

SHIRE OF DOWERIN

MONTHLY FINANCIAL REPORT

FOR THE PERIOD ENDED 31 JULY 2025

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2025

BY NATURE OR TYPE

	Ref	Adopted Budget	Current Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.	Reason	Explanation of Variance
	Note	\$		\$	\$	\$	%			
Revenue from operating activities										
General Rates	6	1,624,545	1,624,545	5,024	0	(5,024)	(100.00%)		Timing	Rates not yet raised
Other rates	6	60,296	60,296	0	0	0	0.00%		Timing	Rates not yet raised
Grants, subsidies and contributions	12	2,286,934	2,286,934	309,493	265,452	(44,041)	(14.23%)	☹️	Timing	Grants not yet received due to timing .
Fees and charges		860,954	860,954	49,454	43,100	(6,354)	(12.85%)		Timing	Variance due to pending budget adoption.
Interest revenue		138,772	138,772	11,563	11,835	272	2.35%		Timing	Within Variance
Other revenue		88,907	88,907	7,071	4,874	(2,197)	(31.07%)		Timing	Variance due to timing.
Profit on disposal of assets		33,045	33,045	0	0	0	0.00%		Timing	Sale of plant scheduled for later in the financial year.
		5,093,453	5,093,453	382,605	325,261	(57,344)	14.99%			
Expenditure from operating activities										
Employee costs		(2,225,906)	(2,225,906)	(184,592)	(263,967)	(79,375)	(43.00%)	☹️	Timing	Employee costs are higher than budget, due to employee termination payouts.
Materials and contracts		(2,506,526)	(2,506,526)	(145,151)	(137,193)	7,958	5.48%		Timing	Delayed expenditure pending budget adoption.
Utility charges		(234,220)	(234,220)	(19,421)	(18,800)	621	3.20%		Timing	Within Variance
Depreciation		(2,673,800)	(2,673,800)	(222,802)	0	222,802	100.00%	😊	Timing	Depreciation pending completion of 2024/2025 financial audit.
Finance costs		(25,627)	(25,627)	0	0	0	0.00%		Timing	Within Variance
Insurance		(178,069)	(178,069)	(13,884)	(2,199)	11,685	84.16%	😊	Timing	Timing difference.
Other expenditure		(79,540)	(79,540)	(6,623)	(4,286)	2,337	35.29%		Timing	Delayed expenditure pending budget adoption.
		(7,926,281)	(7,926,281)	(592,473)	(426,445)	166,028	28.02%			
Less: Profit on asset disposals		(33,045)	(33,045)	0	0	0	0.00%		Timing	Sale of plant scheduled for later in the financial year.
Movement in liabilities associated with restricted cash		3,793	3,793	3,793	4,299	506	(13.34%)		Timing	
Add: Loss on disposal of assets		2,593	2,593	2,593	0	(2,593)	100.00%		Timing	Sale of plant scheduled for later in the financial year.
Add: Depreciation on assets		2,673,800	2,673,800	222,802	0	(222,802)	100.00%	😊	Timing	Depreciation pending completion of 2024/2025 financial audit.
Amount attributable to operating activities		(185,687)	(185,687)	19,320	(96,885)	(116,205)	601.48%			

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2025

BY NATURE OR TYPE

	Ref	Adopted Budget	Current Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.	Reason	Explanation of Variance
	Note	\$		\$	\$	\$	%			
CONTINUED										
Investing activities										
Inflows and Outflows from investing activities										
Capital grants, subsidies and contributions	13	3,859,103	3,859,103	685	76,749	76,064	11104.23%	😊	Timing	Delay in projects due to budget not being adopted until mid August 2025.
Proceeds from disposal of assets	7	224,144	224,144	224,144	0	(224,144)	(100.00%)	😞	Timing	Sale of plant scheduled for later in the financial year.
Payments for property, plant and equipment	8	(562,385)	(562,385)	0	0	0	0.00%		Timing	Delayed capital expenditure pending budget adoption.
Payments for infrastructure	8	(4,688,102)	(4,688,102)	0	(50,947)	(50,947)	0.00%	😞	Timing	Delayed capital expenditure pending budget adoption.
Amount attributable to investing activities		(1,167,240)	(1,167,240)	224,829	25,802	(199,027)	88.52%			
Financing Activities										
Inflows from financing activities										
Transfer from reserves	10	806,460	806,460	806,460	0	(806,460)	(100.00%)		Timing	Planned transfers to occur during financial year
		806,460	806,460	806,460	0	(806,460)	100.00%			
Outflows from financing activities										
Repayment of debentures	9	(110,627)	(110,627)	0	0	0	0.00%		Timing	Loan repayments to occur during the year
Transfer to reserves	10	(180,941)	(180,941)	(180,941)	(22,388)	158,553	87.63%	😊	Timing	Planned transfers and interest to occur during financial year
		(291,568)	(291,568)	(180,941)	(22,388)	158,553				
Amount attributable to financing activities		514,892	514,892	625,519	(22,388)	(647,907)	103.58%			
MOVEMENT IN SURPLUS OR DEFICIT										
Surplus or deficit at the start of the financial year		838,035	838,035	838,035	230,046	(607,989)	(72.55%)	😞		
Amount attributable to operating activities		(185,687)	(185,687)	19,320	(96,885)	(116,205)	(601.48%)			
Amount attributable to investing activities		(1,167,240)	(1,167,240)	224,829	25,802	(199,027)	(88.52%)			
Amount attributable to financing activities		514,892	514,892	625,519	(22,388)	(647,907)	(103.58%)			
Surplus or deficit at the end of the financial year		0	0	1,707,703	136,575	(1,571,128)	92%			

KEY INFORMATION

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

The material variance adopted by Council for the 2025-26 year is a value of more or less than \$10,000 or 10.00%.

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

KEY TERMS AND DESCRIPTIONS FOR THE PERIOD ENDED 31 JULY 2025

REVENUE

RATES

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

Grants, subsidies and contributions

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

Capital grants, subsidies and contributions

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

Fees and charges

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

SERVICE CHARGES

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

Interest revenue

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

Other revenue

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

Profit on disposal of assets

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

NATURE OR TYPE DESCRIPTIONS

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

agreements, communication expenses, advertising expenses,

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

Insurance

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

Loss on disposal of assets

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

Depreciation

Depreciation expense raised on all classes of assets.

Finance costs

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

Other expenditure

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

(a) Non-cash items excluded from operating activities

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

	Notes	Adopted Budget	YTD Actual
Non-cash items excluded from operating activities		\$	\$
Adjustments to operating activities			
Less: Profit on asset disposals	7	(33,045)	(27,532)
Movement in liabilities associated with restricted cash		3,793	4,299
Add: Depreciation on assets		2,673,800	2,671,642
Total non-cash items excluded from operating activities		2,647,141	2,648,409

(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.

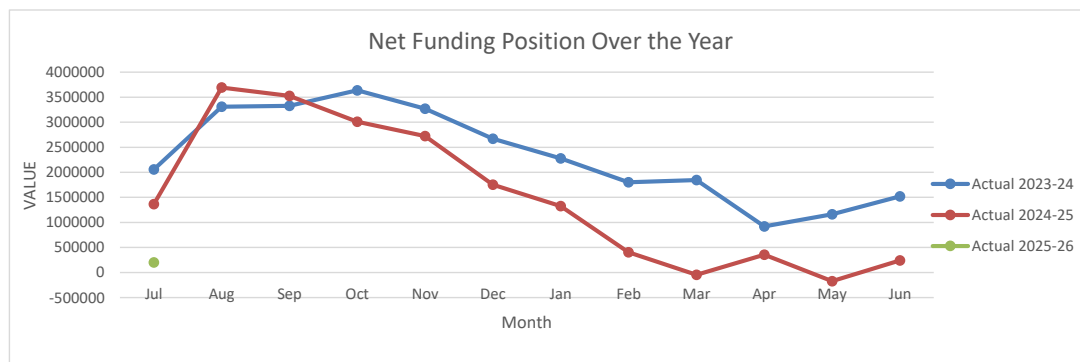
		Surplus BFWD Adopted Budget	Last Year Actual 30 June 2025	This Time Last Year 30 Jul 2024	Year to Date 31 July 2025
Adjustments to net current assets					
Less: Reserves - restricted cash	10	(2,996,790)	(3,622,309)	(3,406,600)	(3,644,698)
Add: Borrowings	9	0	110,629	108,346	110,632
Add: Provisions funded by Reserve		127,314	123,522	118,907	124,303
Total adjustments to net current assets		(2,869,476)	(3,388,158)	(3,179,347)	(3,409,763)

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

Current assets					
Cash and cash equivalents	2	3,267,288	4,381,288	5,209,494	4,396,796
Rates and charges receivables	3	0	50,979	112,750	(8,804)
Receivables	3	172,830	254,339	252,139	46,533
Stock on Hand	4	12,174	14,682	16,455	7,431
Total Current Assets		3,452,292	4,701,288	5,590,838	4,441,956
Less: Current liabilities					
Payables	5	(425,295)	(521,149)	(141,061)	(289,825)
Borrowings	9	0	(110,629)	(108,346)	(110,632)
Contract liabilities	11	0	(293,786)	(641,494)	(293,786)
Provisions	11	(157,521)	(157,521)	(166,721)	(157,521)
Total Current Liabilities		(582,816)	(1,083,085)	(1,057,622)	(851,764)
		2,869,476	3,618,203	4,533,216	3,590,193
Less: Total adjustments to net current assets	(b)	(2,869,476)	(3,388,158)	(3,179,347)	(3,409,763)
Closing funding surplus / (deficit)		0	230,046	1,353,869	180,430

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.



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

NOTE	31 July 2025	30 June 2025
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	4,396,796	4,381,288
Trade and other receivables	37,729	305,318
Inventories	7,431	14,682
Contract Assets	780,259	780,259
TOTAL CURRENT ASSETS	5,222,215	5,481,547
NON-CURRENT ASSETS		
Trade and other receivables	28,948	28,948
Other financial assets	62,378	62,378
Property, plant and equipment	20,028,642	20,028,642
Infrastructure	68,202,252	68,196,169
TOTAL NON-CURRENT ASSETS	88,322,220	88,316,137
TOTAL ASSETS	93,544,435	93,797,684
CURRENT LIABILITIES		
Trade and other payables	289,825	521,149
Other liabilities	293,786	293,786
Borrowings	110,632	110,629
Employee related provisions	157,521	157,521
TOTAL CURRENT LIABILITIES	851,764	1,083,085
NON-CURRENT LIABILITIES		
Borrowings	835,882	835,887
Employee related provisions	72,557	72,557
TOTAL NON-CURRENT LIABILITIES	908,439	908,444
TOTAL LIABILITIES	1,760,203	1,991,529
NET ASSETS	91,784,232	91,806,155
EQUITY		
Retained surplus	35,916,371	35,949,492
Reserve accounts	3,633,504	3,622,309
Revaluation surplus	52,234,354	52,234,354
TOTAL EQUITY	91,784,229	91,806,155

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 00 January 1900

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 31 JULY 2025

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.

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	\$0.23 M	(\$0.61 M)
Closing	\$0.00 M	\$1.71 M	\$0.14 M	(\$1.57 M)
Refer to Statement of Financial Activity				

Cash and cash equivalents			Payables		Receivables			
	\$4.38 M	% of total		\$0.29 M	% Outstanding		\$0.06 M	% Collected
Unrestricted Cash	\$1.15 M	26.3%	Trade Payables	\$0.08 M		Rates Receivable	(\$0.01 M)	96.8%
Restricted Cash	\$3.23 M	73.7%	Over 30 Days		0.3%	Trade Receivable	\$0.06 M	
			Over 90 Days		0.2%	Over 30 Days		84.7%
						Over 90 Days		20.8%
Refer to Note 2 - Cash and Financial Assets			Refer to Note 5 - Payables			Refer to Note 3 - Receivables		

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.19 M)	\$0.02 M	(\$0.10 M)	(\$0.12 M)
Refer to Statement of Financial Activity			

Rates Revenue			Operating Grants and Contributions			Fees and Charges		
YTD Actual	\$0.00 M	% Variance	YTD Actual	\$0.27 M	% Variance	YTD Actual	\$0.04 M	% Variance
YTD Budget	\$0.01 M	(100.0%)	YTD Budget	\$0.31 M	(14.1%)	YTD Budget	\$0.05 M	(12.8%)
Refer to Note 6 - Rate Revenue			Refer to Note 12 - Operating Grants and Contributions			Refer to Statement of Financial Activity		

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$1.17 M)	\$0.22 M	\$0.03 M	(\$0.20 M)
Refer to Statement of Financial Activity			

Proceeds on sale			Asset Acquisition			Non-Operating Grants		
YTD Actual	\$0.00 M	%	YTD Actual	\$0.06 M	% Spent	YTD Actual	\$0.08 M	% Received
Adopted Budget	\$0.22 M	(100.0%)	Adopted Budget	\$5.25 M	(98.9%)	Adopted Budget	\$3.86 M	(98.0%)
Refer to Note 7 - Disposal of Assets			Refer to Note 8 - Capital Acquisition			Refer to Note 8 - Capital Acquisition		

Key Financing Activities

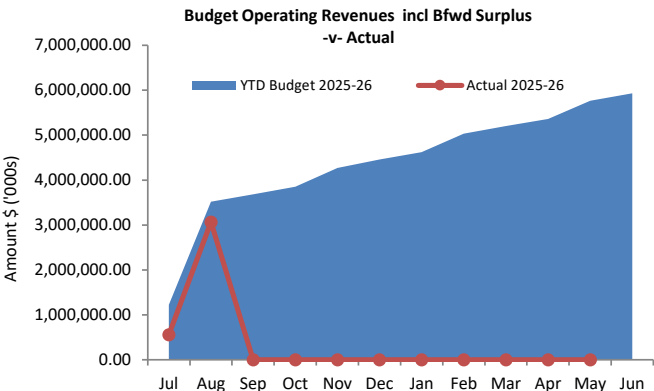
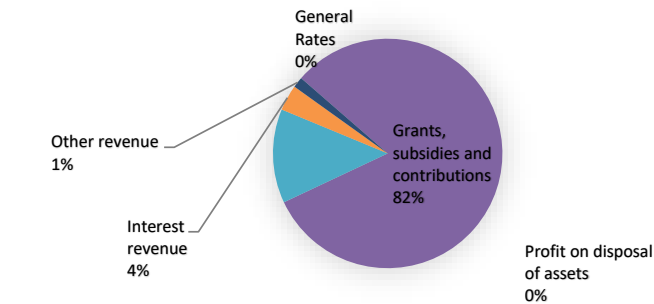
Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.51 M	\$0.63 M	(\$0.02 M)	(\$0.65 M)
Refer to Statement of Financial Activity			

Borrowings		Reserves	
Principal repayments	\$0.11 M	Reserves balance	\$3.64 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	

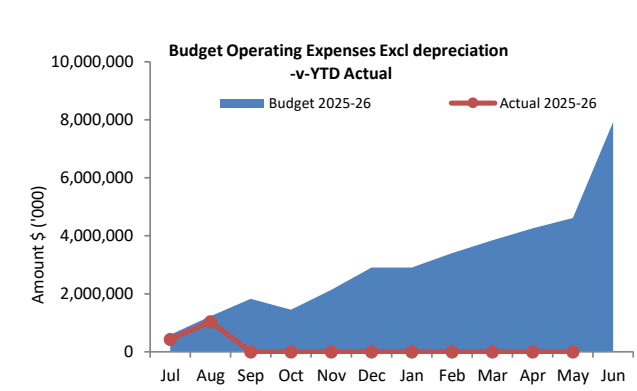
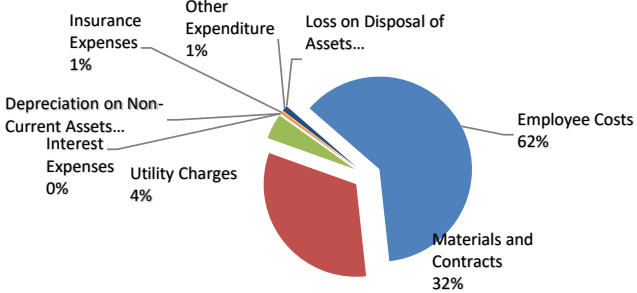
This information is to be read in conjunction with the accompanying Financial Statements and notes.

OPERATING ACTIVITIES

OPERATING REVENUE

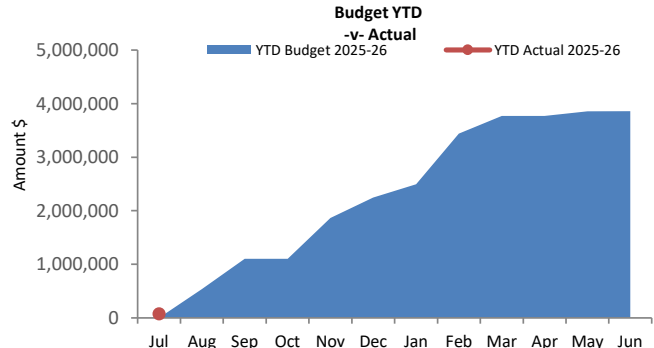


OPERATING EXPENSES

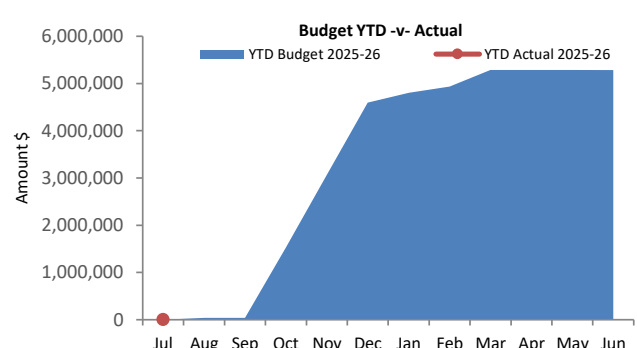


INVESTING ACTIVITIES

Capital grants, subsidies and contributions



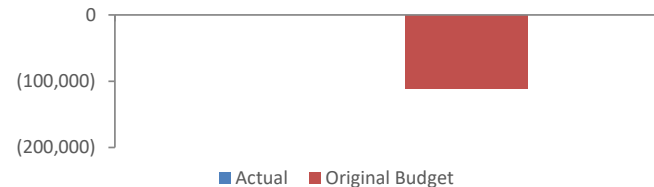
Payments for Capital Works



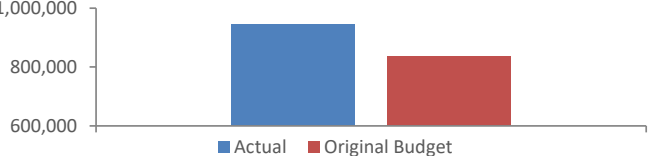
FINANCING ACTIVITIES

BORROWINGS

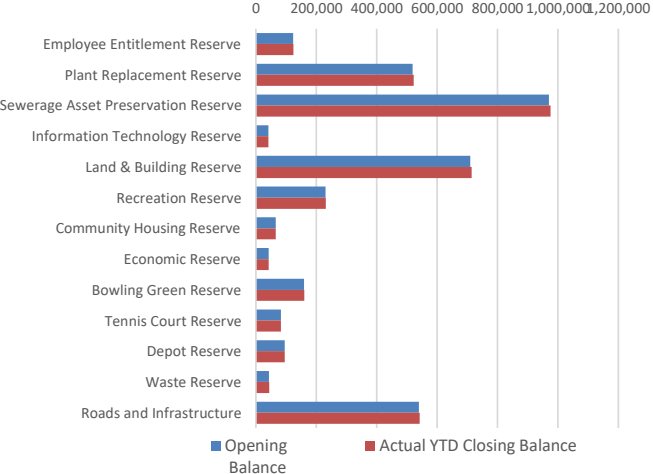
Principal Repayments



Principal Outstanding



RESERVES



STATEMENT OF FINANCIAL ACTIVITY - OPTIONAL
FOR THE PERIOD ENDED 31 JULY 2025

NOTE 1
BY PROGRAM

	Ref Note	Adopted Budget	Current Budget	YTD Budget (a)	YTD Actual (b)
		\$		\$	\$
Revenue from operating activities					
General purpose funding		2,825,334	2,825,334	18,818	12,421
Law, order and public safety		62,350	62,350	4,860	541
Health		3,000	3,000	249	0
Education and welfare		867,880	867,880	71,743	29,081
Housing		175,100	175,100	14,591	16,044
Community amenities		289,264	289,264	1,822	3,190
Recreation and culture		67,515	67,515	4,622	1,446
Transport		250,813	250,813	221,666	205,265
Economic services		460,800	460,800	38,395	51,025
Other property and services		91,397	91,397	5,839	6,250
		5,093,453	5,093,453	382,605	325,263
Expenditure from operating activities					
Governance		(498,065)	(498,065)	(44,437)	(32,678)
General purpose funding		(208,614)	(208,614)	(17,377)	(19,728)
Law, order and public safety		(186,387)	(186,387)	(13,434)	(3,296)
Health		(47,268)	(47,268)	(3,935)	(2,249)
Education and welfare		(937,230)	(937,230)	(77,330)	(77,486)
Housing		(378,060)	(378,060)	(34,681)	(44,069)
Community amenities		(623,195)	(623,195)	(51,896)	(37,205)
Recreation and culture		(1,495,949)	(1,495,949)	(116,943)	(50,652)
Transport		(2,605,641)	(2,605,641)	(186,810)	(72,714)
Economic services		(897,547)	(897,547)	(68,989)	(75,863)
Other property and services		(48,325)	(48,325)	23,359	(10,508)
		(7,926,281)	(7,926,281)	(592,473)	(426,448)
Less: Profit on asset disposals		(33,045)	(33,045)	0	0
Movement in liabilities associated with restricted cash		3,793	3,793	3,793	4,299
Add: Loss on disposal of assets		2,593	2,593	2,593	0
Add: Depreciation on assets		2,673,800	2,673,800	222,802	0
Amount attributable to operating activities		(185,687)	(185,687)	19,320	(96,886)
CONTINUED					
Investing Activities					
Capital grants, subsidies and contributions	13	3,859,103	3,859,103	685	76,749
Proceeds from disposal of assets	7	224,144	224,144	224,144	0
Payments for property, plant and equipment	8	(562,385)	(562,385)	0	0
Payments for infrastructure	8	(4,688,102)	(4,688,102)	0	(50,947)
Amount attributable to investing activities		(1,167,240)	(1,167,240)	224,829	25,802
Financing Activities					
Transfer from Cash Backed reserves	10	806,460	806,460	806,460	0
Repayment of debentures	9	(110,627)	(110,627)	0	0
Transfer to Cash Backed reserves	10	(180,941)	(180,941)	(180,941)	(22,388)
Amount attributable to financing activities		514,892	514,892	625,519	(22,388)
Surplus or deficit at the start of the financial year		838,035	838,035	838,035	230,046
Amount attributable to operating activities		(185,687)	(185,687)	19,320	(96,886)
Amount attributable to investing activities		(1,167,240)	(1,167,240)	224,829	25,802
Amount attributable to financing activities		514,892	514,892	625,519	(22,388)
Surplus or deficit at the end of the financial year		0	0	1,707,703	136,574

KEY TERMS AND DESCRIPTIONS
FOR THE PERIOD ENDED 31 JULY 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	1,152,322	0	1,152,322	NAB	0.05%	At Call
Term Deposits							
315-8962	Financial assets at amortised cost	0	1,085,780	1,085,780	NAB	3.98%	6/09/2025
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
Total		1,152,822	3,230,580	4,383,402			
Comprising							
Cash and cash equivalents		1,152,822	0	1,152,822			
Financial assets at amortised cost		0	3,230,580	3,230,580			
		1,152,822	3,230,580	4,383,402			

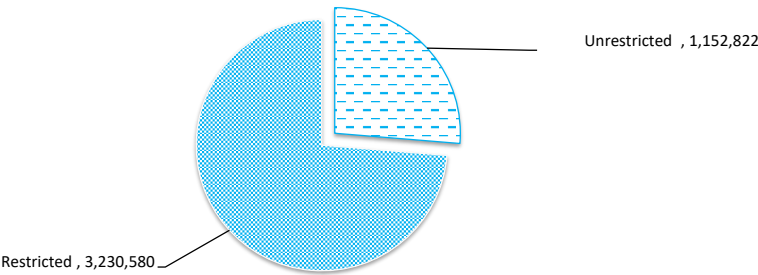
KEY INFORMATION

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

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

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

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



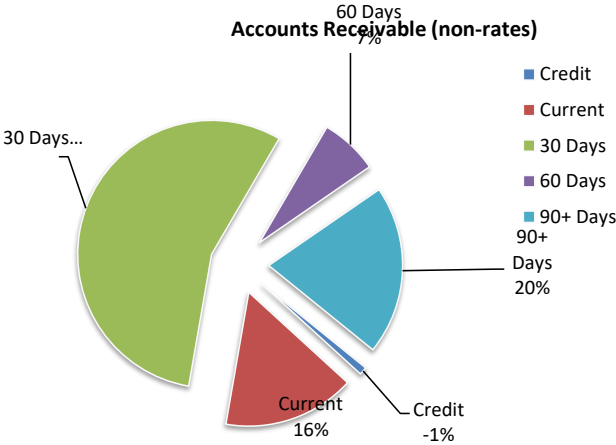
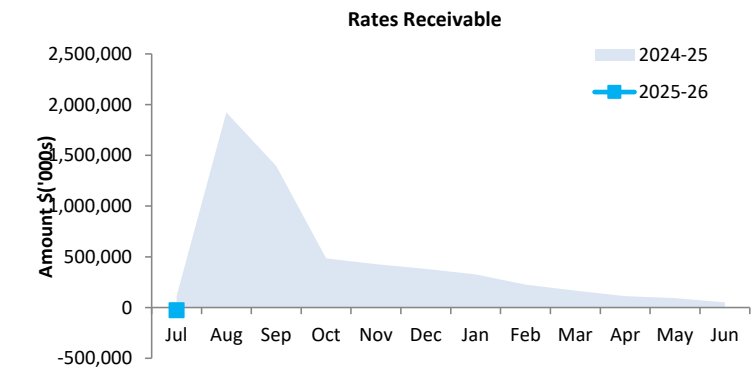
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2025

OPERATING ACTIVITIES
NOTE 3
RECEIVABLES

Rates receivable	30 Jun 2025	31 Jul 2025	Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$		\$	\$	\$	\$	\$	\$
Opening arrears previous years	126,892	16,544	Receivables - general	(399)	6,639	23,178	2,907	8,506	40,831
Levied - Rates revenue	1,604,471	1,568,103	Percentage	(1.0%)	16.3%	56.8%	7.1%	20.8%	
Less - collections	(1,714,818)	(1,533,669)	Balance per trial balance						
Equals current outstanding	16,544	50,979	Sundry receivable	(399)	6,639	23,178	2,907	8,506	40,831
			Accrued Income	0	0	0	0	0	0
Less allowance for impairment of rates receivables		(59,782)	GST receivable	0	25,725	0	0	0	25,725
			Allowance for impairment of receivables	0	(3,790)	0	0	0	(3,790)
Net rates collectable	16,544	(8,804)	Total receivables general outstanding						62,766
% Collected	99%	96.8%	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.



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

**OPERATING ACTIVITIES
NOTE 4
OTHER CURRENT ASSETS**

	Opening Balance 1 July 2025	Asset Increase/(Decrease)	Closing Balance 31 July 2025
Other current assets	\$	\$	\$
Inventory			
Stock On Hand	14,682	(7,251)	7,431
Total other current assets	14,682	(7,251)	7,431
Amounts shown above include GST (where applicable)			

KEY INFORMATION

Inventory

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

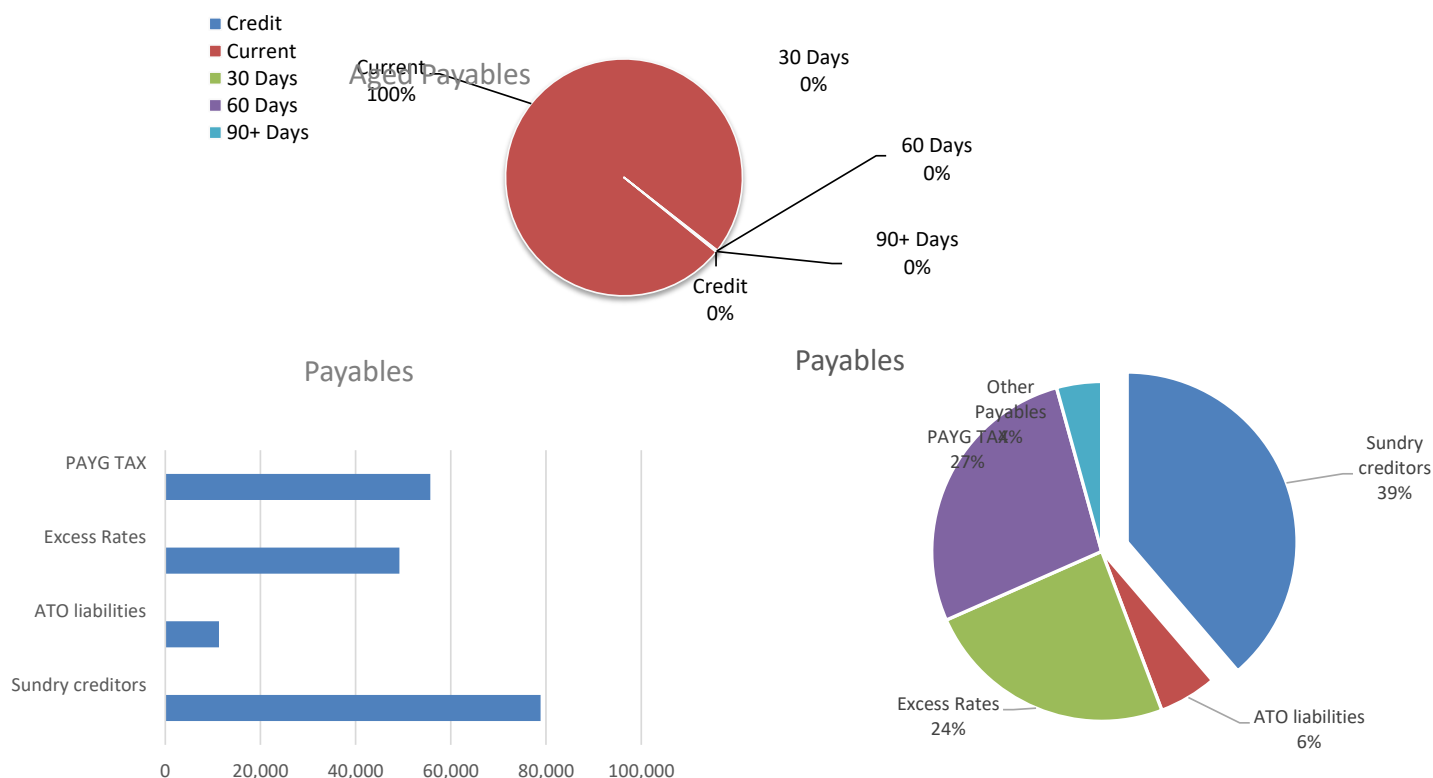
Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	289,004	358	0	463	289,825
Percentage	0%	99.7%	0.1%	0%	0.2%	
Balance per trial balance						
Sundry creditors	0	78,034	358	0	463	78,855
ATO liabilities	0	11,271	0	0	0	11,271
Excess Rates	0	49,181	0	0	0	49,181
PAYG TAX	0	55,693	0	0	0	55,693
Other Payables	0	8,722	0	0	0	8,722
Payroll Creditors	0	68,031	0	0	0	68,031
Accrued Loan Interest	0	5,883	0	0	0	5,883
Bonds & Deposits Held - CI	0	12,189	0	0	0	12,189
Accrued Expenses	0	0	0	0	0	0
Total payables general outstanding						289,825

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.

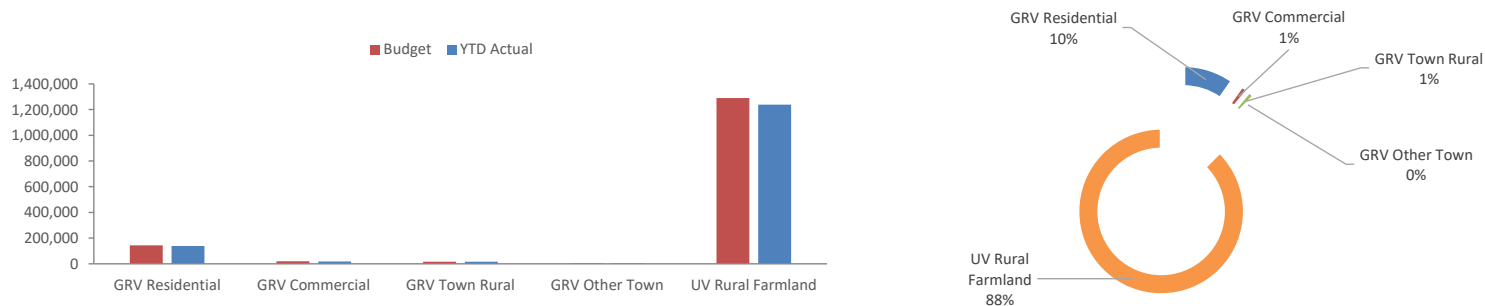


FOR THE PERIOD ENDED 31 JULY 2025

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	169	1,862,796	143,901	0	0	143,901	138,572	0	0	138,572
GRV Commercial	0.07725	14	253,532	19,585	0	0	19,585	17,975	0	0	17,975
GRV Town Rural	0.07725	12	214,136	16,542	0	0	16,542	15,934	0	0	15,934
GRV Other Town	0.07725	8	49,920	3,856	0	0	3,856	3,715	0	0	3,715
Unimproved value											
UV Rural Farmland	0.00390	222	331,086,000	1,289,580	0	0	1,289,580	1,239,117	0	0	1,239,117
Sub-Total		425	333,466,384	1,473,465	0	0	1,473,465	1,415,313	0	0	1,415,313
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	3,870	0	0	3,870
Sub-total		184	7,597,363	151,080	0	0	151,080	152,790	0	0	152,790
Amount from general rates							1,624,545	1,568,103	0	0	1,568,103
Ex-gratia rates				60,296			60,296				0
Total general rates							1,684,841				1,568,103

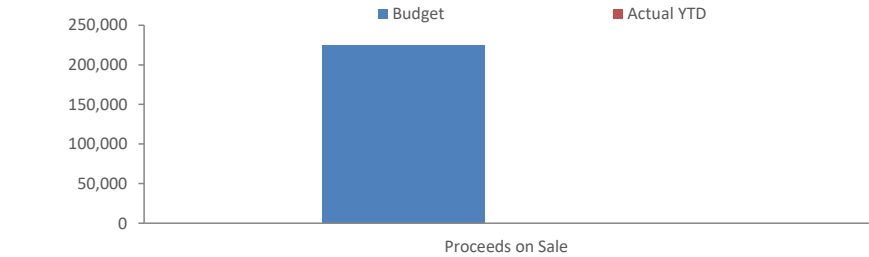
KEY INFORMATION



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

OPERATING ACTIVITIES
NOTE 7
DISPOSAL OF ASSETS

Asset Ref.	Asset description	Original Budget				Current Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment												
	HACC Vehicle Corolla Cross	10,000	16,935	6,935	0							0	0
	Transport												
	Road Crew Toyota Hilux	7,687	18,000	10,313	0							0	0
	ASV Skid Steer	101,593	99,000	0	(2,593)							0	0
	Tandem Service Trailer	0	500	500	0							0	0
	Other Property and services												
	CEO Toyota Prado	49,912	64,254	14,342	0							0	0
	MIP Toyota Hilux	24,500	25,455	955	0							0	0
				0	0							0	0
		193,692	224,144	33,045	(2,593)	0	0	0	0	0	0	0	0



* Asset to be disposed in Asset register

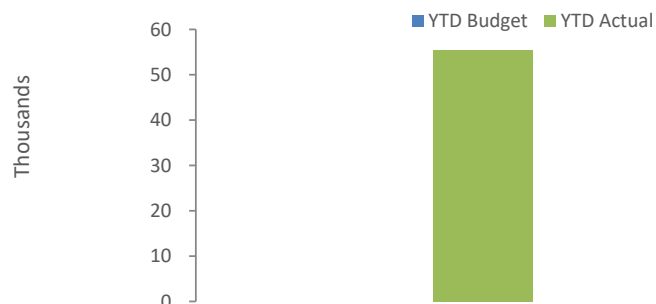
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2025**

**INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS**

Capital acquisitions	Original Budget	Current Budget	YTD Budget	YTD Actual	Variance
	\$		\$	\$	\$
Buildings	70,372	70,372	0	0	0
Plant and equipment	492,013	492,013	0	0	0
Infrastructure - roads	3,967,534	3,967,534	0	4,500	4,500
Infrastructure - footpaths	633,568	633,568	0	0	0
Infrastructure - sewerage	30,000	30,000	0	0	0
Infrastructure - other	57,000	57,000	0	50,947	50,947
Payments for Capital Acquisitions	5,250,487	5,250,487	0	55,447	55,447
Total Capital Acquisitions	5,250,487	5,250,487	0	55,447	55,447
Capital Acquisitions Funded By:					
	\$		\$	\$	\$
Capital grants and contributions	3,859,103	3,859,103	685	76,749	76,064
Other (disposals & C/Fwd)	224,144	224,144	224,144	0	(224,144)
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	(224,829)	(21,302)	203,527
Capital funding total	5,250,487	5,250,487	0	55,447	55,447

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	
Total		70,372	70,372	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	0	0	0	
PE204	Light Plant Vehicle - Manager Works & Assets	62,197	62,197	0	0	0	
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	
Total		492,013	492,013	0	0	0	
Infrastructure - Roads							
RC063	Kalguddering Road (Capital)	40,215	40,215	0	0	0	
RCR025	Commodity Route - Dowerin - Koorda Road	525,000	525,000	0	0	0	
R2R004	Hindmarsh Road (R2R)	332,248	332,248	0	0	0	
R2R009	Old Koorda Road (R2R)	0	0	0	4,500	(4,500)	
R2R014	Thornett Road (R2R)	135,972	135,972	0	0	0	
RRG183C	Dowerin Meckering Road SLK 23.84 - 25.64 (1.80km)	751,737	751,737	0	0	0	
BS183	Dowerin-Meckering Road (BS)	742,274	742,274	0	0	0	
WFN182N	Dowerin Kalannie SLK 34.50 - 37.81	1,440,088	1,440,088	0	0	0	
Total		3,967,534	3,967,534	0	4,500	(4,500)	

	Account Description	Original Budget	Current Budget	YTD Budget	YTD Actual	Variance (Actual - Budget)
Infrastructure -Footpaths						
FC185	Townsite Footpath Project(R2R)	166,784	166,784	0	0	0
FC186	Townsite footpath Project (Active Transport Grant)	466,784	466,784	0	0	0
	Total	633,568	633,568	0	0	0
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)
OC003	Town Oval Reticulation Upgrade (Inc Dam)	0	0	0	160	(160)
OC019	Tin Dog Puppies	11,000	11,000	0	0	0
OC020	Information Bay shelter and BBQ	30,000	30,000	0	0	0
OC021	CCTV-Gym/Public Toilets	16,000	16,000	0	0	0
E14	Evergreen Synthetic Grass (WA) Pty Ltd Supply & install Gold bo	0	0	0	49,364	(49,364) Unbudgeted expenditure
	Total	57,000	57,000	0	50,947	(50,947)
TOTALS		5,250,487	5,250,487	0	55,447	(55,447)

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 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	(21,424)	75,771	54,347	0	(588)	(588)
Smooth Drum Tyre Roller	103	66,849	0	(18,903)	66,849	47,946	0	(518)	(518)
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			110,632				
Non-current borrowings		835,888			835,883				
		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 31 JULY 2025**

**FINANCING ACTIVITIES
NOTE 10
CASH RESERVES**

Cash backed reserve

Reserve name	Opening Balance	Original Budget Interest Earned	Actual Interest Earned	Original Budget Transfers to (+)	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	391	0	0	391	0	0	0	127,314	124,303
732 Plant Replacement Reserve	518,939	15,930	1,800	0	0	1,800	(242,869)	(242,869)	0	292,000	522,538
733 Sewerage Asset Preservation Reserve	969,812	29,770	3,068	0	0	3,068	(30,000)	(30,000)	0	969,582	975,948
734 Information Technology Reserve	41,676	1,279	86	0	0	86	0	0	0	42,955	41,848
735 Land & Building Reserve	709,496	21,780	2,244	0	0	2,244	(10,000)	(10,000)	0	721,276	713,985
738 Recreation Reserve	230,428	7,073	729	0	0	729	(7,500)	(7,500)	0	230,001	231,886
739 Community Housing Reserve	65,767	2,019	208	0	0	208	(45,372)	(45,372)	0	22,414	66,183
740 Economic Reserve	42,046	1,291	133	0	10,000	133	(12,000)	(12,000)	0	31,337	42,312
741 Bowling Green Reserve	159,782	4,905	474	10,000	6,000	474	0	0	0	174,687	160,730
742 Tennis Court Reserve	82,476	2,532	242	6,000	0	242	0	0	0	91,008	82,960
743 Depot Reserve	95,242	2,924	338	0	0	338	0	0	0	98,166	95,918
744 Waste Reserve	43,589	1,339	101	0	53,747	101	0	0	0	44,928	43,791
745 Roads and Infrastructure	539,534	16,560	1,381	53,747	0	1,381	(458,719)	(458,719)	0	151,122	542,296
	3,622,309	111,194	11,194	69,747	69,747	11,194	(806,460)	(806,460)	0	2,996,790	3,644,698

KEY INFORMATION

Other current liabilities	Note	Opening Balance 1 July 2025	Liability Increase	Liability Reduction	Closing Balance 31 July 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		125,987	0	0	125,987
Long service leave		31,534	0	0	31,534
Total Provisions		157,521	0	0	157,521
Total other current assets		451,307	0	(0)	451,307
Amounts shown above include GST (where applicable)					

KEY INFORMATION

Provisions

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

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

Employee benefits

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

Contract liabilities

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 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	Expected			
	\$	\$	\$	\$		\$	
Operating grants and subsidies, Contributions and reimbursements							
General purpose funding							
GEN PUR - Financial Assistance Grant - General	527,270	527,270	0	527,270		0	
GEN PUR - Financial Assistance Grant - Roads	447,669	447,669	0	447,669		0	
Law, order, public safety							
ESL BFB - Operating Grant	54,450	54,450	4,537	54,450		314	
Education and welfare							
AGED OTHER - Reimbursements	0		0			0	
AGED OTHER - Grant Funding - CHSP	260,000	260,000	21,666	260,000		0	
AGED OTHER - Grant Funding - HCP	550,000	550,000	45,833	550,000		29,026	
WELFARE - Grants	29,445	29,445	2,453	29,445		0	
Housing							
OTH HOUSE - Rental Reimbursements	3,000	3,000	0	3,000		3,835	
Recreation and culture							
REC - Contributions & Donations	11,000	11,000	916	11,000		251	
REC - Reimbursements - Other Recreation	2,500	2,500	208	2,500		0	
REC - Grants	0		0			0	
LIBRARY - Other Grants	10,000	10,000	833	10,000		0	
OTH CUL - Grants - Other Culture	12,000	12,000	0	12,000		0	
Transport							
ROADC - Other Grants - Roads/Streets	0	0	0	0		203,294	
ROADM - Direct Road Grant (MRWA)	220,000	220,000	220,000	220,000		0	
Economic services							
TOUR - Other Income Relating to Tourism & Area Promotion	500	500	41	500		0	
CRC - Grants	135,000	135,000	11,250	135,000		28,742	
CRC - Grants (excl GST)	5,000	5,000	416	5,000		0	
CRC- Contributions and Donations (excl GST)	200	200	16	200		0	
Other property and services							
ADMIN - Reimbursements	400	400	33	400		78	
POC - Reimbursements	6,000	6,000	0	6,000		0	
POC - Fuel Tax Credits Grant Scheme	7,500	7,500	625	7,500		0	
SAL - Reimbursement - Workers Compensation	5,000	5,000	416	5,000		0	
	2,286,934	2,286,934	309,243	2,286,934		265,539	

Non operating grants, subsidies and contributions revenue										
Original Budget Revenue	Current Budget Revenue	YTD Budget	Budget Variations	Expected	YTD Revenue Actual	Variance	YTD Expenditure Actual	YTD Unspent Contract Liability		
\$	\$	\$	\$	\$	\$		\$	\$		
Non-operating grants and subsidies										
General purpose funding										
3,230	3,230	269	0	3,230	76,749	(76,480)	0	(76,749)	LRC	
Recreation and culture										
5,000	5,000	416	0	0	0	416	0	0	Green	
Transport Funding										
851,158	851,158	0	0	0	0	0	0	0	RRG	
555,075	555,075	0	0	555,075	0	0	4,500	4,500	R2R	
1,660,866	1,660,866	0	0	1,660,866	0	0	0	0	WSFN	
742,274	742,274	0	0	742,274	0	0				
3,859,103	3,859,103	685	3	3,002,948	76,749	(76,064)				

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

Aged & Disabled - Other
Note 14

SP	Sub-Programme Description	Type Description	COA	Description	Original Budget	YTD Budget	YTD Actual	Order Value	Total Actual	Variance (\$)
0806	Aged & Disabled - Other	Operating Expenditure	2080600	AGED OTHER - Employee Costs	\$331,744.00	\$27,641.00	\$45,185.07	\$675.45	\$45,860.52	\$18,219.52
0806	Aged & Disabled - Other	Operating Expenditure	2080603	AGED OTHER - Uniforms	\$3,500.00	\$291.00	\$0.00	\$180.00	\$180.00	-\$111.00
0806	Aged & Disabled - Other	Operating Expenditure	2080604	AGED OTHER - Training & Development	\$15,000.00	\$1,250.00	\$0.00	\$909.09	\$909.09	-\$340.91
0806	Aged & Disabled - Other	Operating Expenditure	2080607	AGED OTHER - Protective Clothing	\$1,000.00	\$0.00	\$0.00	\$780.10	\$780.10	\$780.10
0806	Aged & Disabled - Other	Operating Expenditure	2080608	AGED OTHER - Other Employee Expenses	\$2,500.00	\$207.00	\$0.00	\$0.00	\$0.00	-\$207.00
0806	Aged & Disabled - Other	Operating Expenditure	2080609	AGED OTHER - Travel & Accommodation	\$8,000.00	\$0.00	\$1,335.04	\$0.00	\$1,335.04	\$1,335.04
0806	Aged & Disabled - Other	Operating Expenditure	2080610	AGED OTHER - Motor Vehicle Expenses	\$2,000.00	\$166.00	\$0.00	\$0.00	\$0.00	-\$166.00
0806	Aged & Disabled - Other	Operating Expenditure	2080615	AGED OTHER - Printing and Stationery	\$1,000.00	\$83.00	\$0.00	\$0.00	\$0.00	-\$83.00
0806	Aged & Disabled - Other	Operating Expenditure	2080616	AGED OTHER - Postage and Freight	\$500.00	\$41.00	\$0.00	\$0.00	\$0.00	-\$41.00
0806	Aged & Disabled - Other	Operating Expenditure	2080621	AGED OTHER - Information Technology	\$5,500.00	\$458.00	\$0.00	\$0.00	\$0.00	-\$458.00
0806	Aged & Disabled - Other	Operating Expenditure	2080640	AGED OTHER - Advertising & Promotion	\$2,500.00	\$208.00	\$0.00	\$0.00	\$0.00	-\$208.00
0806	Aged & Disabled - Other	Operating Expenditure	2080641	AGED OTHER - Subscriptions & Memberships	\$15,000.00	\$1,250.00	\$0.00	\$0.00	\$0.00	-\$1,250.00
0806	Aged & Disabled - Other	Operating Expenditure	2080660	AGED OTHER - Client Services	\$335,000.00	\$27,916.00	\$19,415.12	\$124,217.67	\$143,632.79	\$115,716.79
0806	Aged & Disabled - Other	Operating Expenditure	2080686	AGED OTHER - Expensed Minor Asset Purchases	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0806	Aged & Disabled - Other	Operating Expenditure	2080687	AGED OTHER - Other Expenses	\$0.00	\$0.00	\$0.00	\$193.17	\$193.17	\$193.17
0806	Aged & Disabled - Other	Operating Expenditure	2080692	AGED OTHER - Depreciation	\$200.00	\$16.00	\$0.00	\$0.00	\$0.00	-\$16.00
0806	Aged & Disabled - Other	Operating Expenditure	2080699	AGED OTHER - Administration Allocated	\$108,491.00	\$9,041.00	\$8,421.05	\$0.00	\$8,421.05	-\$619.95
Operating Expenditure Total					\$831,935.00	\$68,568.00	\$74,356.28	\$126,955.48	\$201,311.76	\$132,743.76
0806	Aged & Disabled - Other	Operating Income	3080610	AGED OTHER - Grant Funding - CHSP	-\$260,000.00	-\$21,666.00	\$0.00	\$0.00	\$0.00	\$21,666.00
0806	Aged & Disabled - Other	Operating Income	3080615	AGED OTHER - Grant Funding - HCP	-\$550,000.00	-\$45,833.00	-\$29,026.32	\$0.00	-\$29,026.32	\$16,806.68
0806	Aged & Disabled - Other	Operating Income	3080620	AGED OTHER - Fees & Charges	-\$20,000.00	-\$1,666.00	\$0.00	\$0.00	\$0.00	\$1,666.00
0806	Aged & Disabled - Other	Operating Income	3080635	AGED OTHER - Other Income	-\$1,500.00	-\$125.00	-\$54.55	\$0.00	-\$54.55	\$70.45
Operating Income Total					-\$831,500.00	-\$69,290.00	-\$29,080.87	\$0.00	-\$29,080.87	\$40,209.13
Aged & Disabled - Other Total					Grand Total	435	(722)	45,275	126,955	172,231
									172,953	

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

Community Resource Centre
Note 15

SP	Sub-Programme Description	Type Description	COA	Description	Original Budget	YTD Budget	YTD Actual	Order Value	Total Actual	Variance (\$)
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SP	Sub-Programme Description	Type Description	COA	Description	Original Budget	YTD Budget	YTD Actual	Order Value	Total Actual	Variance (\$)	
1309	Community Resource Centre	Operating Expenditure	2130900	CRC - Employee Costs	\$210,422.00	\$17,535.00	\$23,689.39	\$0.00	\$23,689.39	\$6,154.39	
1309	Community Resource Centre	Operating Expenditure	2130903	CRC - Uniforms	\$2,000.00	\$166.00	\$0.00	\$630.00	\$630.00	\$464.00	
1309	Community Resource Centre	Operating Expenditure	2130904	CRC - Training & Development	\$6,000.00	\$250.00	\$0.00	\$2,842.71	\$2,842.71	\$2,592.71	
1309	Community Resource Centre	Operating Expenditure	2130908	CRC - Other Employee Expenses	\$2,500.00	\$208.00	\$0.00	\$0.00	\$0.00	-\$208.00	
1309	Community Resource Centre	Operating Expenditure	2130909	CRC - Travel & Accomodation	\$1,500.00	\$125.00	\$0.00	\$0.00	\$0.00	-\$125.00	
1309	Community Resource Centre	Operating Expenditure	2130915	CRC - Printing and Stationery	\$8,000.00	\$666.00	\$332.60	\$794.45	\$1,127.05	\$461.05	
1309	Community Resource Centre	Operating Expenditure	2130916	CRC - Postage and Freight	\$500.00	\$41.00	\$0.00	\$0.00	\$0.00	-\$41.00	
1309	Community Resource Centre	Operating Expenditure	2130920	CRC - Communication Expenses	\$2,500.00	\$208.00	\$209.05	\$0.00	\$209.05	\$1.05	
1309	Community Resource Centre	Operating Expenditure	2130929	CRC - Donations to Community Groups	\$500.00	\$41.00	\$0.00	\$0.00	\$0.00	-\$41.00	
1309	Community Resource Centre	Operating Expenditure	2130930	CRC - Insurance Expenses (Other Than Buildings)	\$505.00	\$42.00	\$0.00	\$0.00	\$0.00	-\$42.00	
1309	Community Resource Centre	Operating Expenditure	2130940	CRC - Advertising & Promotion	\$500.00	\$41.00	\$0.00	\$0.00	\$0.00	-\$41.00	
1309	Community Resource Centre	Operating Expenditure	2130941	CRC - Subscriptions & Memberships	\$4,000.00	\$333.00	\$3,319.08	\$2,810.00	\$6,129.08	\$5,796.08	
1309	Community Resource Centre	Operating Expenditure	2130987	CRC - Other Expenditure	\$5,000.00	\$416.00	\$2.16	\$454.84	\$457.00	\$41.00	
1309	Community Resource Centre	Operating Expenditure	2130988	CRC - Building Operations	\$1,000.00	\$83.00	\$0.00	\$0.00	\$0.00	-\$83.00	
1309	Community Resource Centre	Operating Expenditure	2130992	CRC - Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Operating Expenditure Total					\$244,927.00	\$20,155.00	\$27,552.28	\$7,532.00	\$35,084.28	\$14,929.28	
1309	Community Resource Centre	Operating Income	3130902	CRC - Commission	-\$9,100.00	-\$758.00	\$0.00	\$0.00	\$0.00	\$758.00	
1309	Community Resource Centre	Operating Income	3130910	CRC - Grants	-\$135,000.00	-\$11,250.00	-\$28,741.78	\$0.00	-\$28,741.78	-\$17,491.78	
1309	Community Resource Centre	Operating Income	3130911	CRC - Grants (excl GST)	-\$5,000.00	-\$416.00	\$0.00	\$0.00	\$0.00	\$416.00	
1309	Community Resource Centre	Operating Income	3130920	CRC - Fees & Charges - Events/Programs	-\$5,000.00	-\$416.00	\$0.00	\$0.00	\$0.00	\$416.00	
1309	Community Resource Centre	Operating Income	3130935	CRC - Other Income	-\$25,000.00	-\$2,083.00	-\$927.28	\$0.00	-\$927.28	\$1,155.72	
1309	Community Resource Centre	Operating Income	3131000	CRC- Contributions and Donations (excl GST)	-\$200.00	-\$16.00	-\$0.10	\$0.00	-\$0.10	\$15.90	
Operating Income Total					-\$179,300.00	-\$14,939.00	-\$29,669.16	\$0.00	-\$29,669.16	-\$14,730.16	
Community Resource Centre Total					Grand Total	65,627	5,216	(2,117)	7,532	5,415	199