

SHIRE OF DOWERIN

MONTHLY FINANCIAL REPORT

FOR THE PERIOD ENDED 30 SEPTEMBER 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.

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

STATEMENT OF FINANCIAL ACTIVITY INFORMATION

(a) Non-cash items excluded from operating activities

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

	Notes	Adopted Budget	YTD Actual
Non-cash items excluded from operating activities		\$	\$
Adjustments to operating activities			
Less: Profit on asset disposals	7	(33,045)	0
Movement in liabilities associated with restricted cash		3,792	1,174
Add: Loss on asset disposals	7	2,593	0
Add: Depreciation on assets		2,673,800	0
Total non-cash items excluded from operating activities		2,647,140	1,174

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

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

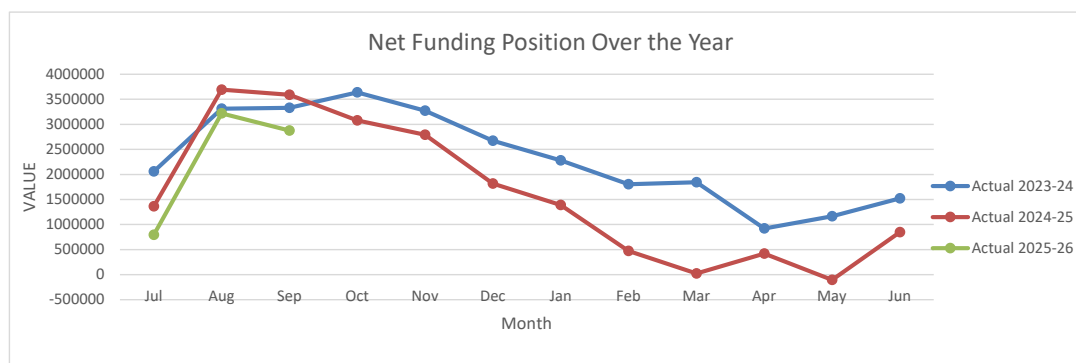
		Surplus BFWD Adopted Budget	Last Year UnAudited Actual 30 June 2025	This Time Last Year 30 Sep 2024	Year to Date 30 September 2025
Adjustments to net current assets					
Less: Reserves - restricted cash	10	(3,622,309)	(3,622,309)	(3,406,600)	(3,661,710)
Add: Borrowings	9	110,627	110,628	108,346	110,627
Add: Provisions funded by Reserve		123,522	123,522	118,907	124,696
Total adjustments to net current assets		(3,388,160)	(3,388,159)	(3,179,347)	(3,426,387)

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

Current assets					
Cash and cash equivalents	2	4,381,453	4,382,196	5,961,006	5,930,000
Rates and charges receivables	3		54,103	1,394,799	559,951
Receivables	3	322,829	393,950	258,595	250,693
Contract Assets		536,970	505,608	0	505,608
Stock on Hand	4	22,172	14,681	47,035	15,457
Total Current Assets		5,263,424	5,350,538	7,661,435	7,261,709
Less: Current liabilities					
Payables	5	(475,295)	(548,176)	5,511	(380,654)
Borrowings	9	(110,627)	(110,628)	(108,346)	(110,627)
Contract liabilities	11	(293,786)	(293,786)	(641,494)	(293,786)
Provisions	11	(157,521)	(174,527)	(157,521)	(174,529)
Total Current Liabilities		(1,037,229)	(1,127,117)	(901,850)	(959,596)
		4,226,195	4,223,421	6,759,585	6,302,114
Less: Total adjustments to net current assets	(b)	(3,388,160)	(3,388,159)	(3,179,347)	(3,426,387)
Closing funding surplus / (deficit)		838,035	835,263	3,580,238	2,875,726

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 2025

NATURE OR TYPE DESCRIPTIONS

REVENUE

RATES

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

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 2025

	NOTE	30 September 2025	Unaudited 30 June 2025
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents		5,930,000	4,382,196
Trade and other receivables		810,644	448,053
Inventories		15,457	14,681
Contract Assets		505,608	505,608
TOTAL CURRENT ASSETS		7,261,709	5,350,538
NON-CURRENT ASSETS			
Trade and other receivables		25,824	25,824
Other financial assets		59,715	59,715
Property, plant and equipment		20,129,087	19,989,148
Infrastructure		89,238,032	89,214,156
TOTAL NON-CURRENT ASSETS		109,452,658	109,288,843
TOTAL ASSETS		116,714,367	114,639,381
CURRENT LIABILITIES			
Trade and other payables		380,654	548,176
Other liabilities		293,786	293,786
Borrowings		110,627	110,628
Employee related provisions		174,527	174,527
TOTAL CURRENT LIABILITIES		959,594	1,127,117
NON-CURRENT LIABILITIES			
Borrowings		835,887	835,887
Employee related provisions		88,385	88,385
TOTAL NON-CURRENT LIABILITIES		924,272	924,272
TOTAL LIABILITIES		1,883,866	2,051,389
NET ASSETS		114,830,501	112,587,992
EQUITY			
Retained surplus		37,914,855	35,711,748
Reserve accounts		3,661,711	3,622,309
Revaluation surplus		73,253,935	73,253,935
TOTAL EQUITY		114,830,501	112,587,992

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 10 October 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 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 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	\$0.84 M	(\$0.00 M)
Closing	\$0.00 M	\$3.27 M	\$2.88 M	(\$0.39 M)

Refer to Statement of Financial Activity

Cash and cash equivalents			Payables	
	\$5.90 M	% of total		\$0.38 M % Outstanding
Unrestricted Cash	\$2.24 M	38.0%	Trade Payables	\$0.00 M
Restricted Cash	\$3.66 M	62.0%	Over 30 Days	0.2%
			Over 90 Days	0.1%

Refer to Note 2 - Cash and Financial Assets

Refer to Note 5 - Payables

Receivables		
	\$0.25 M	% Collected
Rates Receivable	\$0.56 M	65.4%
Trade Receivable	\$0.25 M	
Over 30 Days		16.7%
Over 90 Days		11.8%

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)	\$1.29 M	\$1.09 M	(\$0.20 M)

Refer to Statement of Financial Activity

Rates Revenue			Operating Grants and Contributions		
YTD Actual	\$1.67 M	% Variance	YTD Actual	\$0.41 M	% Variance
YTD Budget	\$1.64 M	1.6%	YTD Budget	\$0.51 M	(19.7%)

Refer to Note 6 - Rate Revenue

Refer to Note 12 - Operating Grants and Contributions

Fees and Charges		
YTD Actual	\$0.42 M	% Variance
YTD Budget	\$0.42 M	0.9%

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities

Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$1.17 M)	\$0.98 M	\$0.99 M	\$0.02 M

Refer to Statement of Financial Activity

Proceeds on sale			Asset Acquisition		
YTD Actual	\$0.00 M	%	YTD Actual	\$0.16 M	% Spent
Adopted Budget	\$0.22 M	(100.0%)	Adopted Budget	\$5.25 M	(96.9%)

Refer to Note 7 - Disposal of Assets

Refer to Note 8 - Capital Acquisition

Non-Operating Grants		
YTD Actual	\$1.16 M	% Received
Adopted Budget	\$3.86 M	(70.0%)

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	\$0.16 M	(\$0.04 M)	(\$0.20 M)

Refer to Statement of Financial Activity

Borrowings		Reserves	
Principal repayments	\$0.11 M	Reserves balance	\$3.66 M
Interest expense	\$0.03 M	Interest earned	\$0.00 M
Principal due	\$0.95 M		

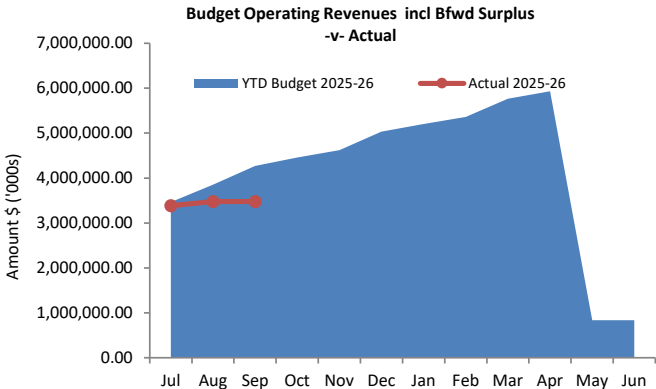
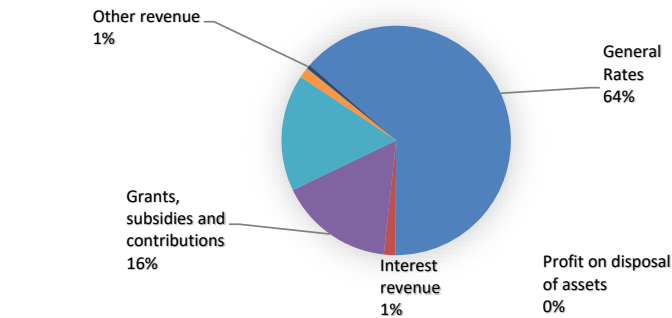
Refer to Note 9 - Borrowings

Refer to Note 10 - Cash Reserves

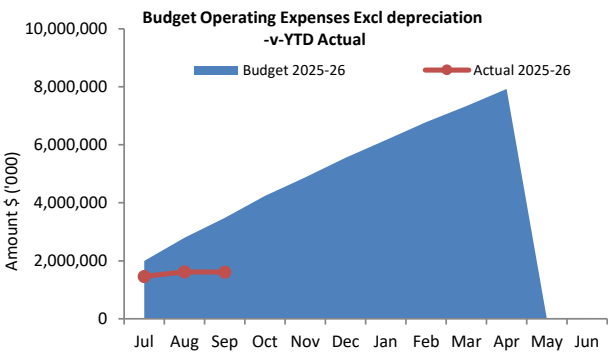
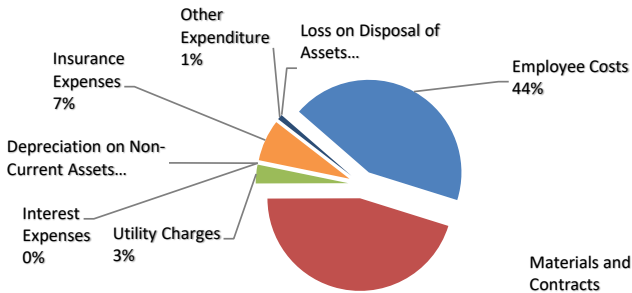
This information is to be read in conjunction with the accompanying Financial Statements and notes.

OPERATING ACTIVITIES

OPERATING REVENUE

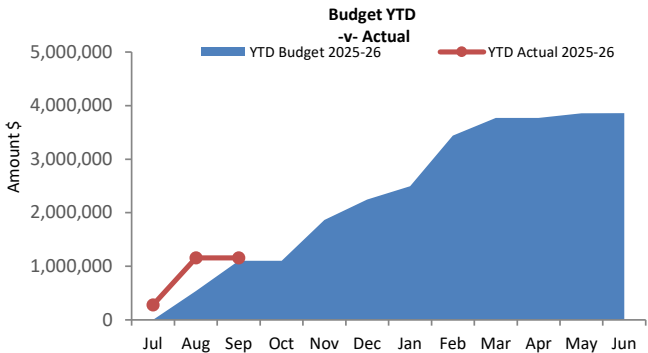


OPERATING EXPENSES

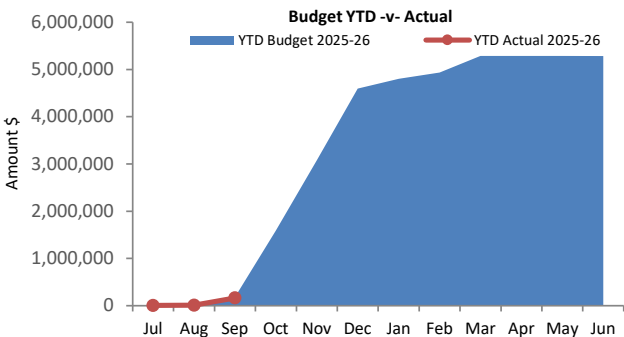


INVESTING ACTIVITIES

Capital grants, subsidies and contributions



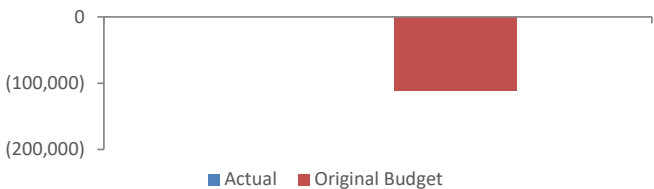
Payments for Capital Works



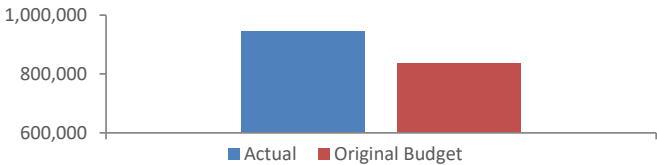
FINANCING ACTIVITIES

BORROWINGS

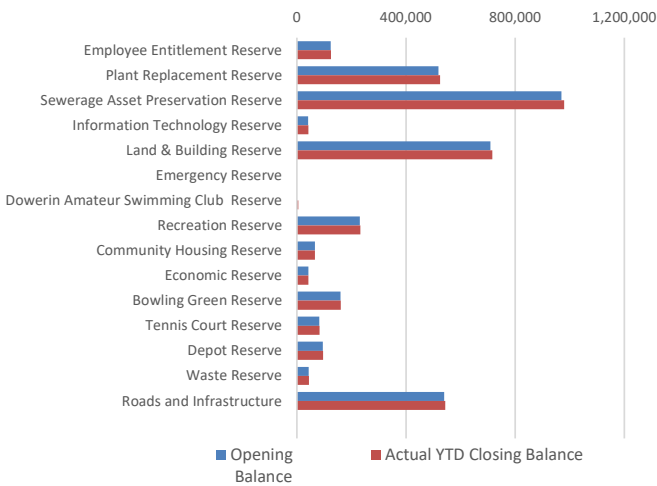
Principal Repayments



Principal Outstanding



RESERVES



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

NOTE 1
BY PROGRAM

	Ref Note	Adopted Budget	Current Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)
		\$		\$	\$	\$	%
Revenue from operating activities							
Governance		0	0	0	27	27	0.00%
General purpose funding		2,825,334	2,825,334	1,924,734	1,911,107	(13,627)	(0.71%)
Law, order and public safety		62,350	62,350	14,580	1,007	(13,573)	(93.09%)
Health		3,000	3,000	747	83	(664)	(88.89%)
Education and welfare		867,880	867,880	215,229	109,324	(105,905)	(49.21%)
Housing		175,100	175,100	43,773	45,453	1,680	3.84%
Community amenities		289,264	289,264	272,839	277,466	4,627	1.70%
Recreation and culture		67,515	67,515	13,866	9,110	(4,756)	(34.30%)
Transport		250,813	250,813	4,998	4,903	(95)	(1.90%)
Economic services		460,800	460,800	115,185	163,395	48,210	41.85%
Other property and services		91,397	91,397	17,517	27,225	9,708	55.42%
		5,093,453	5,093,453	2,623,468	2,549,100	(74,368)	
Expenditure from operating activities							
Governance		(498,065)	(498,065)	(150,942)	(145,051)	5,891	3.90%
General purpose funding		(208,614)	(208,614)	(52,131)	(69,736)	(17,605)	(33.77%)
Law, order and public safety		(186,387)	(186,387)	(44,194)	(35,302)	8,892	20.12%
Health		(47,268)	(47,268)	(11,805)	(13,949)	(2,144)	(18.16%)
Education and welfare		(937,230)	(937,230)	(237,546)	(216,236)	21,310	8.97%
Housing		(378,060)	(378,060)	(106,457)	(95,497)	10,960	10.30%
Community amenities		(623,195)	(623,195)	(156,712)	(110,561)	46,151	29.45%
Recreation and culture		(1,495,949)	(1,495,949)	(366,919)	(193,948)	172,971	47.14%
Transport		(2,605,641)	(2,605,641)	(637,727)	(375,656)	262,071	41.09%
Economic services		(897,547)	(897,547)	(217,815)	(239,013)	(21,198)	(9.73%)
Other property and services		(48,325)	(48,325)	(11,674)	31,038	42,712	365.87%
		(7,926,281)	(7,926,281)	(1,993,922)	(1,463,911)	530,011	
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	0	100.00%
Movement in liabilities associated with restricted cash		3,793	3,793	948	1,174	226	(23.83%)
Add: Depreciation on assets		2,673,800	2,673,800	668,406	0	(668,406)	(100.00%)
		(185,687)	(185,687)	1,291,287	1,086,363	(204,276)	
Amount attributable to operating activities							
CONTINUED							
Investing Activities							
Capital grants, subsidies and contributions	13	3,859,103	3,859,103	1,102,181	1,157,318	55,137	5.00%
Proceeds from disposal of assets	7	224,144	224,144	56,036	0	(56,036)	(100.00%)
Proceeds from financial assets at amortised cost - self supporting loans	9	0	0	0	0	0	
Payments for property, plant and equipment	8	(562,385)	(562,385)	(141,835)	(139,939)	1,896	(1.34%)
Payments for infrastructure	8	(4,688,102)	(4,688,102)	(41,000)	(23,875)	17,125	41.77%
		(1,167,240)	(1,167,240)	975,382	993,504	18,122	
Amount attributable to investing activities							
Financing Activities							
Proceeds from new debentures	9	0	0	0	0	0	0.00%
Transfer from reserves	10	806,460	806,460	201,615	0	(201,615)	(100.00%)
Repayment of debentures	9	(110,627)	(110,627)	0	0	0	0.00%
Transfer to reserves	10	(180,941)	(180,941)	(39,404)	(39,404)	0	0.00%
		514,892	514,892	162,211	(39,404)	(201,615)	
Amount attributable to financing activities							
Surplus or deficit at the start of the financial year		838,035	838,035	838,035	835,263	(2,772)	(0.33%)
Amount attributable to operating activities		(185,687)	(185,687)	1,291,287	1,086,363	(204,276)	(15.87%)
Amount attributable to investing activities		(1,167,240)	(1,167,240)	975,382	993,504	18,122	1.86%
Amount attributable to financing activities		514,892	514,892	162,211	(39,404)	(201,615)	(124.29%)
Surplus or deficit at the end of the financial year		0	0	3,266,915	2,875,726	(390,541)	(11.97%)

KEY TERMS AND DESCRIPTIONS
FOR THE PERIOD ENDED 30 SEPTEMBER 2025

Note 1 (Cont'd)
REPORTING PROGRAMS

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

PROGRAM NAME AND OBJECTIVES

ACTIVITIES

GOVERNANCE

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

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

GENERAL PURPOSE FUNDING

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

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

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

HEALTH

To provide an operational framework for environmental and community health.

Inspection of food premises and food control.

EDUCATION AND WELFARE

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

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

HOUSING

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

Provision and maintenance of all Shire responsible housing.

COMMUNITY AMENITIES

To provide necessary services as required by the community.

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

RECREATION AND CULTURE

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

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

TRANSPORT

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

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

ECONOMIC SERVICES

To help promote the Shire and its economic wellbeing.

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

OTHER PROPERTY AND SERVICES

To monitor and control Council's overheads operating accounts.

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

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	961,907	0	961,907	NAB	0.05%	At Call
Term Deposits							
315-8962	Financial assets at amortised cost	0	1,096,455	1,096,455	NAB	4.14%	5/12/2025
27-9675	Financial assets at amortised cost	0	1,081,443	1,081,443	Westpac	4.29%	7/10/2025
194120887	Financial assets at amortised cost	0	1,063,357	1,063,357	Bendigo	4.20%	1/11/2025
036107-297910	Financial assets at amortised cost	79,546	420,454	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		2,241,953	3,661,710	5,903,663			
Comprising							
Cash and cash equivalents		962,407	0	962,407			
Financial assets at amortised cost		1,279,546	3,661,710	4,941,256			
		2,241,953	3,661,710	5,903,663			

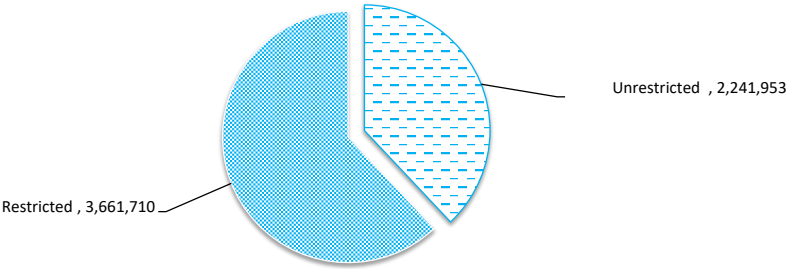
KEY INFORMATION

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.



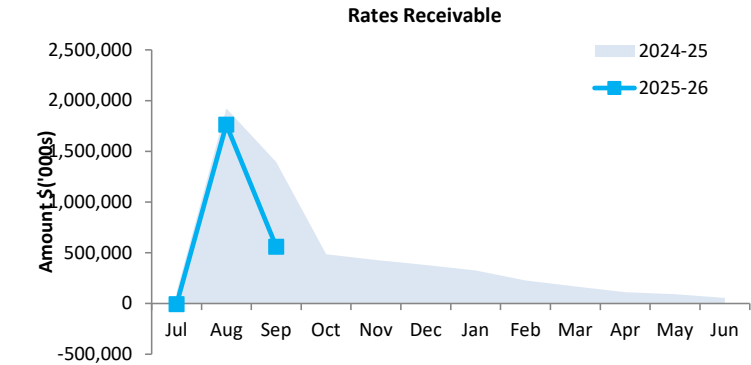
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2025

OPERATING ACTIVITIES
NOTE 3
RECEIVABLES

Rates receivable	30 Jun 2025	30 Sep 2025	Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$		\$	\$	\$	\$	\$	\$
Opening arrears previous years	126,892	18,464	Receivables - general	(1,123)	64,777	1,398	2,372	9,012	76,436
Levied - Rates revenue	1,604,471	1,665,683	Percentage	(1.5%)	84.7%	1.8%	3.1%	11.8%	
Less - collections	(1,712,899)	(1,100,597)	Balance per trial balance						
Equals current outstanding	18,464	583,549	Sundry receivable	(1,123)	64,777	1,398	2,372	9,012	76,436
			Accrued Income	0	9,165	0	0	0	9,165
Less allowance for impairment of rates receivables		(23,598)	GST receivable	0	74,909	0	0	0	74,909
			Other Receivable	0	90,183	0	0	0	90,183
Net rates collectable	18,464	559,951	Total receivables general outstanding						250,693
% Collected	98.9%	65.4%	Amounts shown above include GST (where applicable)						
			Sundry Receivables includes ESL, Rubbish and Sewerage charges.						

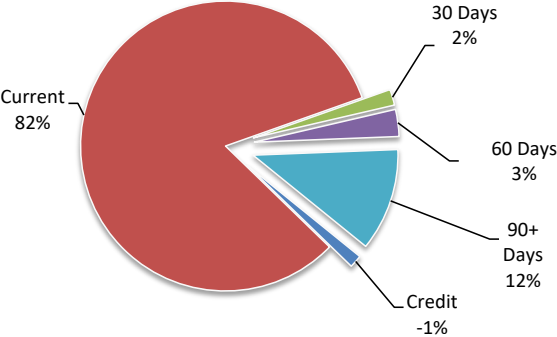
KEY INFORMATION

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)

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



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

**OPERATING ACTIVITIES
NOTE 4
OTHER CURRENT ASSETS**

	Opening Balance	Asset Increase/(Decrease)	Closing Balance
	1 July 2025		30 September 2025
Other current assets	\$	\$	\$
Inventory			
Stock On Hand	14,681	776	15,457
Total other current assets	14,681	776	15,457
Amounts shown above include GST (where applicable)			

KEY INFORMATION

Inventory

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

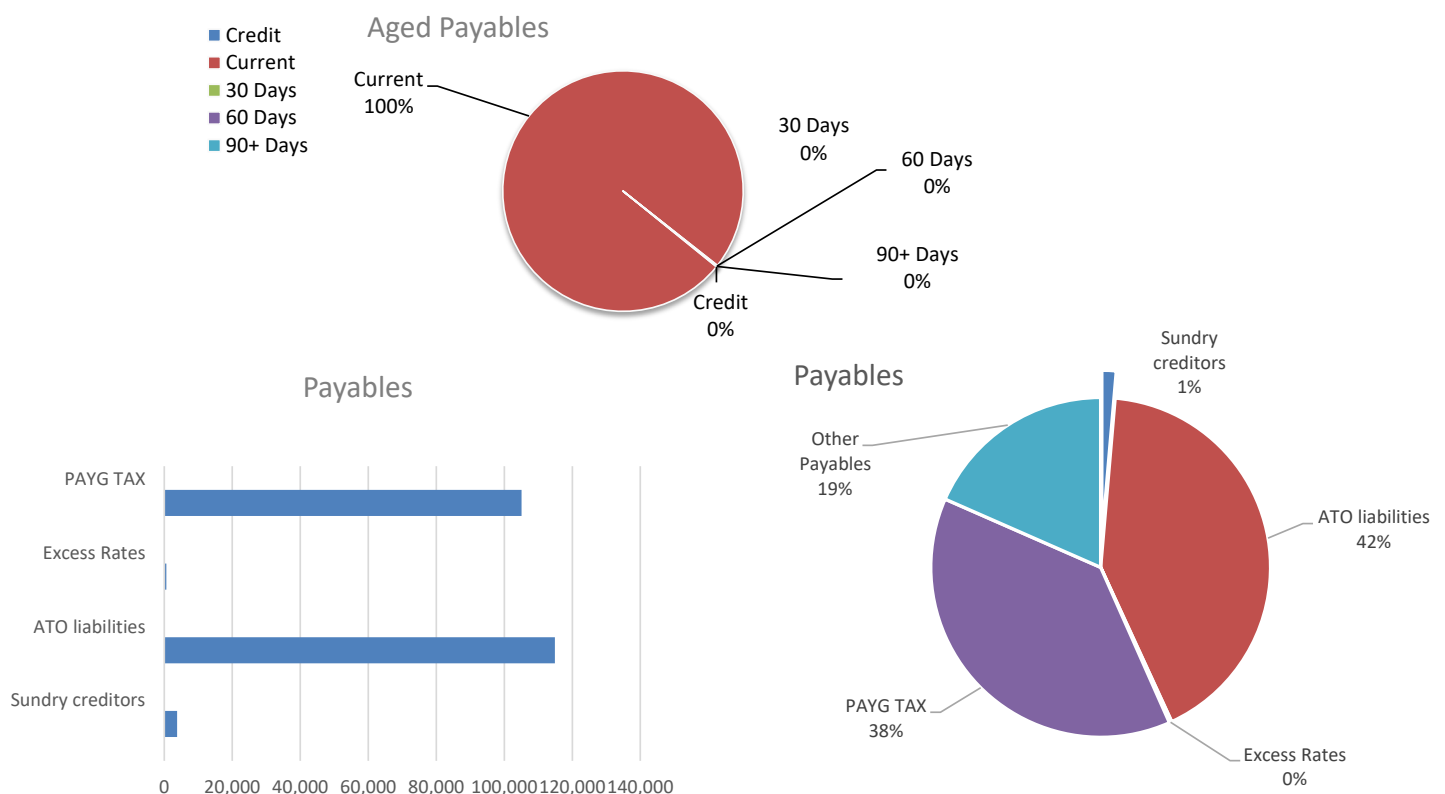
Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	379,833	358	0	463	380,654
Percentage	0%	99.8%	0.1%	0%	0.1%	
Balance per trial balance						
Sundry creditors	0	2,920	358	0	463	3,741
ATO liabilities	0	114,873	0	0	0	114,873
Excess Rates	0	646	0	0	0	646
PAYG TAX	0	105,085	0	0	0	105,085
Other Payables	0	50,655	0	0	0	50,655
Payroll Creditors	0	(571)	0	0	0	(571)
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
Total payables general outstanding						380,654

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 2025

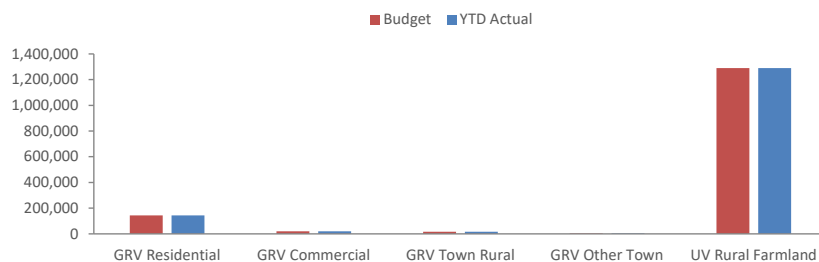
OPERATING ACTIVITIES

NOTE 6

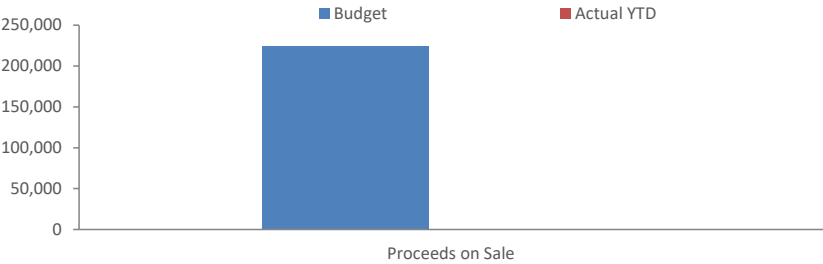
RATE REVENUE

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

KEY INFORMATION



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



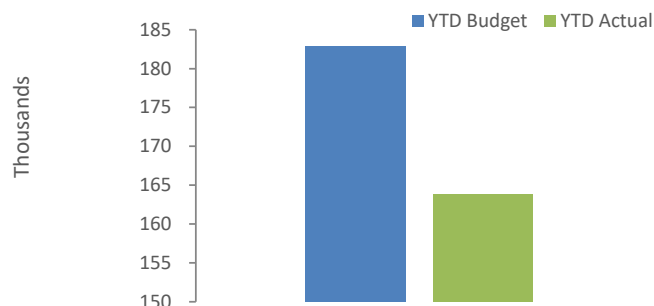
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2025**

**INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS**

Capital acquisitions	Original Budget	Current Budget	YTD Budget	YTD Actual	YTD Actual
	\$		\$	\$	\$
Buildings	70,372	70,372	0	0	0
Plant and equipment	492,013	492,013	141,835	139,939	(1,896)
Infrastructure - roads	3,967,534	3,967,534	0	19,433	19,433
Infrastructure - footpaths	633,568	633,568	0	0	0
Infrastructure - sewerage	30,000	30,000	0	0	0
Infrastructure - other	57,000	57,000	41,000	4,442	(36,558)
Payments for Capital Acquisitions	5,250,487	5,250,487	182,835	163,814	(19,021)
Total Capital Acquisitions	5,250,487	5,250,487	182,835	163,814	(19,021)
Capital Acquisitions Funded By:					
	\$		\$	\$	\$
Capital grants and contributions	3,859,103	3,859,103	1,102,181	1,157,318	55,137
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	(975,382)	(993,504)	(18,122)
Capital funding total	5,250,487	5,250,487	182,835	163,814	(19,021)

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)	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	
		0	0	0	0	0	
Total		70,372	70,372	0	0	0	
Furniture and equipment							
		0	0	0	0	0	
		0	0	0	0	0	
Total		0	0	0	0	0	
Plant and Equipment							
PE501	DFES Disaster Ready - Generator - DCC	12,500	12,500	0	0	0	
PE502	DFES Disaster Ready - Generator - Townhall	12,500	12,500	0	0	0	
PE106	Light Vehicle CEO	79,638	79,638	79,638	79,614	24	
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	
PE500	Generator for Shed DFES	0	0	0	0	0	
Total		492,013	492,013	141,835	139,939	1,896	
Infrastructure - Roads							
RC063	Kalguddering Road (Capital)	40,215	40,215	0	0	0	
RCR025	Commodity Route - Dowerin - Koorda Road	525,000	525,000	0	5,719	(5,719)	
R2R004	Hindmarsh Road (R2R)	332,248	332,248	0	0	0	
		0	0	0	0	0	
R2R009	Old Koorda Road (R2R)	0	0	0	4,500	(4,500)	Prior Year Job, Staff to review expense posting.
R2R014	Thornett Road (R2R)	135,972	135,972	0	3,083	(3,083)	
RRG001	Cunderdin-Minnivale Road (RRG)	0	0	0	52	(52)	Staff to correct expense posting
RRG183C	Dowerin Meckering Road SLK 23.84 - 25.64 (1.80km)	751,737	751,737	0	5,044	(5,044)	
BS183	Dowerin-Meckering Road (BS)	742,274	742,274	0	1,035	(1,035)	
WFN182N	Dowerin Kalannie Road SLK 34.50 - 37.81 (3.31km)	1,402,555	1,402,555	0	0	0	
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	
Total		3,967,534	3,967,534	0	19,433	(19,433)	
Infrastructure - footpaths							
FC186	Townsite Footpath project	633,568	633,568	0	0	0	
Total		633,568	633,568	0	0	0	

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						
PC071	Dowerin Skate Park Capital Works	0	0	0	1,423	(1,423)
		0	0	0	0	0
OC003	Town Oval Reticulation Upgrade (Inc Dam)	0	0	0	319	(319) Staff to correct expense posting
OC009	Pioneer Pathway Project includes Tin Dog Replica	0	0	0	2,700	(2,700) Staff to correct expense posting to OC019
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	4,442	36,558
TOTALS						
		5,250,487	5,250,487	182,835	163,814	19,021

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 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
		\$	\$	\$	\$	\$	\$	\$	\$
Housing									
Government Regional Officer Housing	100	209,654	0	(12,332)	209,654	197,322	0	(7,376)	7,376
Recreation and culture									
Dowerin Swimming Pool	101	84,324	0	(20,518)	84,324	63,806	0	(1,426)	1,426
Transport									
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
Economic services									
Short Stay Accommodation	99	509,917	0	(37,451)	509,917	472,466	0	(15,720)	15,720
Total		946,515	0	(110,627)	946,515	835,888	0	(25,627)	25,627
Current borrowings		110,627			110,627				
Non-current borrowings		835,888			835,888				
		946,515			946,515				

All debenture repayments were financed by general purpose revenue.

The Budget did not provide for any new borrowing during the year.

KEY INFORMATION

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

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

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 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	1,174	0	0	0	0	0	0	127,314	124,696
732 Plant Replacement Reserve	518,939	15,930	5,408	0	0	0	(242,869)	(242,869)	0	292,000	524,347
733 Sewerage Asset Preservation Reserve	969,812	29,770	9,219	0	0	0	(30,000)	(30,000)	0	969,582	979,031
734 Information Technology Reserve	41,676	1,279	258	0	0	0	0	0	0	42,955	41,934
735 Land & Building Reserve	709,496	21,780	6,745	0	0	0	(10,000)	(10,000)	0	721,276	716,241
736 Emergency Reserve	0	0	0	0	0	0	0	0	0	0	0
737 Dowerin Amateur Swimming Club Reserve	0	0	0	0	0	5,763	0	0	0	0	5,763
738 Recreation Reserve	230,428	7,073	2,191	0	0	0	(7,500)	(7,500)	0	230,001	232,618
739 Community Housing Reserve	65,767	2,019	625	0	0	0	(45,372)	(45,372)	0	22,414	66,392
740 Economic Reserve	42,046	1,291	400	0	0	0	(12,000)	(12,000)	0	31,337	42,445
741 Bowling Green Reserve	159,782	4,905	1,424	10,000	10,000	0	0	0	0	174,687	161,206
742 Tennis Court Reserve	82,476	2,532	727	6,000	6,000	0	0	0	0	91,008	83,203
743 Depot Reserve	95,242	2,924	942	0	0	0	0	0	0	98,166	96,184
744 Waste Reserve	43,589	1,339	378	0	0	0	0	0	0	44,928	43,966
745 Roads and Infrastructure	539,534	16,560	4,150	53,747	53,747	0	(458,719)	(458,719)	0	151,122	543,684
	3,622,309	111,194	33,641	69,747	69,747	5,763	(806,460)	(806,460)	0	2,996,790	3,661,710

KEY INFORMATION

Other current liabilities	Note	Opening Balance 1 July 2025	Liability Increase	Liability Reduction	Closing Balance 30 September 2025
		\$	\$	\$	\$
Contract liabilities					
Unspent grants, contributions and reimbursements		293,786	0	(0)	293,786
Total unspent grants, contributions and reimbursements		293,786	0	(0)	293,786
Provisions					
Annual leave		135,662	0	0	135,662
Long service leave		38,865	0	0	38,865
Total Provisions		174,527	0	0	174,527
Total other current assets		468,313	0	(0)	468,313
Amounts shown above include GST (where applicable)					

KEY INFORMATION

Provisions

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

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

Employee benefits

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

Contract liabilities

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

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

OPERATING ACTIVITIES
NOTE 12
OPERATING GRANTS AND CONTRIBUTIONS

Provider	Operating grants, subsidies and contributions revenue				YTD Revenue Actual	Comments
	Original Budget Revenue	Current Budget	YTD Budget			
	\$	\$	\$	\$		
Operating grants and subsidies, Contributions and reimbursements						
General purpose funding						
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	
Law, order, public safety						
ESL BFB - Operating Grant	54,450	54,450	13,611		314	
Education and welfare						
AGED OTHER - Grant Funding - CHSP	260,000	260,000	64,998		42,098	
AGED OTHER - Grant Funding - HCP	550,000	550,000	137,499		65,689	
WELFARE - Grants	29,445	29,445	7,359		0	
Housing						
OTH HOUSE - Rental Reimbursements	3,000	3,000	750		10,291	
Recreation and culture						
REC - Contributions & Donations	11,000	11,000	2,748		2,536	
REC - Reimbursements - Other Recreation	2,500	2,500	624		514	
LIBRARY - Other Grants	10,000	10,000	2,499		0	
OTH CUL - Grants - Other Culture	12,000	12,000	0		0	
Transport						
ROADM - Direct Road Grant (MRWA)	220,000	220,000	0		0	
Economic services						
TOUR - Other Income Relating to Tourism & Area Promotion	500	500	123		0	
CRC - Grants	135,000	135,000	33,750		77,262	
CRC - Grants (excl GST)	5,000	5,000	1,248		0	
CRC- Contributions and Donations (excl GST)	200	200	48		25	
Other property and services						
ADMIN - Reimbursements	400	400	99		828	
POC - Reimbursements	6,000	6,000	0		6,325	
POC - Fuel Tax Credits Grant Scheme	7,500	7,500	1,875		0	
SAL - Reimbursement - Workers Compensation	5,000	5,000	1,248		0	
	2,286,934	2,286,934	512,214		411,426	

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

INVESTING ACTIVITIES
NOTE 13
NON-OPERATING GRANTS AND CONTRIBUTIONS

		Non operating grants, subsidies and contributions revenue				
		Original Budget Revenue	Current Budget Revenue	YTD Budget	YTD Revenue Actual	Variance
		\$	\$	\$	\$	
Non-operating grants and subsidies						
General purpose funding						
	Gen Pur - Grant Funding (No Gst)	3,230	3,230	807	76,749	(75,942)
Recreation and culture						
	Rec - Grants	5,000	5,000	1,248	0	1,248
Transport Funding						
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
TOTALS		3,859,103	3,859,103	1,102,181	1,157,318	(55,137)

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 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	\$85,561.00	\$102,210.38	\$16,649.38
0806	Aged & Disabled - Other	Operating Expenditure	2080603	AGED OTHER - Uniforms	\$3,500.00	\$0.00	\$3,500.00	\$873.00	\$0.00	-\$873.00
0806	Aged & Disabled - Other	Operating Expenditure	2080604	AGED OTHER - Training & Development	\$15,000.00	\$0.00	\$15,000.00	\$3,750.00	\$1,000.00	-\$2,750.00
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	\$621.00	\$0.00	-\$621.00
0806	Aged & Disabled - Other	Operating Expenditure	2080609	AGED OTHER - Travel & Accommodation	\$8,000.00	\$0.00	\$8,000.00	\$2,000.00	\$3,024.64	\$1,024.64
0806	Aged & Disabled - Other	Operating Expenditure	2080610	AGED OTHER - Motor Vehicle Expenses	\$2,000.00	\$0.00	\$2,000.00	\$498.00	\$1,159.86	\$661.86
0806	Aged & Disabled - Other	Operating Expenditure	2080615	AGED OTHER - Printing and Stationery	\$1,000.00	\$0.00	\$1,000.00	\$249.00	\$0.00	-\$249.00
0806	Aged & Disabled - Other	Operating Expenditure	2080616	AGED OTHER - Postage and Freight	\$500.00	\$0.00	\$500.00	\$123.00	\$19.55	-\$103.45
0806	Aged & Disabled - Other	Operating Expenditure	2080620	AGED OTHER - Communication Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$1,076.11	\$1,076.11
0806	Aged & Disabled - Other	Operating Expenditure	2080621	AGED OTHER - Information Technology	\$5,500.00	\$0.00	\$5,500.00	\$1,374.00	\$4,939.39	\$3,565.39
0806	Aged & Disabled - Other	Operating Expenditure	2080640	AGED OTHER - Advertising & Promotion	\$2,500.00	\$0.00	\$2,500.00	\$624.00	\$0.00	-\$624.00
0806	Aged & Disabled - Other	Operating Expenditure	2080641	AGED OTHER - Subscriptions & Memberships	\$15,000.00	\$0.00	\$15,000.00	\$3,750.00	\$0.00	-\$3,750.00
0806	Aged & Disabled - Other	Operating Expenditure	2080653	AGED OTHER - Events	\$1,500.00	\$0.00	\$1,500.00	\$375.00	\$0.00	-\$375.00
0806	Aged & Disabled - Other	Operating Expenditure	2080660	AGED OTHER - Client Services	\$335,000.00	\$0.00	\$335,000.00	\$83,748.00	\$39,576.51	-\$44,171.49
0806	Aged & Disabled - Other	Operating Expenditure	2080692	AGED OTHER - Depreciation	\$200.00	\$0.00	\$200.00	\$48.00	\$0.00	-\$48.00
0806	Aged & Disabled - Other	Operating Expenditure	2080698	AGED OTHER - Staff Housing Costs Allocated	\$5,000.00	\$0.00	\$5,000.00	\$1,248.00	\$0.00	-\$1,248.00
0806	Aged & Disabled - Other	Operating Expenditure	2080699	AGED OTHER - Administration Allocated	\$108,491.00	\$0.00	\$108,491.00	\$27,123.00	\$46,010.77	\$18,887.77
Operating Expenditure Total					\$838,435.00	\$0.00	\$838,435.00	\$212,215.00	\$199,264.03	-\$12,950.97
0806	Aged & Disabled - Other	Operating Income	3080610	AGED OTHER - Grant Funding - CHSP	-\$260,000.00	\$0.00	-\$260,000.00	-\$64,998.00	-\$42,098.20	\$22,899.80
0806	Aged & Disabled - Other	Operating Income	3080615	AGED OTHER - Grant Funding - HCP	-\$550,000.00	\$0.00	-\$550,000.00	-\$137,499.00	-\$65,688.70	\$71,810.30
0806	Aged & Disabled - Other	Operating Income	3080620	AGED OTHER - Fees & Charges	-\$20,000.00	\$0.00	-\$20,000.00	-\$4,998.00	-\$1,469.33	\$3,528.67
0806	Aged & Disabled - Other	Operating Income	3080635	AGED OTHER - Other Income	-\$1,500.00	\$0.00	-\$1,500.00	-\$375.00	-\$68.19	\$306.81
0806	Aged & Disabled - Other	Operating Income	3080690	AGED OTHER - Profit on Disposal of Assets	-\$6,935.00	\$0.00	-\$6,935.00	\$0.00	\$0.00	\$0.00
Operating Income Total					-\$838,435.00	\$0.00	-\$838,435.00	-\$207,870.00	-\$109,324.42	\$98,545.58
Aged & Disabled - Other Total					\$0.00	\$0.00	\$0.00	\$4,345.00	\$89,939.61	\$85,594.61

SP	Sub-Programme Description	Type Description	COA	Description	Original Budget	Budget Amendments	Current Budget	YTD Budget	YTD Actual	Variance (\$)
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**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2025**

**Community Resource Centre
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	\$52,605.00	\$58,841.80	\$6,236.80
1309	Community Resource Centre	Operating Expenditure	2130903	CRC - Uniforms	\$2,000.00	\$0.00	\$2,000.00	\$498.00	\$0.00	-\$498.00
1309	Community Resource Centre	Operating Expenditure	2130904	CRC - Training & Development	\$6,000.00	\$0.00	\$6,000.00	\$1,500.00	\$200.00	-\$1,300.00
1309	Community Resource Centre	Operating Expenditure	2130908	CRC - Other Employee Expenses	\$2,500.00	\$0.00	\$2,500.00	\$624.00	\$0.00	-\$624.00
1309	Community Resource Centre	Operating Expenditure	2130909	CRC - Travel & Accomodation	\$1,500.00	\$0.00	\$1,500.00	\$375.00	\$0.00	-\$375.00
1309	Community Resource Centre	Operating Expenditure	2130915	CRC - Printing and Stationery	\$8,000.00	\$0.00	\$8,000.00	\$1,998.00	\$2,763.03	\$765.03
1309	Community Resource Centre	Operating Expenditure	2130916	CRC - Postage and Freight	\$500.00	\$0.00	\$500.00	\$123.00	\$63.27	-\$59.73
1309	Community Resource Centre	Operating Expenditure	2130920	CRC - Communication Expenses	\$2,500.00	\$0.00	\$2,500.00	\$624.00	\$496.27	-\$127.73
1309	Community Resource Centre	Operating Expenditure	2130921	CRC - Information Systems	\$6,000.00	\$0.00	\$6,000.00	\$1,500.00	\$8,830.60	\$7,330.60
1309	Community Resource Centre	Operating Expenditure	2130929	CRC - Donations to Community Groups	\$500.00	\$0.00	\$500.00	\$123.00	\$0.00	-\$123.00
1309	Community Resource Centre	Operating Expenditure	2130930	CRC - Insurance Expenses (Other Than Buildings)	\$505.00	\$0.00	\$505.00	\$252.00	\$0.00	-\$252.00
1309	Community Resource Centre	Operating Expenditure	2130940	CRC - Advertising & Promotion	\$500.00	\$0.00	\$500.00	\$123.00	\$0.00	-\$123.00
1309	Community Resource Centre	Operating Expenditure	2130941	CRC - Subscriptions & Memberships	\$4,000.00	\$0.00	\$4,000.00	\$999.00	\$3,886.33	\$2,887.33
1309	Community Resource Centre	Operating Expenditure	2130986	CRC - Expensed Minor Asset Purchases	\$3,000.00	\$0.00	\$3,000.00	\$750.00	\$0.00	-\$750.00
1309	Community Resource Centre	Operating Expenditure	2130987	CRC - Other Expenditure	\$5,000.00	\$0.00	\$5,000.00	\$1,248.00	\$6.66	-\$1,241.34
1309	Community Resource Centre	Operating Expenditure	2130988	CRC - Building Operations	\$1,000.00	\$0.00	\$1,000.00	\$249.00	\$0.00	-\$249.00
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
Operating Expenditure Total					\$268,927.00	\$0.00	\$268,927.00	\$71,591.00	\$75,675.32	\$4,084.32
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	-\$2,274.00	\$0.00	\$2,274.00
1309	Community Resource Centre	Operating Income	3130910	CRC - Grants	-\$135,000.00	\$0.00	-\$135,000.00	-\$33,750.00	-\$77,348.56	-\$43,598.56
1309	Community Resource Centre	Operating Income	3130911	CRC - Grants (excl GST)	-\$5,000.00	\$0.00	-\$5,000.00	-\$1,248.00	\$0.00	\$1,248.00
1309	Community Resource Centre	Operating Income	3130920	CRC - Fees & Charges - Events/Programs	-\$5,000.00	\$0.00	-\$5,000.00	-\$1,248.00	-\$2,436.21	-\$1,188.21
1309	Community Resource Centre	Operating Income	3130921	CRC - Despatch	\$0.00	\$0.00	\$0.00	\$0.00	-\$33.66	-\$33.66
1309	Community Resource Centre	Operating Income	3130922	CRC - Merchandise	\$0.00	\$0.00	\$0.00	\$0.00	-\$148.38	-\$148.38
1309	Community Resource Centre	Operating Income	3130924	CRC - Printing/Scanning	\$0.00	\$0.00	\$0.00	\$0.00	-\$153.46	-\$153.46
1309	Community Resource Centre	Operating Income	3130925	CRC - Admin Fees	\$0.00	\$0.00	\$0.00	\$0.00	-\$15.37	-\$15.37
1309	Community Resource Centre	Operating Income	3130935	CRC - Other Income	-\$25,000.00	\$0.00	-\$25,000.00	-\$6,249.00	-\$3,148.25	\$3,100.75
1309	Community Resource Centre	Operating Income	3131000	CRC- Contributions and Donations (excl GST)	-\$200.00	\$0.00	-\$200.00	-\$48.00	-\$25.20	\$22.80
Operating Income Total					-\$179,300.00	\$0.00	-\$179,300.00	-\$44,817.00	-\$83,222.09	-\$38,405.09
Community Resource Centre Total					\$89,627.00	\$0.00	\$89,627.00	\$26,774.00	-\$7,546.77	-\$34,320.77

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 FOR THE PERIOD ENDED 30 SEPTEMBER 2025				Tourism Note 16						
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	\$3,540.00	\$3,540.00
1302	Tourism And Area Promotion	Operating Expenditure	2130240	TOUR - Public Relations & Area Promotion	\$3,000.00	\$0.00	\$3,000.00	\$750.00	\$230.00	-\$520.00
1302	Tourism And Area Promotion	Operating Expenditure	2130241	TOUR - Subscriptions & Memberships	\$20,000.00	\$0.00	\$20,000.00	\$4,998.00	\$1,179.54	-\$3,818.46
1302	Tourism And Area Promotion	Operating Expenditure	2130265	TOUR - Maintenance/Operations	\$22,486.00	\$0.00	\$22,486.00	\$5,607.00	\$8,029.53	\$2,422.53
1302	Tourism And Area Promotion	Operating Expenditure	2130266	TOUR - Caravan Park General Maintenance/Operations	\$25,988.00	\$0.00	\$25,988.00	\$4,590.00	\$8,764.57	\$4,174.57
1302	Tourism And Area Promotion	Operating Expenditure	2130270	TOUR - Loan Interest Repayments	\$15,719.68	\$0.00	\$15,719.68	\$0.00	\$0.00	\$0.00
1302	Tourism And Area Promotion	Operating Expenditure	2130275	TOUR - SSA - Marketing & Promotion	\$4,500.00	\$0.00	\$4,500.00	\$1,122.00	\$0.00	-\$1,122.00
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	\$42,156.00	\$52,366.72	\$10,210.72
1302	Tourism And Area Promotion	Operating Expenditure	2130289	TOUR - Building Maintenance	\$43,474.00	\$0.00	\$43,474.00	\$10,827.00	\$8,875.06	-\$1,951.94
1302	Tourism And Area Promotion	Operating Expenditure	2130292	TOUR - Depreciation	\$84,300.00	\$0.00	\$84,300.00	\$21,072.00	\$0.00	-\$21,072.00
1302	Tourism And Area Promotion	Operating Expenditure	2130299	TOUR - Administration Allocated	\$68,812.00	\$0.00	\$68,812.00	\$17,202.00	\$30,673.80	\$13,471.80
Operating Expenditure Total					\$457,938.68	\$0.00	\$457,938.68	\$108,324.00	\$113,659.22	\$5,335.22
1302	Tourism And Area Promotion	Operating Income	3130221	TOUR - Caravan Park Fees	-\$235,000.00	\$0.00	-\$235,000.00	-\$58,749.00	-\$80,047.57	-\$21,298.57
1302	Tourism And Area Promotion	Operating Income	3130235	TOUR - Other Income Relating to Tourism & Area Prom	-\$500.00	\$0.00	-\$500.00	-\$123.00	\$0.00	\$123.00
Operating Income Total					-\$235,500.00	\$0.00	-\$235,500.00	-\$58,872.00	-\$80,047.57	-\$21,175.57
Tourism And Area Promotion Total					\$222,438.68	\$0.00	\$222,438.68	\$49,452.00	\$33,611.65	-\$15,840.35