

SHIRE OF DOWERIN
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 28 FEBRUARY 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 28 FEBRUARY 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	1,559,769	1,559,769	1,575,708	1,562,765	(12,943)	(0.82%)			Within Variance
Other rates	6	57,425	57,425	41,486	41,486	0	0.00%			Within Variance
Grants, subsidies and contributions	12	1,300,746	1,300,746	956,441	911,058	(45,383)	(4.74%)			Within Variance
Fees and charges		827,657	827,657	644,129	610,803	(33,326)	(5.17%)			Within Variance
Interest revenue		151,500	151,500	100,992	15,855	(85,137)	(84.30%)	☹️	Timing	Accrued Reserve Interest as at 30th June 2024 creates this variance. Staff are working to allocate funds.
Other revenue		60,184	60,184	40,104	48,320	8,216	20.49%			Within Variance
Profit on disposal of assets		2,351	2,351	2,351	0	(2,351)	(100.00%)			Within Variance
		3,959,632	3,959,632	3,361,211	3,190,287	(170,924)	5.09%			
Expenditure from operating activities										
Employee costs		(1,730,018)	(1,730,018)	(1,153,875)	(890,017)	263,858	22.87%	😊	Timing	Lower expenditure than YTD budget in employee costs due to some unfilled vacancies and difficulties loading Dec-Feb payroll transactions from definitive payroll module.
Materials and contracts		(2,256,924)	(2,256,924)	(1,604,531)	(1,448,356)	156,175	9.73%			Within Variance
Utility charges		(237,449)	(237,449)	(157,824)	(137,095)	20,729	13.13%	😊	Timing	Utility Expenses are lower than YTD budget, it is expected that this is due to invoice timing that this will even out over future months.
Depreciation		(2,617,600)	(2,617,600)	(1,744,960)	(1,766,410)	(21,450)	(1.23%)			Within Variance
Finance costs		(27,903)	(27,903)	(18,584)	(14,232)	4,352	23.42%			Within Variance
Insurance		(194,453)	(194,453)	(194,418)	(2,493)	191,925	98.72%	😊	Timing	Staff will allocate expense to jobs from balance sheet holding account.
Other expenditure		(72,521)	(72,521)	(44,140)	(39,797)	4,343	9.84%			Within Variance
		(7,136,868)	(7,136,868)	(4,918,332)	(4,298,400)	619,932	12.60%			
Less: Profit on asset disposals		(2,351)	(2,351)	(2,351)	0	2,351	100.00%			Within Variance
Movement in liabilities associated with restricted cash		4,192	4,192	4,192	(317)	(4,509)	107.56%			Within Variance
Add: Depreciation on assets		2,617,600	2,617,600	1,744,960	1,766,410	21,450	(1.23%)			Within Variance
Amount attributable to operating activities		(557,795)	(557,795)	189,680	657,980	468,300	(246.89%)			

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 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	4,166,075	4,166,075	2,306,953	703,575	(1,603,378)	(69.50%)	☹️	Timing	Roads grants are lower than YTD budget . These funds will be sourced as projects progress.
Proceeds from disposal of assets	7	189,351	189,351	120,000	124,532	4,532	3.78%			Within Variance
Payments for property, plant and equipment	8	(923,185)	(945,185)	(442,685)	(378,100)	64,585	14.59%	😊	Timing	PO Raised for new Parks vehicle with delivery expected soon.
Payments for infrastructure	8	(5,013,415)	(4,653,684)	(3,093,538)	(1,653,561)	1,439,977	(46.55%)	😊	Timing	Refer to Note 8 for project details. Staff will review budget timing of projects and allocate budgets accordingly.
Amount attributable to investing activities		(1,581,174)	(1,243,443)	(1,109,270)	(1,203,554)	(94,284)	(8.50%)			
Financing Activities										
Inflows from financing activities										
Transfer from reserves	10	1,096,906	886,115	0	0	0	0.00%			Within Variance
		1,096,906	886,115	0	0	0	0.00%			
Outflows from financing activities										
Repayment of debentures	9	(108,351)	(108,351)	(53,895)	(53,895)	0	0.00%			Within Variance
Transfer to reserves	10	(559,807)	(559,807)	0	6,425	6,425	0.00%			Within Variance
		(668,158)	(668,158)	(53,895)	(47,470)	6,425				
Amount attributable to financing activities		428,748	217,957	(53,895)	(47,470)	6,425	11.92%			
MOVEMENT IN SURPLUS OR DEFICIT										
Surplus or deficit at the start of the financial year		1,710,221	1,710,221	1,710,221	1,480,871	(229,350)	(13.41%)	☹️		The actual surplus is \$229K lower than budget. This is due to changes in contract liabilities and advance funding. Staff will address this variance with the budget review.
Amount attributable to operating activities		(557,795)	(557,795)	189,680	657,980	468,300	246.89%			
Amount attributable to investing activities		(1,581,174)	(1,243,443)	(1,109,270)	(1,203,554)	(94,284)	8.50%			
Amount attributable to financing activities		428,748	217,957	(53,895)	(47,470)	6,425	(11.92%)			
Surplus or deficit at the end of the financial year		0	126,940	736,736	887,827	151,091	(21%)			

KEY INFORMATION

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

The material variance adopted by Council for the 2024-25 year is a value of more or less than \$10,000 or 10.00%.

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

KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 28 FEBRUARY 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.

(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	(2,351)	0
Movement in liabilities associated with restricted cash		4,970	(317)
Add: Depreciation on assets		2,617,600	1,766,410
Total non-cash items excluded from operating activities		2,620,219	1,766,093

(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.

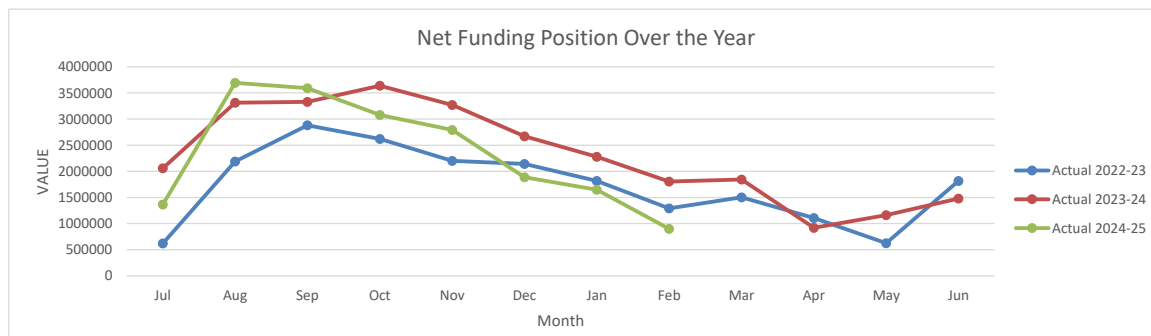
	Notes	Surplus BFWD Adopted Budget	Last Year Audited Actual 30 June 2024	This Time Last Year 28 Feb 2024	Year to Date 28 February 2025
Adjustments to net current assets					
Less: Reserves - restricted cash	10	(3,413,025)	(3,413,025)	(3,043,566)	(3,406,600)
Add: Borrowings	9	108,346	108,347	53,871	54,451
Add: Provisions funded by Reserve		119,224	119,224	114,100	118,907
Total adjustments to net current assets		(3,185,455)	(3,185,454)	(2,875,595)	(3,233,242)

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

Current assets					
Cash and cash equivalents	2	5,422,168	5,422,240	4,462,479	4,456,831
Rates and charges receivables	3	126,892	126,892	295,337	7,618
Receivables	3	122,669	320,078	367,815	468,592
Stock on Hand	4	16,455	16,456	17,823	76,399
Total Current Assets		5,688,184	5,885,666	5,143,454	5,009,440
Less: Current liabilities					
Payables	5	(280,018)	(302,779)	36,619	(34,906)
Borrowings	9	(108,346)	(108,347)	(53,871)	(54,451)
Contract liabilities	11	(287,971)	(641,494)	(231,024)	(641,494)
Provisions	11	(116,173)	(166,721)	(228,013)	(157,521)
Total Current Liabilities		(792,508)	(1,219,341)	(476,289)	(888,372)
Less: Total adjustments to net current assets	(b)	(3,185,455)	(3,185,454)	(2,875,595)	(3,233,242)
Closing funding surplus / (deficit)		1,710,221	1,480,871	1,791,570	887,826

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 28 FEBRUARY 2025

NOTE	28 February 2025	30 June 2024
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	4,456,831	5,422,240
Trade and other receivables	476,210	446,970
Inventories	76,399	16,456
TOTAL CURRENT ASSETS	5,009,440	5,885,666
NON-CURRENT ASSETS		
Trade and other receivables	28,948	28,948
Other financial assets	62,378	62,378
Property, plant and equipment	19,937,933	20,053,530
Infrastructure	66,719,276	66,338,428
TOTAL NON-CURRENT ASSETS	86,748,535	86,483,284
TOTAL ASSETS	91,757,975	92,368,950
CURRENT LIABILITIES		
Trade and other payables	34,906	302,779
Other liabilities	641,494	641,494
Borrowings	54,451	108,347
Employee related provisions	157,521	166,721
TOTAL CURRENT LIABILITIES	888,372	1,219,341
NON-CURRENT LIABILITIES		
Borrowings	946,519	946,519
Employee related provisions	72,557	72,557
TOTAL NON-CURRENT LIABILITIES	1,019,076	1,019,076
TOTAL LIABILITIES	1,907,448	2,238,417
NET ASSETS	89,850,527	90,130,533
EQUITY		
Retained surplus	34,209,573	34,483,154
Reserve accounts	3,406,600	3,413,025
Revaluation surplus	52,234,354	52,234,354
TOTAL EQUITY	89,850,527	90,130,533

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 12 March 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 28 FEBRUARY 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	\$1.71 M	\$1.71 M	\$1.48 M	(\$0.23 M)
Closing	\$0.00 M	\$0.74 M	\$0.89 M	\$0.15 M
Refer to Statement of Financial Activity				
Cash and cash equivalents		Payables		Receivables
	\$4.21 M	% of total	\$0.03 M	% Outstanding
Unrestricted Cash	\$0.74 M	17.5%	Trade Payables	\$0.01 M
Restricted Cash	\$3.47 M	82.5%	Over 30 Days	0.0%
			Over 90 Days	0%
Refer to Note 2 - Cash and Financial Assets		Refer to Note 5 - Payables		Refer to Note 3 - Receivables
				\$0.37 M
				% Collected
				Rates Receivable
				\$0.01 M
				92.2%
				Trade Receivable
				\$0.37 M
				Over 30 Days
				59.8%
				Over 90 Days
				41.5%
Key Operating Activities				
Amount attributable to operating activities				
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	
(\$0.56 M)	\$0.19 M	\$0.66 M	\$0.47 M	
Refer to Statement of Financial Activity				
Rates Revenue		Operating Grants and Contributions		Fees and Charges
YTD Actual	\$1.60 M	% Variance	YTD Actual	\$0.91 M
YTD Budget	\$1.62 M	(0.8%)	YTD Budget	\$0.96 M
				% Variance
				(4.7%)
				YTD Actual
				\$0.61 M
				% Variance
				(5.2%)
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)	
(\$1.58 M)	(\$1.11 M)	(\$1.20 M)	(\$0.09 M)	
Refer to Statement of Financial Activity				
Proceeds on sale		Asset Acquisition		Non-Operating Grants
YTD Actual	\$0.12 M	%	YTD Actual	\$2.03 M
Adopted Budget	\$0.19 M	60.7%	Adopted Budget	\$5.94 M
				% Spent
				(65.8%)
				YTD Actual
				\$0.70 M
				% Received
				(83.1%)
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)	
\$0.43 M	(\$0.05 M)	(\$0.05 M)	\$0.01 M	
Refer to Statement of Financial Activity				
Borrowings		Reserves		
Principal repayments	\$0.11 M		Reserves balance	\$3.41 M
Interest expense	\$0.03 M	0.0%	Interest earned	\$0.00 M
Principal due	\$1.00 M			
Refer to Note 9 - Borrowings		Refer to Note 10 - Cash Reserves		

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



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

STATEMENT OF FINANCIAL ACTIVITY - OPTIONAL
FOR THE PERIOD ENDED 28 FEBRUARY 2025

NOTE 1
BY PROGRAM

	Ref Note	Adopted Budget	Current Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	\$	%	
Revenue from operating activities								
Governance		500	500	328	0	(328)	(100.00%)	
General purpose funding		2,072,274	2,072,274	1,935,668	1,790,667	(145,001)	(7.49%)	
Law, order and public safety		29,389	29,389	15,530	22,881	7,351	47.33%	
Health		3,304	3,304	2,200	75	(2,125)	(96.59%)	
Education and welfare		652,572	652,572	435,044	408,921	(26,123)	(6.00%)	
Housing		161,992	161,992	107,992	112,430	4,438	4.11%	
Community amenities		289,445	289,445	279,501	273,485	(6,016)	(2.15%)	
Recreation and culture		43,680	43,680	29,956	38,882	8,926	29.80%	
Transport		224,253	224,253	218,581	218,579	(2)	(0.00%)	
Economic services		416,996	416,996	292,148	278,993	(13,155)	(4.50%)	
Other property and services		65,227	65,227	44,263	45,373	1,110	2.51%	
		3,959,632	3,959,632	3,361,211	3,190,286	(170,925)		
Expenditure from operating activities								
Governance		(602,166)	(602,166)	(446,870)	(255,741)	191,129	42.77%	😊
General purpose funding		(165,132)	(165,132)	(110,048)	(63,311)	46,737	42.47%	😊
Law, order and public safety		(172,982)	(172,982)	(121,826)	(86,334)	35,492	29.13%	😊
Health		(61,978)	(61,978)	(24,616)	(13,773)	10,843	44.05%	😊
Education and welfare		(524,982)	(524,982)	(354,752)	(347,686)	7,066	1.99%	
Housing		(314,881)	(314,881)	(220,066)	(167,177)	52,889	24.03%	😊
Community amenities		(532,628)	(532,628)	(355,894)	(355,527)	367	0.10%	
Recreation and culture		(1,418,594)	(1,418,594)	(977,038)	(758,642)	218,396	22.35%	😊
Transport		(2,574,047)	(2,574,047)	(1,736,767)	(1,511,611)	225,156	12.96%	😊
Economic services		(702,556)	(702,556)	(471,748)	(394,274)	77,474	16.42%	😊
Other property and services		(66,922)	(66,922)	(98,707)	(344,324)	(245,617)	(248.83%)	😞
		(7,136,868)	(7,136,868)	(4,918,332)	(4,298,400)	619,932		
Less: Profit on asset disposals		(2,351)	(2,351)	(2,351)	0	2,351	100.00%	
Movement in liabilities associated with restricted cash		4,192	4,192	4,192	(317)	(4,509)	107.56%	
Add: Depreciation on assets		2,617,600	2,617,600	1,744,960	1,766,410	21,450	1.23%	
Amount attributable to operating activities		(557,795)	(557,795)	189,680	657,979	468,299		
CONTINUED								
Investing Activities								
Capital grants, subsidies and contributions	13	4,166,075	4,166,075	2,306,953	703,575	(1,603,378)	(69.50%)	😞
Proceeds from disposal of assets	7	189,351	189,351	120,000	124,532	4,532	3.78%	
Payments for property, plant and equipment	8	(923,185)	(945,185)	(442,685)	(378,100)	64,585	(14.59%)	😊
Payments for infrastructure	8	(5,013,415)	(4,653,684)	(3,093,538)	(1,653,561)	1,439,977	46.55%	😊
Amount attributable to investing activities		(1,581,174)	(1,243,443)	(1,109,270)	(1,203,554)	(94,284)		
Financing Activities								
Transfer from reserves	10	1,096,906	886,115	0	0	0	0.00%	
Repayment of debentures	9	(108,351)	(108,351)	(53,895)	(53,895)	0	0.00%	
Transfer to reserves	10	(559,807)	(559,807)	0	6,425	6,425	0.00%	
Amount attributable to financing activities		428,748	217,957	(53,895)	(47,470)	6,425		
Surplus or deficit at the start of the financial year		1,710,221	1,710,221	1,710,221	1,480,871	(229,350)	(13.41%)	
Amount attributable to operating activities		(557,795)	(557,795)	189,680	657,979	468,299	246.89%	
Amount attributable to investing activities		(1,581,174)	(1,243,443)	(1,109,270)	(1,203,554)	(94,284)	8.50%	
Amount attributable to financing activities		428,748	217,957	(53,895)	(47,470)	6,425	(11.92%)	
Surplus or deficit at the end of the financial year		0	126,940	736,736	887,826	151,090	20.51%	

**KEY TERMS AND DESCRIPTIONS
FOR THE PERIOD ENDED 28 FEBRUARY 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 membes of Council and the administration support available to the Council for the provision of governance of the district. Other costs relat to assisting elected members and ratepayers on matters which do not concern specific Council services.
GENERAL PURPOSE FUNDING	
To collect revenue to allow for the provision of services.	Rates, general purpose government grants and interest revenue.
LAW, ORDER, PUBLIC SAFETY	
To provide services to help ensure a safer and environmentally conscious community.	Supervision and enforcement of various local laws relating to fire prevention, animal control, community crime prevention and other aspects of public safety including emergency services.
HEALTH	
To provide an operational framework for environmental and community health.	Inspection of food premises and food control.
EDUCATION AND WELFARE	
To provide services to disadvantaged persons including the elderly, children and youth.	Maintenance and operational costs of the Dowerin Child Care Centre; Dowerin Home Care, Commonwealth Home Support Program (CHSP), community nursing and other support services.
HOUSING	
To provide and maintain housing for staff, aged and community housing projects operated by Joint Venture with the Department of Housing.	Provision and maintenance of all Shire responsible housing.
COMMUNITY AMENITIES	
To provide necessary services as required by the community.	Rubbish collection and recycling, operation of disposal sites, administration, maintenance & operation of the Dowerin Townsite Sewerage Scheme. Administration of the Shire of Dowerin Town Planning Scheme. Administration, maintenance & operation of the Dowerin & Minnivale public cemeteries, public toilets & the Dowerin Community Bus.
RECREATION AND CULTURE	
To establish & effectively manage infrastructure and resources which will help the social wellbeing of the community.	Maintenance and operation of public halls, sporting pavilions, parks and gardens, recreation centre, sports playing surface areas and reserves including football oval, hockey oval, tennis courts, bowling greens and golf course. Contribution to the operation of the Dowerin Public Library.
TRANSPORT	
To provide safe, effective and eEfficient transport services to the community.	Construction and maintenance of streets, roads, footpaths, drainage & signs. Maintenance and operation of street lights, works depot and aerodrome. Cleaning of streets and provision and maintenance of street trees. Purchase, maintenance and operation of plant.
ECONOMIC SERVICES	
To help promote the Shire and its economic wellbeing.	Tourism and area promotion including the maintenance and operation of the Shire of Dowerin Short Stay Acommodation facilities. Provision of rural services including building control, standpipes, noxious weeds and vermin control. Assistance with the operations of the annual Dowerin Field Day. Maintenance costs associated with the Dowerin Community Resource Centre.
OTHER PROPERTY AND SERVICES	
To monitor and control Council's overheads operating accounts.	Private works, plant repairs and operations. Works and administration overheads. Materials and stores.

Description	Classification	Unrestricted \$	Restricted \$	Total Cash \$	Institution	Interest Rate	Maturity Date
Cash on hand							
Floats	Cash and cash equivalents	500	0	500	On-hand		
Cash Deposits							
Municipal Bank Account	Cash and cash equivalents	737,244	0	737,244	NAB	0.05%	At Call
Term Deposits							
315-8962	Financial assets at amortised cost	0	1,064,798	1,064,798	NAB	4.00%	10/03/2025
27-9675	Financial assets at amortised cost	0	1,062,476	1,062,476	Westpac	3.60%	7/07/2025
194120887	Financial assets at amortised cost	0	1,042,694	1,042,694	Bendigo	4.00%	1/05/2025
746074153	Financial assets at amortised cost	0	299,615	299,615	NAB	4.91%	1/05/2025
Total		737,744	3,469,583	4,207,327			
Comprising							
Cash and cash equivalents		737,744	0	737,744			
Financial assets at amortised cost		0	3,469,583	3,469,583			
		737,744	3,469,583	4,207,327			

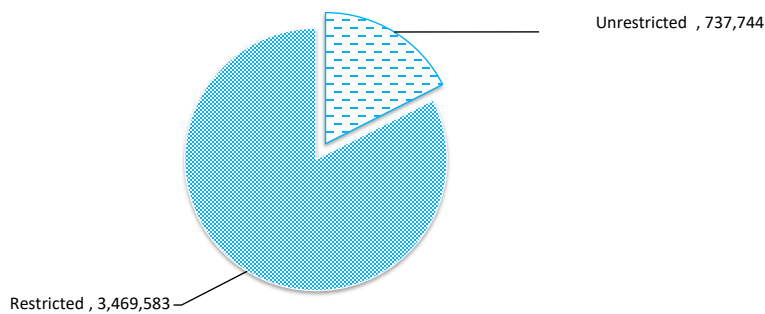
KEY INFORMATION

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 28 FEBRUARY 2025**

**OPERATING ACTIVITIES
NOTE 3
RECEIVABLES**

Rates receivable	30 June 2024	28 Feb 2025
	\$	\$
Opening arrears previous years	160,197	47,369
Levied - Rates revenue	1,558,554	1,604,251
Less - collections	(1,671,382)	(1,522,244)
Equals current outstanding	47,369	129,375
Less allowance for impairment of rates receivables		(121,757)
Net rates collectable	47,369	7,618
% Collected	97.2%	92.2%

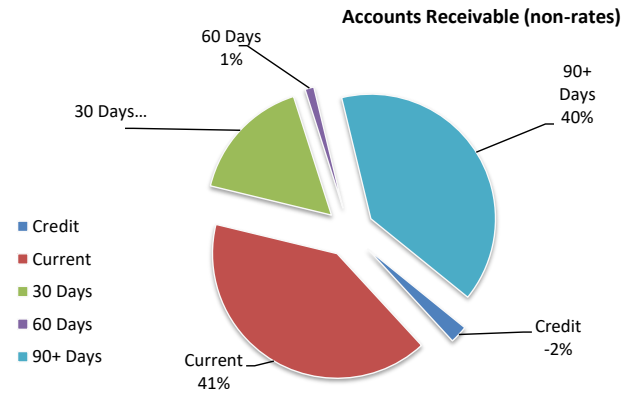
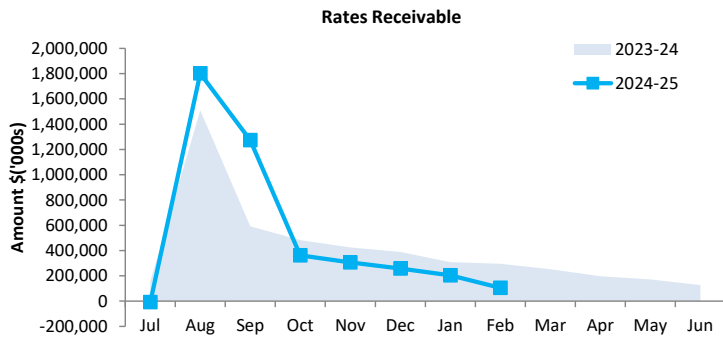
Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(540)	9,443	3,789	269	9,208	22,169
Percentage	(2.4%)	42.6%	17.1%	1.2%	41.5%	
Balance per trial balance						
Sundry receivable	(540)	9,443	3,789	269	9,208	22,169
Accrued Income	0	76,321	0	0	0	76,321
GST receivable	0	214,875	0	0	0	214,875
Allowance for impairment of receivables	0	58,185	0	0	0	58,185
Total receivables general outstanding						371,550

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 28 FEBRUARY 2025**

**OPERATING ACTIVITIES
NOTE 4
OTHER CURRENT ASSETS**

	Opening Balance	Asset Increase/(Decrease)	Closing Balance
	1 July 2024		28 February 2025
Other current assets	\$	\$	\$
Inventory			
Stock On Hand	16,456	59,943	76,399
Total other current assets	16,456	59,943	76,399

Amounts shown above include GST (where applicable)

KEY INFORMATION

Inventory

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

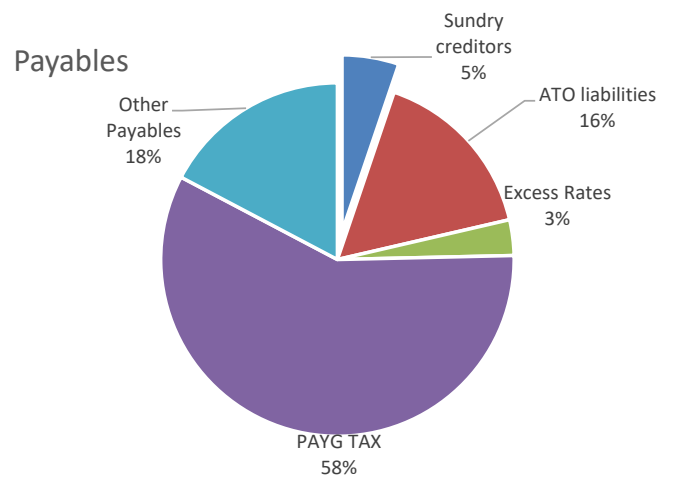
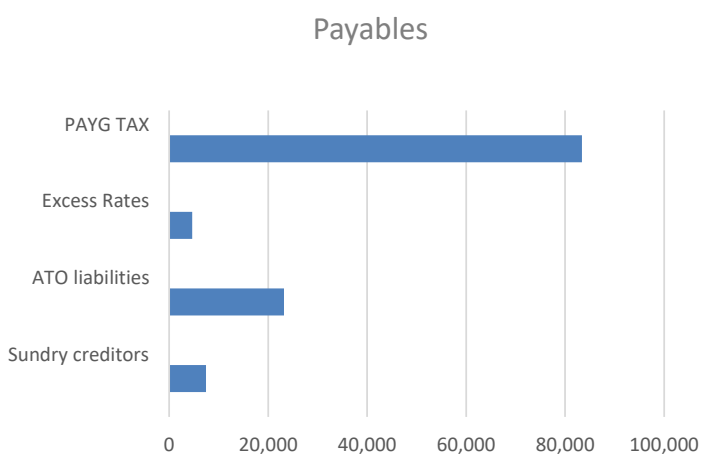
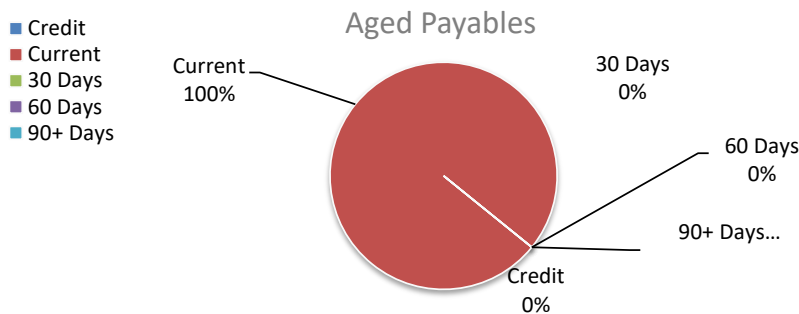
Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	34,906	0	0	0	34,906
Percentage	0%	100%	0%	0%	0%	
Balance per trial balance						
Sundry creditors	0	7,471	0	0	0	7,471
ATO liabilities	0	23,231	0	0	0	23,231
Excess Rates	0	4,679	0	0	0	4,679
PAYG TAX	0	83,402	0	0	0	83,402
Other Payables	0	24,824	0	0	0	24,824
Payroll Creditors	0	87,973	0	0	0	87,973
Accrued Loan Interest	0	6,315	0	0	0	6,315
Bonds & Deposits Held - CI	0	11,025	0	0	0	11,025
Accrued Expenses	0	(214,014)	0	0	0	(214,014)
Total payables general outstanding						34,906

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.

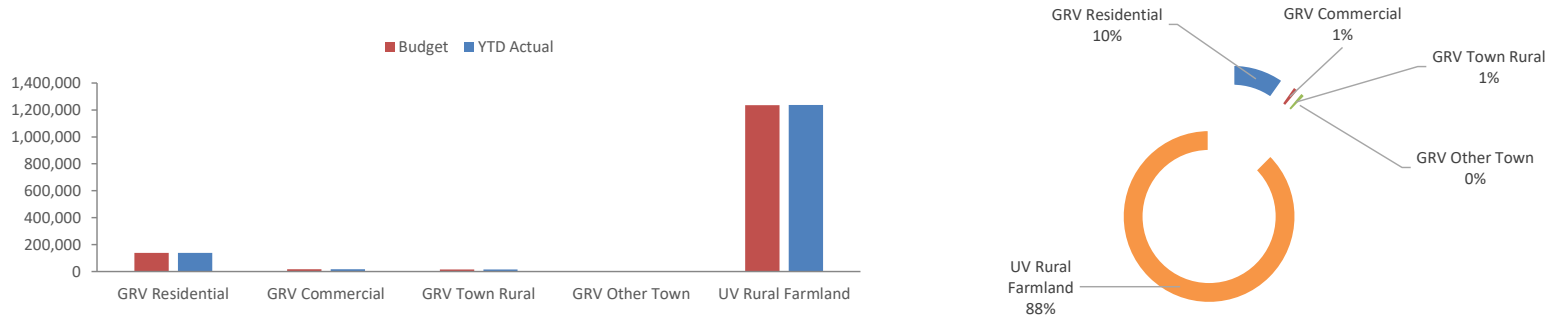


FOR THE PERIOD ENDED 28 FEBRUARY 2025

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	0.07441	128	1,862,276	138,572	(500)	0	138,072	138,572	0	0	138,572
GRV Commercial	0.07441	11	241,572	17,975	(500)	0	17,475	17,975	0	0	17,975
GRV Town Rural	0.07441	12	214,136	15,934	0	0	15,934	15,934	0	0	15,934
GRV Other Town	0.07441	8	49,920	3,715	0	0	3,715	3,715	0	0	3,715
Unimproved value											
UV Rural Farmland	0.00455	222	272,154,000	1,239,117	(3,971)	0	1,235,146	1,239,117	(1,975)	0	1,237,142
Sub-Total		381	274,521,904	1,415,313	(4,971)	0	1,410,342	1,415,313	(1,975)	0	1,413,338
Minimum payment	Minimum \$										
Gross rental value											
GRV Residential	883	51	482,834	45,033	0	0	45,033	45,033	0	0	45,033
GRV Commercial	883	21	101,068	18,543	0	0	18,543	18,543	0	0	18,543
GRV Town Rural	883	16	48,420	14,128	0	0	14,128	14,128	0	0	14,128
GRV Other Town	258	20	9,018	5,160	0	0	5,160	5,160	0	0	5,160
Unimproved value											
UV Rural Farmland	883	63	5,700,900	55,629	0	0	55,629	55,629	0	0	55,629
UV Commercial	883	4	600	3,532	0	0	3,532	3,532	0	0	3,532
UV Town Rural	883	4	142,000	3,532	0	0	3,532	3,532	0	0	3,532
UV Mining	258	15	115,975	3,870	0	0	3,870	3,870	0	0	3,870
Sub-total		194	6,600,815	149,427	0	0	149,427	149,427	0	0	149,427
Amount from general rates							1,559,769	1,564,740	(1,975)	0	1,562,765
Ex-gratia rates							57,425				41,486
Total general rates							1,617,194				1,604,251

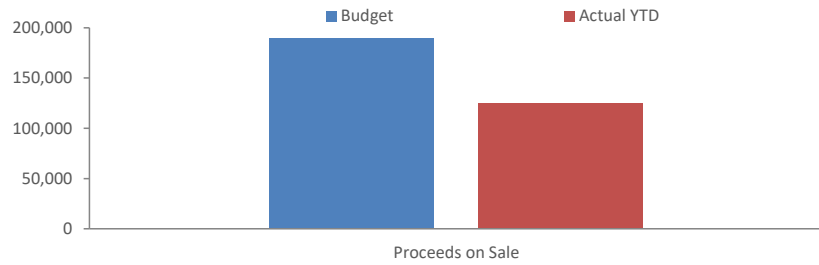
KEY INFORMATION



**NOTES TO THE STATEMENT OF BUDGET REVIEW
FOR THE PERIOD ENDED 28 FEBRUARY 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												
	Parks & Gardens Hilux	12,000	14,351	2,351	0	12,000	14,351	2,351	0				
	CAT 938 Loader	55,000	55,000	0	0	55,000	55,000	0	0				
	120M Grader	120,000	120,000	0	0	120,000	120,000	0	0		124,532		
		187,000	189,351	2,351	0	187,000	189,351	2,351	0	0	124,532	0	0



* Assets will be disposed in Asset register with budget review processes

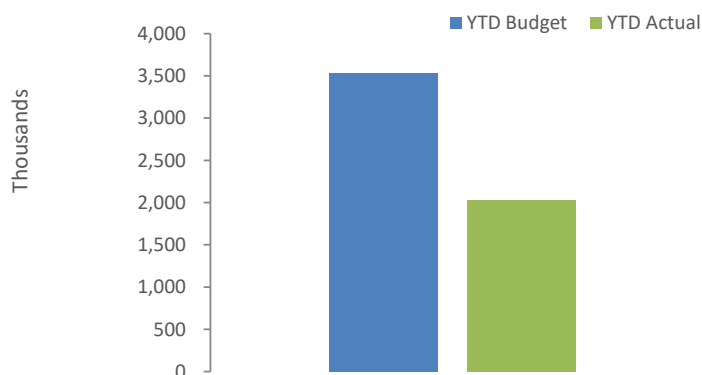
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2025**

**INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS**

Capital acquisitions	Original Budget	Current Budget	YTD Budget	YTD Actual	YTD Actual Variance
	\$		\$	\$	\$
Buildings	492,500	492,500	0	0	0
Furniture and equipment	15,000	15,000	15,000	9,193	(5,807)
Plant and equipment	415,685	437,685	427,685	368,907	(58,778)
Infrastructure - roads	4,563,340	4,414,400	3,093,538	1,645,354	(1,448,184)
Infrastructure - other	450,075	239,284	0	8,207	8,207
Payments for Capital Acquisitions	5,936,600	5,598,869	3,536,223	2,031,661	(1,504,562)
Total Capital Acquisitions	5,936,600	5,598,869	3,536,223	2,031,661	(1,504,562)
Capital Acquisitions Funded By:					
	\$		\$	\$	\$
Capital grants and contributions	4,166,075	4,166,075	2,306,953	703,575	(1,603,378)
Other (disposals & C/Fwd)	189,351	189,351	120,000	124,532	4,532
Cash backed reserves					
Plant Replacement Reserve	270,000	270,000	0	0	0
Land & Building Reserve	485,000	485,000	0	0	0
Recreation Reserve	210,791	210,791	0	0	0
Roads and Infrastructure	131,115	131,115	0	0	0
Contribution - operations	484,268	146,537	1,109,270	1,203,554	94,284
Capital funding total	5,936,600	5,598,869	3,536,223	2,031,661	(1,504,562)

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						
BC084	24/25 New Management House	485,000	485,000	0	0	
BC001	Administration Office - Building (Capital)	7,500	7,500	0	0	Airconditioning
Total		492,500	492,500	0	0	0
Furniture and equipment						
FE001	Council Chambers Audio System	13,000	13,000	13,000	9,193	3,807
FE100	CRC Signage	2,000	2,000	2,000	0	2,000
Total		15,000	15,000	15,000	9,193	5,807
Plant and Equipment						
PE110	Loader Cat 938H	370,000	370,000	370,000	0	370,000 Budget for PE110 to be moved to PE706 at Budget Review
PE198	4x2 Utility Tipper (currently Ford Ranger - D07)	35,685	35,685	35,685	0	35,685 PO Raised in Nov24 and est delivery will be Feb25.
PE100	Diesel Fuel Bowser - Shire Depot	0	0	0	4,806	(4,806) 23/24 Fuel bowser capital project additional costs paid in 24/25 to be reviewed at mid-year budget review.
PE706	John Deere 544 P Wheel Loader	0	0	0	345,000	(345,000) Budget for PE110 to be moved to PE706 at Budget Review
PE707	Fastrak Mower (54inch)	0	22,000	22,000	19,101	2,899
PE500	Generator for Shed DFES	10,000	10,000	0	0	0
Total		415,685	437,685	427,685	368,907	58,778
Infrastructure - Roads						
LRC011	LRCIP - Fifty Four Gate Road 0.00-2.65	114,180	114,180	100,988	111,359	(10,371) In progress
LRC164	LRCIP - Manmanning Road 0.00-5.67	244,768	249,666	223,837	249,666	(25,829) In progress
LRC183	LRCIP - Dowerin Meckering Road	172,430	172,430	172,430	165,571	6,859
LRC080	LRCIP - Metcalf Road	16,342	16,342	16,342	15,914	428 In progress
LRC052	LRCIP - Harris East Road	32,582	32,582	32,582	31,472	1,110 In progress
R2R088	Memorial Avenue (R2R)	53,650	0	0	0	0 Road Project to be own source funded due to change in funding.
RC088	Memorial Avenue (Capital)	0	51,786	0	0	0
R2R089	Maisey Street (R2R)	29,203	0	0	0	0 Road Project to be own source funded due to change in funding.
RC089	Maisey Street (Capital)	0	28,560	0	0	0
R2R093	Stacy Street (R2R)	39,875	0	0	0	0 Road Project to be own source funded due to change in funding.
RC093	Stacy Street (Capital)	0	38,252	0	0	0
R2R002	Redding Road (R2R)	120,450	0	0	0	0 Project removed for 24/25
R2R025	Dowerin-Koorda Road (R2R)	113,692	113,692	75,768	6,188	69,580 In progress
R2R026	Minnivale North East Road (R2R)	5,000	0	0	0	0 Project removed for 24/25
R2R184	Meckering Road (R2R)	15,950	0	0	0	0
RC184	Meckering Road (Capital)	0	16,692	0	0	0 Road Project to be own source funded due to change in funding.
R2R008	Amery - Benjabberring Road (R2R)	25,000	0	0	0	0 Project removed for 24/25
R2R009	Old Koorda Road (R2R)	389,160	389,160	0	868	(868) In progress
RRG001	Cunderdin-Minnivale Road (RRG)	579,391	579,391	386,232	125,053	261,179 In progress
BS183	Dowerin-Meckering Road (BS)	753,286	753,286	502,184	4,170	498,014 In progress
WFN182I	WSFN Dowerin-Kalannie Road SLK 37.81 – 41.71	1,385,100	1,385,100	1,337,383	789,729	547,654 In progress
WFN182J	WSFN Line marking	185,595	185,595	0	0	0
WFN182K	WSFN Dowerin- Kalanie Road & Ward Road Intersection Planning and Development	58,000	58,000	58,000	33,250	24,750 In progress
WFN182L	Dowerin Kallannie Road - Bailey Rd Intersection	125,606	125,606	83,712	2,640	81,072 In progress
WFN182M	Dowerin Kalanie Road Verge Maintenance	104,080	104,080	104,080	109,473	(5,393) Complete
Total		4,563,340	4,414,400	3,093,538	1,645,354	1,448,184

Account Description		Original Budget	Current Budget	YTD Budget	YTD Actual	Variance Under/(Over)
Infrastructure - Other						
PC071	Dowerin Skate Park Capital Works	38,000	38,000	0	0	0
PC075	Town Site Greening Water Scheme	142,560	142,560	0	7,160	(7,160)
OC003	Town Oval Reticulation Upgrade (Inc Dam)	0	0	0	1,047	(1,047) Costing error. Correction to be made against an operating expense account.
OC043	Swimming Pool - Repair Leaks - Infrastructure Other	250,000	39,209	0	0	0 Project not required. Refer to budget amendment report. Funds not required from reserves.
OC009	Pioneer Pathway Project includes Tin Dog Replica	19,515	19,515	0	0	0
Total		450,075	239,284	0	8,207	(8,207)
TOTALS		5,936,600	5,598,869	3,536,223	2,031,661	1,504,562

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2025

FINANCING ACTIVITIES
NOTE 9
BORROWINGS

Repayments - borrowings

Information on borrowings	Particulars	Loan No.	1 July 2024	Principal Repayments		Principal Outstanding		Interest Repayments	
				Actual	Original Budget	Actual	Original Budget	Actual	Original Budget
			\$	\$	\$	\$	\$	\$	
Housing									
Government Regional Officer Housing	100		221,557	(5,899)	(11,903)	215,658	209,654	(3,955)	(7,804)
Recreation and culture									
Dowerin Swimming Pool	101		104,477	(10,032)	(20,153)	94,445	84,324	(940)	(1,790)
Transport									
Multi Tyre Roller	102		97,017	(19,955)	(21,246)	77,062	75,771	(762)	(610)
Smooth Drum Tyre Roller	103		85,596	0	(18,747)	85,596	66,849	0	(830)
Economic services									
Short Stay Accommodation	99		546,219	(18,010)	(36,302)	528,209	509,917	(8,576)	(16,869)
Total			1,054,866	(53,895)	(108,351)	1,000,971	946,515	(14,232)	(27,903)
Current borrowings			108,351			54,451			
Non-current borrowings			946,515			946,520			
			1,054,866			1,000,971			

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 28 FEBRUARY 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 (+)	Actual Transfers In (+)	Original Budget Transfers Out (-)	Current Budget Transfers Out (-)	Actual Transfers Out (-)	Original Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
731 Employee Entitlement Reserve	119,224	4,192	(317)	0	0	0	0	0	123,416	118,907
732 Plant Replacement Reserve	548,552	19,287	(890)	189,351	0	(270,000)	(270,000)	0	487,190	547,662
733 Sewerage Asset Preservation Reserve	936,174	32,915	(2,599)	0	0	0	0	0	969,089	933,575
734 Information Technology Reserve	26,884	945	(737)	0	0	0	0	0	27,829	26,147
735 Land & Building Reserve	682,135	23,984	910	0	0	(485,000)	(485,000)	0	221,119	683,045
738 Recreation Reserve	222,228	7,813	(406)	0	0	(210,791)	0	0	19,250	221,822
739 Community Housing Reserve	63,479	2,232	(169)	0	0	0	0	0	65,711	63,310
740 Economic Reserve	40,848	1,436	(379)	0	0	0	0	0	42,284	40,469
741 Bowling Green Reserve	144,482	5,080	(294)	10,000	0	0	0	0	159,562	144,188
742 Tennis Court Reserve	73,763	2,593	(143)	6,000	0	0	0	0	82,356	73,620
743 Depot Reserve	91,766	3,226	(79)	0	0	0	0	0	94,992	91,687
744 Waste Reserve	42,072	1,480	(112)	0	0	0	0	0	43,552	41,960
745 Roads and Infrastructure	421,418	14,817	(1,210)	234,456	0	(131,115)	(131,115)	0	539,576	420,208
	3,413,025	120,000	(6,425)	439,807	0	(1,096,906)	(886,115)	0	2,875,926	3,406,600

KEY INFORMATION

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

Other current liabilities	Note	Opening Balance 1 July 2024	Liability Increase	Liability Reduction	Closing Balance 28 February 2025
		\$	\$	\$	\$
Contract liabilities					
Unspent grants, contributions and reimbursements		641,494	0	0	641,494
Total unspent grants, contributions and reimbursements		641,494	0	0	641,494
Provisions					
Annual leave		125,987	0	0	125,987
Long service leave		40,734	0	(9,200)	31,534
Total Provisions		166,721	0	(9,200)	157,521
Total other current assets		808,215	0	(9,200)	799,015
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 28 FEBRUARY 2025**

OPERATING ACTIVITIES

NOTE 12

OPERATING GRANTS AND CONTRIBUTIONS

Operating grants, subsidies and contributions revenue

Provider	Original Budget Revenue	Current Budget	YTD Budget	YTD Revenue Actual	Comments
	\$	\$	\$	\$	
Operating grants and subsidies, Contributions and reimbursements					
Governance					
MEMBERS - Contributions & Donations	500	500	328	0	
GEN PUR - Financial Assistance Grant - General	181,208	181,208	135,906	103,384	
GEN PUR - Financial Assistance Grant - Roads	109,968	109,968	73,312	49,472	
ESL BFB - Operating Grant	24,373	24,373	12,186	16,258	
EM - Contributions and Donations	0	0	0	700	
AGED OTHER - Grant Funding - CHSP	226,260	226,260	150,840	116,623	
AGED OTHER - Grant Funding - HCP	404,912	404,912	269,940	282,448	
WELFARE - Grants	5,400	5,400	3,600	0	
OTH HOUSE - Rental Reimbursements	0	0	0	30,258	
ENVIRON - Reimbursements	504	504	336	0	
REC - Contributions & Donations	504	504	336	6,800	
REC - Reimbursements - Other Recreation	504	504	336	2,443	
OTH CUL - Contributions & Donations - Other Culture	2,400	2,400	1,600	0	
OTH CUL - Grants - Other Culture	13,764	13,764	9,176	0	
ROADM - Direct Road Grant (MRWA)	207,253	207,253	207,253	207,253	
TOUR - Other Income Relating to Tourism & Area Promotion	396	396	264	0	
CRC - Grants	110,000	110,000	82,500	88,202	Additional Grants from Lottery West and Dept. Communities
CRC - Grants (excl GST)	5,000	5,000	3,328	0	
CRC- Contributions and Donations (excl GST)	0	0	0	152	
PWO - Other Reimbursements	300	300	200	0	
POC - Fuel Tax Credits Grant Scheme	7,500	7,500	5,000	0	
POC - Reimbursements	0	0	0	6,618	
ADMIN - Reimbursements	0	0	0	447	
	1,300,746	1,300,746	956,441	911,058	

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 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)	0	0	0	2,692	(2,692)
Recreation and culture						
	Rec - Grants	107,489	107,489	0	0	0
Transport Funding						
RRG	Roadc - Regional Road Group Grants (Mrwa)	386,261	386,261	347,634	154,505	193,129
R2R	Roadc - Roads To Recovery Grant	610,582	610,582	610,582	0	610,582
WSFN	Roadc - Other Grants - Roads/Streets	2,308,457	2,308,457	846,547	546,378	300,169
BS	Roadc - Black Spot Grant	753,286	753,286	502,190	0	502,190
TOTALS		4,166,075	4,166,075	2,306,953	703,575	1,603,378

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2025

Aged & Disabled - Other
Note 14

SP	Sub-Programme Description	Type Description	COA	Description	Original Budget	YTD Budget	YTD Actual	Order Value	Total Actual	Variance (\$)
0806	Aged & Disabled - Other	Operating Expenditure	2080600	AGED OTHER - Employee Costs	\$191,765.00	\$131,522.00	\$124,325.70	\$805.35	\$125,131.05	-\$6,390.95
0806	Aged & Disabled - Other	Operating Expenditure	2080603	AGED OTHER - Uniforms	\$2,500.00	\$1,664.00	\$0.00	\$0.00	\$0.00	-\$1,664.00
0806	Aged & Disabled - Other	Operating Expenditure	2080604	AGED OTHER - Training & Development	\$4,000.00	\$2,664.00	\$0.00	\$0.00	\$0.00	-\$2,664.00
0806	Aged & Disabled - Other	Operating Expenditure	2080607	AGED OTHER - Protective Clothing	\$500.00	\$328.00	\$76.18	\$325.55	\$401.73	\$73.73
0806	Aged & Disabled - Other	Operating Expenditure	2080608	AGED OTHER - Other Employee Expenses	\$1,000.00	\$664.00	\$117.82	\$0.00	\$117.82	-\$546.18
0806	Aged & Disabled - Other	Operating Expenditure	2080609	AGED OTHER - Travel & Accommodation	\$5,500.00	\$3,664.00	\$3,471.12	\$0.00	\$3,471.12	-\$192.88
0806	Aged & Disabled - Other	Operating Expenditure	2080610	AGED OTHER - Motor Vehicle Expenses	\$8,000.00	\$5,328.00	\$1,109.04	\$0.00	\$1,109.04	-\$4,218.96
0806	Aged & Disabled - Other	Operating Expenditure	2080615	AGED OTHER - Printing and Stationery	\$1,000.00	\$664.00	\$170.50	\$0.00	\$170.50	-\$493.50
0806	Aged & Disabled - Other	Operating Expenditure	2080616	AGED OTHER - Postage and Freight	\$100.00	\$64.00	\$224.44	\$0.00	\$224.44	\$160.44
0806	Aged & Disabled - Other	Operating Expenditure	2080621	AGED OTHER - Information Technology	\$2,450.00	\$1,632.00	\$0.00	\$0.00	\$0.00	-\$1,632.00
0806	Aged & Disabled - Other	Operating Expenditure	2080640	AGED OTHER - Advertising & Promotion	\$1,500.00	\$1,000.00	\$0.00	\$0.00	\$0.00	-\$1,000.00
0806	Aged & Disabled - Other	Operating Expenditure	2080641	AGED OTHER - Subscriptions & Memberships	\$1,000.00	\$664.00	\$6,025.79	\$0.00	\$6,025.79	\$5,361.79
0806	Aged & Disabled - Other	Operating Expenditure	2080660	AGED OTHER - Client Services	\$97,700.00	\$65,096.00	\$157,064.68	\$108,642.48	\$265,707.16	\$200,611.16
0806	Aged & Disabled - Other	Operating Expenditure	2080686	AGED OTHER - Expensed Minor Asset Purchases	\$4,000.00	\$2,664.00	\$0.00	\$0.00	\$0.00	-\$2,664.00
0806	Aged & Disabled - Other	Operating Expenditure	2080687	AGED OTHER - Other Expenses	\$30,000.00	\$20,000.00	\$480.88	\$193.17	\$674.05	-\$19,325.95
0806	Aged & Disabled - Other	Operating Expenditure	2080692	AGED OTHER - Depreciation	\$6,000.00	\$4,000.00	\$105.90	\$0.00	\$105.90	-\$3,894.10
0806	Aged & Disabled - Other	Operating Expenditure	2080699	AGED OTHER - Administration Allocated	\$62,510.00	\$41,672.00	\$29,223.00	\$0.00	\$29,223.00	-\$12,449.00
		Operating Expenditure Total			\$419,525.00	\$283,290.00	\$322,395.05	\$109,966.55	\$432,361.60	\$149,071.60
0806	Aged & Disabled - Other	Operating Income	3080610	AGED OTHER - Grant Funding - CHSP	-\$226,260.00	-\$150,840.00	-\$116,623.44	\$0.00	-\$116,623.44	\$34,216.56
0806	Aged & Disabled - Other	Operating Income	3080615	AGED OTHER - Grant Funding - HCP	-\$404,912.00	-\$269,940.00	-\$282,447.99	\$0.00	-\$282,447.99	-\$12,507.99
0806	Aged & Disabled - Other	Operating Income	3080620	AGED OTHER - Fees & Charges	-\$15,000.00	-\$10,000.00	-\$9,230.72	\$0.00	-\$9,230.72	\$769.28
0806	Aged & Disabled - Other	Operating Income	3080635	AGED OTHER - Other Income	-\$1,000.00	-\$664.00	-\$619.13	\$0.00	-\$619.13	\$44.87
		Operating Income Total			-\$647,172.00	-\$431,444.00	-\$408,921.28	\$0.00	-\$408,921.28	\$22,522.72
	Aged & Disabled - Other Total	Grand Total			(227,647)	(148,154)	(86,526)	109,967	23,440	171,594

SP	Sub-Programme Description	Type Description	COA	Description	Original Budget	YTD Budget	YTD Actual	Order Value	Total Actual	Variance (\$)	
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY											
FOR THE PERIOD ENDED 28 FEBRUARY 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 (\$)	
1309	Community Resource Centre	Operating Expenditure	2130900	CRC - Employee Costs	\$135,460.00	\$90,296.00	\$75,563.05	\$0.00	\$75,563.05	-\$14,732.95	
1309	Community Resource Centre	Operating Expenditure	2130903	CRC - Uniforms	\$1,500.00	\$1,000.00	\$0.00	\$450.00	\$450.00	-\$550.00	
1309	Community Resource Centre	Operating Expenditure	2130904	CRC - Training & Development	\$6,000.00	\$3,992.00	\$4,225.09	\$1,679.08	\$5,904.17	\$1,912.17	
1309	Community Resource Centre	Operating Expenditure	2130908	CRC - Other Employee Expenses	\$1,000.00	\$664.00	\$0.00	\$0.00	\$0.00	-\$664.00	
1309	Community Resource Centre	Operating Expenditure	2130909	CRC - Travel & Accomodation	\$2,000.00	\$2,000.00	-\$1,108.36	\$0.00	-\$1,108.36	-\$3,108.36	
1309	Community Resource Centre	Operating Expenditure	2130915	CRC - Printing and Stationery	\$1,000.00	\$664.00	\$6,784.71	\$990.42	\$7,775.13	\$7,111.13	
1309	Community Resource Centre	Operating Expenditure	2130916	CRC - Postage and Freight	\$500.00	\$328.00	\$289.02	\$0.00	\$289.02	-\$38.98	
1309	Community Resource Centre	Operating Expenditure	2130920	CRC - Communication Expenses	\$1,500.00	\$1,000.00	\$531.51	\$0.00	\$531.51	-\$468.49	
1309	Community Resource Centre	Operating Expenditure	2130929	CRC - Donations to Community Groups	\$200.00	\$128.00	\$0.00	\$0.00	\$0.00	-\$128.00	
1309	Community Resource Centre	Operating Expenditure	2130930	CRC - Insurance Expenses (Other Than Buildings)	\$525.00	\$524.00	\$0.00	\$0.00	\$0.00	-\$524.00	
1309	Community Resource Centre	Operating Expenditure	2130940	CRC - Advertising & Promotion	\$500.00	\$328.00	\$0.00	\$0.00	\$0.00	-\$328.00	
1309	Community Resource Centre	Operating Expenditure	2130941	CRC - Subscriptions & Memberships	\$4,000.00	\$4,000.00	\$4,800.81	\$0.00	\$4,800.81	\$800.81	
1309	Community Resource Centre	Operating Expenditure	2130987	CRC - Other Expenditure	\$5,000.00	\$3,336.00	\$10,237.37	\$454.84	\$10,692.21	\$7,356.21	
1309	Community Resource Centre	Operating Expenditure	2130988	CRC - Building Operations	\$0.00	\$0.00	\$276.14	\$505.68	\$781.82	\$781.82	
1309	Community Resource Centre	Operating Expenditure	2130992	CRC - Depreciation	\$9,600.00	\$6,400.00	\$0.00	\$0.00	\$0.00	-\$6,400.00	
Operating Expenditure Total					\$168,785.00	\$114,660.00	\$101,599.34	\$4,080.02	\$105,679.36	-\$8,980.64	
1309	Community Resource Centre	Operating Income	3130902	CRC - Commission	-\$9,500.00	-\$6,328.00	\$0.00	\$0.00	\$0.00	\$6,328.00	
1309	Community Resource Centre	Operating Income	3130910	CRC - Grants	-\$110,000.00	-\$82,500.00	-\$88,202.00	\$0.00	-\$88,202.00	-\$5,702.00	
1309	Community Resource Centre	Operating Income	3130911	CRC - Grants (excl GST)	-\$5,000.00	-\$3,328.00	\$0.00	\$0.00	\$0.00	\$3,328.00	
1309	Community Resource Centre	Operating Income	3130920	CRC - Fees & Charges - Events/Programs	-\$4,000.00	-\$2,664.00	-\$3,849.50	\$0.00	-\$3,849.50	-\$1,185.50	
1309	Community Resource Centre	Operating Income	3130935	CRC - Other Income	-\$40,000.00	-\$26,664.00	-\$19,241.14	\$0.00	-\$19,241.14	\$7,422.86	
1309	Community Resource Centre	Operating Income	3131000	CRC- Contributions and Donations (excl GST)	\$0.00	\$0.00	-\$151.80	\$0.00	-\$151.80	-\$151.80	
Operating Income Total					-\$168,500.00	-\$121,484.00	-\$111,444.44	\$0.00	-\$111,444.44	\$10,039.56	
Community Resource Centre Total					Grand Total	285	(6,824)	(9,845)	4,080	(5,765)	1,059

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2025

NOTE 16
BUDGET AMENDMENTS

The following adjustments have been approved by Council to date.

GL Account Code	Description	Classification	Original Budget	Amended Budget	Increase/(Decrease) in Available Cash	Budget Running Balance	Comments
					\$	\$	
LRC164	LRCIP - Manmanning Road 0.00-5.67	Capital Expenditure	(244,768)	(249,666)	(4,898)	(4,898)	OCM 19/11/2024 Minute 1033
R2R088	Memorial Avenue (R2R)	Capital Expenditure	(53,650)	0	53,650	48,752	OCM 19/11/2024 Minute 1033
RC088	Memorial Avenue (Capital)	Capital Expenditure	0	(51,786)	(51,786)	(3,034)	OCM 19/11/2024 Minute 1033
R2R089	Maisey Street (R2R)	Capital Expenditure	(29,203)	0	29,203	26,169	OCM 19/11/2024 Minute 1033
RC089	Maisey Street (Capital)	Capital Expenditure	0	(28,560)	(28,560)	(2,391)	OCM 19/11/2024 Minute 1033
R2R093	Stacy Street (R2R)	Capital Expenditure	(39,875)	0	39,875	37,484	OCM 19/11/2024 Minute 1033
RC093	Stacy Street (Capital)	Capital Expenditure	0	(38,252)	(38,252)	(768)	OCM 19/11/2024 Minute 1033
R2R002	Redding Road (R2R)	Capital Expenditure	(120,450)	0	120,450	119,682	OCM 19/11/2024 Minute 1033
R2R026	Minnivale North East Road (R2R)	Capital Expenditure	(5,000)	0	5,000	124,682	OCM 19/11/2024 Minute 1033
R2R184	Meckering Road (R2R)	Capital Expenditure	(15,950)	0	15,950	140,632	OCM 19/11/2024 Minute 1033
RC184	Meckering Road (Capital)	Capital Expenditure	0	(16,692)	(16,692)	123,940	OCM 19/11/2024 Minute 1033
R2R008	Amery - Benjabberring Road (R2R)	Capital Expenditure	(25,000)	0	25,000	148,940	OCM 19/11/2024 Minute 1033
PE707	Fastrak Mower (54inch)	Capital Expenditure	0	(22,000)	(22,000)	126,940	OCM 19/11/2024 Minute 1033
2040250	OTH GOV - Consultancy - Statutory	Operating Expenditure	(40,000)	(25,000)	15,000	141,940	OCM 19/11/2024 Minute 1033
2040251	OTH GOV - Consultancy - Strategic	Operating Expenditure	(7,000)	(22,000)	(15,000)	126,940	OCM 19/11/2024 Minute 1033
OC043	Swimming Pool - Repair Leaks - Infrastructure Other	Capital Expenditure	(250,000)	(39,209)	210,791	337,731	OCM 19/11/2024 Minute 1033
	Transfers from cash backed reserves (restricted assets)	Financing Activities	210,791	0	(210,791)	126,940	OCM 19/11/2024 Minute 1033

Operating Income	0
Operating Expenditure	0
Opening Surplus(Deficit)	0
Proceeds on Sale	0
Capital Expenditure	337,731
Financing Activities	(210,791)
Net Change	<u>126,940</u>