110825		EEV0010	Heritage Railway	200	0	200	0	1,826	1,826
11	Recreation & Culture	1108	Community Resource Centre	2	Operating Expenditure	2110825		EEV0011	Anzac Day	3,200	0	3,200	0	0	0
11	Recreation & Culture	1108	Community Resource Centre	2	Operating Expenditure	2110825		EEV0012	Elderly Awareness Week	3,000	0	3,000	0	0	0
11	Recreation & Culture	1108	Community Resource Centre	2	Operating Expenditure	2110825		EEV002	Australia Day	10,102	0	10,102	0	0	0
11	Recreation & Culture	1108	Community Resource Centre	2	Operating Expenditure	2110825		EEV003	Welcome To Dowerin	6,168	0	6,168	0	0	0
11	Recreation & Culture	1108	Community Resource Centre	2	Operating Expenditure	2110825		EEV004	Outdoor Cinema	3,848	0	3,848	63	0	(63)
11	Recreation & Culture	1108	Community Resource Centre	2	Operating Expenditure	2110825		EEV005	Triathlon	8,868	0	8,868	0	0	0
11	Recreation & Culture	1108	Community Resource Centre	2	Operating Expenditure	2110825		EEV006	Clean Up Australia Day	710	0	710	0	0	0
11	Recreation & Culture	1108	Community Resource Centre	2	Operating Expenditure	2110825		EEV007	Are You Ok Day	50	0	50	50	0	(50)
11	Recreation & Culture	1108	Community Resource Centre	2	Operating Expenditure	2110825		EEV008	Breast Cancer Day	940	0	940	0	0	0
11	Recreation & Culture	1108	Community Resource Centre	2	Operating Expenditure	2110825		EEV009	Socks Week	900	0	900	0	0	0
11	Recreation & Culture	1108	Community Resource Centre	2	Operating Expenditure	2110840	CRC - Advertising & Promotion			700	0	700	174	0	(174)
11	Recreation & Culture	1108	Community Resource Centre	2	Operating Expenditure	2110841	CRC - Subscriptions & Memberships			5,000	0	5,000	2,500	1,780	(720)
11	Recreation & Culture	1108	Community Resource Centre	2	Operating Expenditure	2110886	CRC - Expensed Minor Asset Purchases			3,000	0	3,000	750	0	(750)
11	Recreation & Culture	1108	Community Resource Centre	2	Operating Expenditure	2110887	CRC - Other Expenditure			1,500	0	1,500	1,500	1,351	(149)
Operating Expenditure Total										250,807	0	250,807	53,103	49,435	(3,668)
11	Recreation & Culture	1108	Community Resource Centre	3	Operating Income	3110800	CRC- Contributions and Donations (excl GST)			0	0	0	0	(42)	(42)
11	Recreation & Culture	1108	Community Resource Centre	3	Operating Income	3110802	CRC - Commission			(10,000)	0	(10,000)	(2,499)	(1,667)	832
11	Recreation & Culture	1108	Community Resource Centre	3	Operating Income	3110810	CRC - Income - Programs and Events								
11	Recreation & Culture	1108	Community Resource Centre	3	Operating Income	3110810		IEV001	Income - Christmas Markets	(7,650)	0	(7,650)	0	0	0
11	Recreation & Culture	1108	Community Resource Centre	3	Operating Income	3110810		IEV0012	Income - Elderly Awareness Week	(3,000)	0	(3,000)	0	0	0
11	Recreation & Culture	1108	Community Resource Centre	3	Operating Income	3110810		IEV003	Income - Welcome To Dowerin	(4,000)	0	(4,000)	0	0	0
11	Recreation & Culture	1108	Community Resource Centre	3	Operating Income	3110810		IEV004	Income - Outdoor Cinema	(2,500)	0	(2,500)	0	0	0
11	Recreation & Culture	1108	Community Resource Centre	3	Operating Income	3110810		IEV008	Income - Breast Cancer Day	(700)	0	(700)	0	0	0
11	Recreation & Culture	1108	Community Resource Centre	3	Operating Income	3110810		IEV009	Income - Socks Week	(900)	0	(900)	0	0	0
11	Recreation & Culture	1108	Community Resource Centre	3	Operating Income	3110811	CRC - Grants			(140,000)	0	(140,000)	(46,666)	(60,412)	(13,746)
11	Recreation & Culture	1108	Community Resource Centre	3	Operating Income	3110821	CRC - Despatch Sales			(1,000)	0	(1,000)	(249)	(188)	61
11	Recreation & Culture	1108	Community Resource Centre	3	Operating Income	3110822	CRC - Merchandise Sales			(1,000)	0	(1,000)	(249)	(99)	150
11	Recreation & Culture	1108	Community Resource Centre	3	Operating Income	3110824	CRC - CRC and Admin Services Sales			(1,200)	0	(1,200)	(300)	(1,060)	(760)
11	Recreation & Culture	1108	Community Resource Centre	3	Operating Income	3110835	CRC - Other Income			(10,000)	0	(10,000)	(2,499)	(1,411)	1,088
Operating Income Total										(181,950)	0	(181,950)	(52,462)	(64,880)	(12,418)
Recreation & Culture Total															
Community Resource Centre Total										68,857	0	68,857	641	(15,445)	(16,086)

Type	Type Description	Dept	Department Description	COA	Description	Original Budget	YTD Budget	YTD Actual	Order Value	Total Actual
2	Operating Expenditure	SSA	Short Stay Accomodation	2130200	TOUR - Employee Costs	0.00	0.00	3,065.20	0.00	3,065.20
2	Operating Expenditure	SSA	Short Stay Accomodation	2130266	TOUR - Caravan Park General Maintenance/Operations	18,653.00	4,656.00	4,611.33	0.00	4,611.33
2	Operating Expenditure	SSA	Short Stay Accomodation	2130270	TOUR - Loan Interest Repayments	14,534.49	0.00	0.00	0.00	0.00
2	Operating Expenditure	SSA	Short Stay Accomodation	2130275	TOUR - SSA - Marketing & Promotion	2,000.00	498.00	486.36	0.00	486.36
2	Operating Expenditure	SSA	Short Stay Accomodation	2130286	TOUR - Expensed Minor Asset Purchases	5,000.00	1,248.00	2,585.20	0.00	2,585.20
2	Operating Expenditure	SSA	Short Stay Accomodation	2130288	TOUR - Building Operations	169,140.00	40,519.00	49,186.66	1,331.82	50,518.48
2	Operating Expenditure	SSA	Short Stay Accomodation	2130289	TOUR - Building Maintenance	29,320.00	4,596.00	981.44	1,308.58	2,290.02
Operating Expenditure Total						238,647.49	51,517.00	60,916.19	2,640.40	63,556.59
3	Operating Income	SSA	Short Stay Accomodation	3130221	TOUR - Caravan Park Fees	(290,000.00)	(72,498.00)	(75,732.53)	0.00	(75,732.53)
Operating Income Total						(290,000.00)	(72,498.00)	(75,732.53)	0.00	(75,732.53)
Grand Total						(51,352.51)	(20,981.00)	(14,816.34)	2,640.40	(12,175.94)