

SHIRE OF TAMMIN
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
FOR THE PERIOD ENDED 30 JUNE 2025

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

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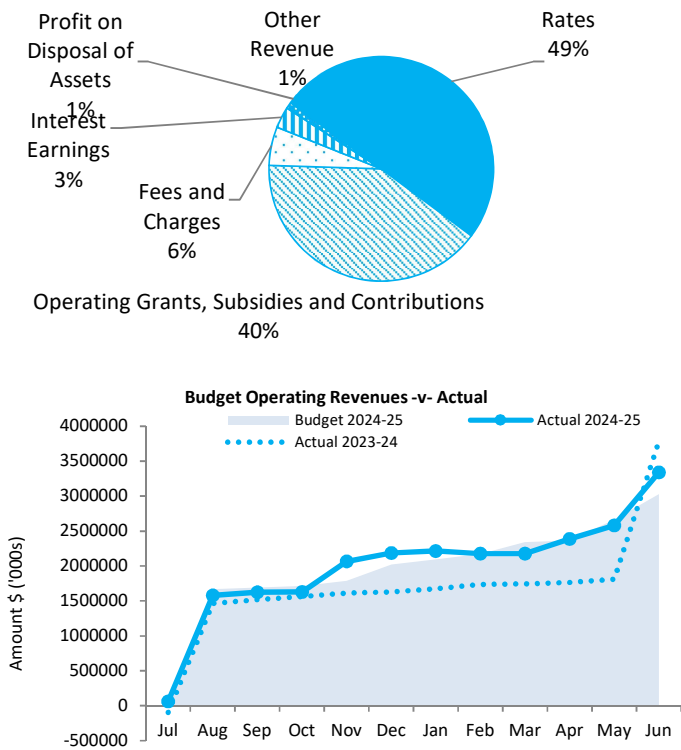
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These accounts are prepared with data available at the time of preparation.

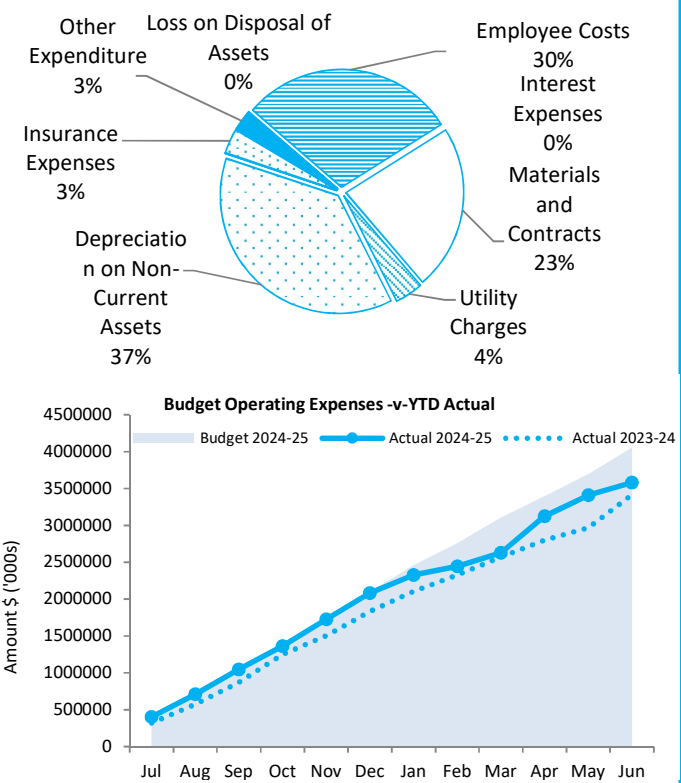
* Required by Legislation

OPERATING ACTIVITIES

OPERATING REVENUE

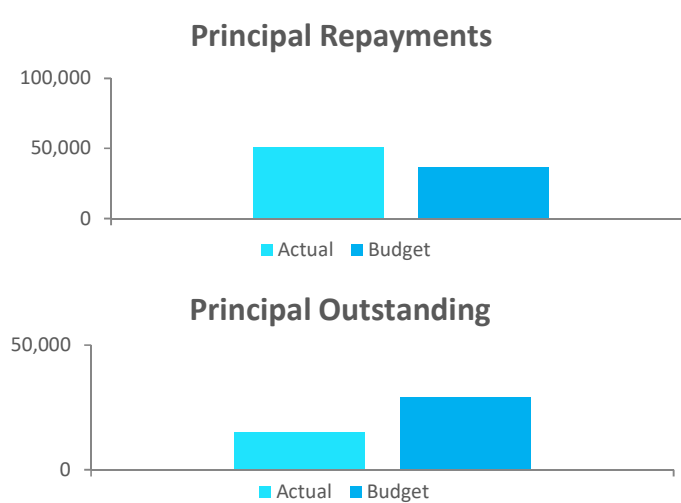


OPERATING EXPENSES

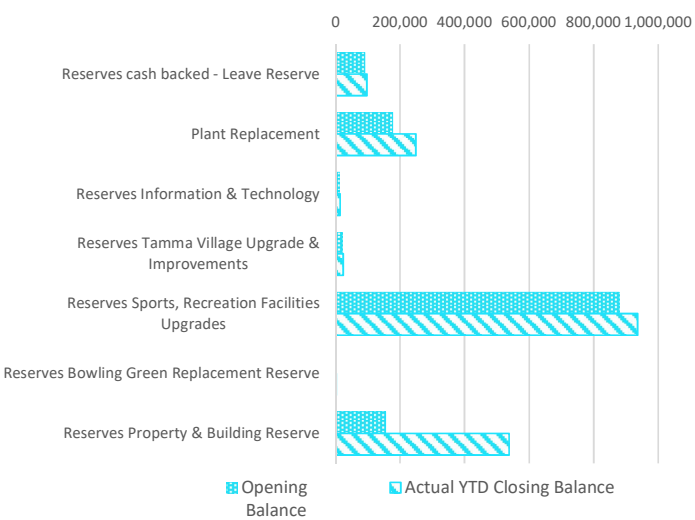


FINANCING ACTIVITIES

BORROWINGS



RESERVES



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

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2025

BY NATURE OR TYPE

	Ref	Adopted Budget	Current Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.	Variance Explanation
Note		\$	\$	\$	\$	\$	%		
Revenue from operating activities									
Rates	6	1,304,174	1,304,174	1,304,174	1,298,415	(5,759)	(0.44%)		Within Variance
Operating grants, subsidies and contributions	12	338,178	338,178	338,178	1,074,381	736,203	217.70%	😊	Within Variance
Fees and charges		123,890	140,990	140,990	148,222	7,232	5.13%		Within Variance
Interest earnings		71,668	71,668	71,668	81,329	9,661	13.48%		Within Variance
Other revenue		35,900	45,400	45,400	24,971	(20,429)	(45.00%)	😞	Timing
Profit on disposal of assets	7	52,395	52,395	52,395	35,469	(16,926)	(32.30%)	😞	Timing
		1,926,205	1,952,805	1,952,805	2,662,787	709,982	36.36%		
Expenditure from operating activities									
Employee costs		(1,181,422)	(1,181,422)	(1,181,422)	(1,062,323)	119,099	10.08%	😊	Within Variance
Materials and contracts		(1,114,447)	(1,114,447)	(1,114,447)	(811,804)	302,643	27.16%	😊	Timing
Utility charges		(120,260)	(120,260)	(120,260)	(137,716)	(17,456)	(14.52%)	😞	Within Variance
Depreciation on non-current assets		(1,413,000)	(1,413,000)	(1,413,000)	(1,343,972)	69,028	4.89%		Within Variance
Interest expenses		(1,123)	(1,123)	(1,123)	(1,995)	(872)	(77.62%)		Within Variance
Insurance expenses		(111,360)	(111,360)	(111,360)	(121,633)	(10,273)	(9.22%)		Within Variance
Other expenditure		(102,710)	(109,210)	(109,210)	(95,074)	14,136	12.94%	😊	Timing
Loss on disposal of assets	7	(6,053)	(6,053)	(6,053)	(6,453)	(400)	(6.60%)		Within Variance
		(4,050,375)	(4,056,875)	(4,056,875)	(3,580,969)	475,906	11.73%		
Non-cash amounts excluded									
Less: Profit on asset disposals	1(a)	(52,395)	(52,395)	(52,395)	(35,469)	16,926	(32.30%)	😞	Timing
Add: Loss on disposal of assets		6,053	6,053	6,053	6,453	400	6.60%		
Movement in Employee Benefits		0	0	0	22,471	22,471	0.00%		
Add: Depreciation on assets	1(a)	1,413,000	1,413,000	1,413,000	1,343,972	(69,028)	(4.89%)		
Amount attributable to operating activities		(757,512)	(737,412)	(737,412)	419,244	1,133,786	(156.85%)		

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2025

BY NATURE OR TYPE

	Ref	Adopted Budget	Current Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.	Variance Explanation
	Note	\$	\$	\$	\$	\$	%		
Investing activities									
Capital grants, subsidies and contributions	13	908,433	1,075,968	1,075,968	656,276	(419,692)	(39.01%)	☹️	Within Variance
<i>Net Capital grants recognised as revenue</i>		908,433	1,075,968	1,075,968	656,276	(419,692)	(39.01%)		
Proceeds from disposal of assets	7	171,500	171,500	171,500	174,114	2,614	1.52%		Within Variance
Reimbursements of self supporting loans	9	7,211	7,211	7,211	7,211	0	0.00%		Within Variance
Payments for PPE & Infrastructure	8	(1,746,182)	(2,732,582)	(2,007,582)	(1,900,645)	106,937	5.33%		Within Variance
Amount attributable to investing activities		(659,038)	(1,477,903)	(752,903)	(1,063,044)	(310,141)			
Financing Activities									
Transfer from reserves	10	127,280	592,280	0	0	0	0.00%		
Repayment of debentures	9	(36,546)	(36,546)	(50,880)	(50,880)	0	0.00%		
Transfer to reserves	10	(934,380)	(588,320)	(520,872)	(520,872)	0	0.00%		
Amount attributable to financing activities		(843,646)	(32,586)	(571,752)	(571,752)	0			
MOVEMENT IN SURPLUS/(DEFICIT)									
Opening funding surplus/(deficit)	1(a)	2,260,196	2,247,886	2,247,886	2,247,886	0	0.00%		
Amount attributable to operating activities		(757,512)	(737,412)	(737,412)	419,244	1,156,656	(156.85%)		
Amount attributable to investing activities		(659,038)	(1,477,903)	(752,903)	(1,063,044)	(310,141)	41.19%		
Amount attributable to financing activities		(843,646)	(32,586)	(571,752)	(571,752)	0	0.00%		
Closing funding surplus/(deficit)		0	(15)	185,819	1,032,334				

KEY INFORMATION

Variance from Year to Date (YTD) Actual and YTD Actual data as per the adopted materiality threshold Happy Face - Better than Budget, Sad face - worse than budget.

The material variance adopted by Council for the 2024-25 year is \$10,000 or 10.00% whichever is the greater.

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

KEY TERMS AND DESCRIPTIONS FOR THE PERIOD ENDED 30 JUNE 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.

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING 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 EARNINGS

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 / INCOME

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

PROFIT ON ASSET DISPOSAL

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 ASSET DISPOSAL

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

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

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.

STATEMENT OF FINANCIAL ACTIVITY INFORMATION

(a) Non-cash items excluded from operating activities

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

	Notes	Last Years Audited Closing 30/06/2024	Adopted Closing Position Budget	YTD Actual (b) 30/06/2025
		\$	\$	\$
Non-cash items excluded from operating activities				
Adjustments to operating activities				
Less: Profit on asset disposals	7		(52,395)	(35,469)
Less: Movement in liabilities associated with restricted cash			0	22,471
Add: Loss on asset disposals	7		6,053	6,453
Add: Depreciation on assets			1,413,000	1,343,972
Total non-cash items excluded from operating activities			1,366,658	1,337,426

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

Current assets				
Cash and cash equivalents	3	3,304,764	(336,932)	1,075,948
Financial assets at amortised cost	3	0	2,145,782	1,859,554
Rates receivables	4	60,470	60,470	106,389
SSL Receivable		7,211	7,211	0
Receivables	4	275,797	276,363	48,430
Prepaid Expenses		111,794	111,794	0
Total Current Assets		3,760,036	2,264,688	3,090,321
Less: Current liabilities				
Payables	5	(151,405)	(118,906)	(197,146)
Borrowings	9	(50,880)	0	0
Contract liabilities	11	(14,852)	0	(1,291)
Provisions	11	(60,849)	(52,215)	(83,320)
Total Current liabilities		(277,986)	(171,121)	(281,757)
Total Net Current Assets		3,482,050	2,093,567	2,808,564
Less: Total adjustments to net current assets				
Less: Reserves - restricted cash	10	(1,338,682)	(2,145,782)	(1,859,554)
Less: - self supporting loans		(7,211)	0	0
Less: Bonds & Deposits Held		0	0	0
Add: Current Borrowings	9	50,880	0	0
Add: Current Provisions - employee	11	60,849	52,215	83,320
Total adjustments to net current assets		(1,234,164)	(2,093,567)	(1,776,234)
Closing funding surplus / (deficit)		2,247,886	0	1,032,330

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.

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2025

NOTE 2
REPORTING PROGRAMS

	Ref Note	Adopted Budget	Current Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(a)	2,260,196	2,247,886	2,247,886	2,247,886	0	0.00%	
Revenue from operating activities								
Governance		100	100	100	561	461	461.00%	
General purpose funding - general rates	6	1,304,174	1,304,174	1,304,174	1,298,415	(5,759)	(0.44%)	
General purpose funding - other		296,021	296,021	296,021	1,010,783	714,762	241.46%	😊
Law, order and public safety		25,927	25,927	25,927	13,908	(12,019)	(46.36%)	😞
Health		600	600	600	271	(329)	(54.83%)	
Education and welfare		50,000	64,000	64,000	59,292	(4,708)	(7.36%)	
Housing		16,200	16,200	16,200	18,770	2,570	15.86%	
Community amenities		39,916	40,416	40,416	38,844	(1,572)	(3.89%)	
Recreation and culture		10,362	12,762	12,762	37,570	24,808	194.39%	😊
Transport		152,845	152,845	152,845	308,403	155,558	101.78%	😊
Economic services		400	600	600	2,390	1,790	298.33%	
Other property and services		29,660	39,160	39,160	(126,422)	(165,582)	(422.83%)	😞
		1,926,205	1,952,805	1,952,805	2,662,785	709,980		
Expenditure from operating activities								
Governance		(479,622)	(484,622)	(484,622)	(354,044)	130,578	26.94%	😊
General purpose funding		(94,995)	(94,995)	(94,995)	(95,153)	(158)	(0.17%)	
Law, order and public safety		(83,438)	(83,438)	(83,438)	(48,562)	34,876	41.80%	😊
Health		(18,393)	(18,393)	(18,393)	(9,168)	9,225	50.16%	
Education and welfare		(109,850)	(109,850)	(109,850)	(139,263)	(29,413)	(26.78%)	😞
Housing		(65,969)	(65,969)	(65,969)	(84,637)	(18,668)	(28.30%)	😞
Community amenities		(239,771)	(239,771)	(239,771)	(198,518)	41,253	17.21%	😊
Recreation and culture		(683,082)	(684,582)	(684,582)	(614,416)	70,166	10.25%	😊
Transport		(2,099,645)	(2,099,645)	(2,099,645)	(1,977,258)	122,387	5.83%	
Economic services		(46,800)	(46,800)	(46,800)	(39,768)	7,032	15.03%	
Other property and services		(128,810)	(128,810)	(128,810)	(20,182)	108,628	84.33%	😊
		(4,050,375)	(4,056,875)	(4,056,875)	(3,580,969)	475,906		😊
Non-cash amounts excluded								
Less: Profit on asset disposals		(52,395)	(52,395)	(52,395)	(35,469)	16,926	(32.30%)	😊
Add: Loss on disposal of assets		6,053	6,053	6,053	6,453	400	6.60%	
Movement in Employee Benefits		0	0	0	22,471	22,471	0.00%	😊
Movement in Deferred Pensioner Rates		0	0	0	0	0	0.00%	
Movement in SSL		0	0	0	0	0	0.00%	
Add: Depreciation on assets		1,413,000	1,413,000	1,413,000	1,343,972	(69,028)	(4.89%)	
Amount attributable to operating activities		(757,512)	(737,412)	(737,412)	419,242	1,156,654		😊
Investing Activities								
Capital grants, subsidies and contributions	13	908,433	1,075,968	1,075,968	656,276	(419,692)	(39.01%)	
<i>Net Capital grants recognised as revenue</i>		908,433	1,075,968	1,075,968	656,276			
Proceeds from disposal of assets	7	171,500	171,500	171,500	174,114	2,614	1.52%	
Reimbursements of self supporting loans	9	7,211	7,211	7,211	7,211	0	0.00%	
Payments for PPE & Infrastructure	8	(1,746,182)	(2,732,582)	(2,007,582)	(1,900,645)	106,937	5.33%	
Amount attributable to investing activities		(659,038)	(1,477,903)	(752,903)	(1,063,044)	(310,141)		
Financing Activities								
Transfer from reserves	10	127,280	592,280	0	0	0	0.00%	
Repayment of debentures	9	(36,546)	(36,546)	(50,880)	(50,880)	0	0.00%	
Transfer to reserves	10	(934,380)	(588,320)	(520,872)	(520,872)	0	0.00%	
Amount attributable to financing activities		(843,646)	(32,586)	(571,752)	(571,752)	0		
MOVEMENT IN SURPLUS/(DEFICIT)								
Opening funding surplus/(deficit)	1(a)	2,260,196	2,247,886	2,247,886	2,247,886	0	0.00%	
Amount attributable to operating activities		(757,512)	(737,412)	(737,412)	419,242	1,156,654	(156.85%)	
Amount attributable to investing activities		(659,038)	(1,477,903)	(752,903)	(1,063,044)	(310,141)	41.19%	
Amount attributable to financing activities		(843,646)	(32,586)	(571,752)	(571,752)	0	0.00%	
Closing funding surplus/(deficit)		0	(15)	185,818	1,032,332			

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Actual and YTD Actual data as per the adopted materiality threshold. Refer to Note 2 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2024-25 year is \$10,000 or 10.00% whichever is the greater.

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

SHIRE OF TAMMIN
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 30 JUNE 2025

	NOTE	30/06/2025	30/06/2024
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	2,935,502	3,304,764
Trade and other receivables	5	154,819	336,267
Other financial assets	4(a)	0	7,211
Inventories	5	0	0
Other assets	6	0	111,794
TOTAL CURRENT ASSETS		3,090,321	3,760,036
NON-CURRENT ASSETS			
Trade and other receivables	5	18,350	18,350
Other financial assets	4(b)	41,585	41,585
Property, plant and equipment	7	8,624,790	8,559,852
Infrastructure	8	43,131,830	42,765,716
TOTAL NON-CURRENT ASSETS		51,816,555	51,385,503
TOTAL ASSETS		54,906,876	55,145,539
CURRENT LIABILITIES			
Trade and other payables	10	197,146	151,405
Other liabilities	11	1,291	14,852
Borrowings	12	0	50,880
Employee related provisions	13	83,320	60,849
TOTAL CURRENT LIABILITIES		281,757	277,986
NON-CURRENT LIABILITIES			
Borrowings	12	14,618	14,618
Employee related provisions	13	35,065	35,065
TOTAL NON-CURRENT LIABILITIES		49,683	49,683
TOTAL LIABILITIES		331,440	327,669
NET ASSETS		54,575,436	54,817,870
EQUITY			
Retained surplus		6,717,736	7,481,042
Reserve accounts	24	1,859,554	1,338,682
Revaluation surplus	14	45,998,146	45,998,146
TOTAL EQUITY		54,575,436	54,817,870

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

KEY TERMS AND DESCRIPTIONS
FOR THE PERIOD ENDED 30 JUNE 2025

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 scarce resources.

Includes the activities of members of Council and the administrative support available to the Council for the provision of governance to the district. Other costs relate to the task of 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 and other aspects of public safety including emergency services.

HEALTH

To provide an operational framework for environmental and community health.

Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.

EDUCATION AND WELFARE

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

Maintenance of child minding centre, playgroup centre, senior citizen centre and aged care centre. Provision and maintenance of home and community care programs and youth services.

HOUSING

To provide housing to staff.

Staff housing, provision of general rental accomodation when buildings not required by staff.

COMMUNITY AMENITIES

To provide services required by the community.

Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.

RECREATION AND CULTURE

To establish and effectively manage infrastructure and resources which help the social well being of the community.

Maintenance of public halls, civic centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, museum and other cultural facilities.

TRANSPORT

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

Construction and maintenance of roads, streets, footpaths, depots, cycleways and parking facilities.

ECONOMIC SERVICES

To help promote the Shire and its economic wellbeing.

Tourism and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, vermin control and standpipes. Building control.

OTHER PROPERTY AND SERVICES

To monitor and control Council's overhead operating accounts.

Private works operation, plant repair and operation costs, housing and engineering operation costs.

MONTHLY FINANCIAL REPORT

FOR THE PERIOD ENDED 30 JUNE 2025

BASIS OF PREPARATION

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 18 June 2025

MATERIAL 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.

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

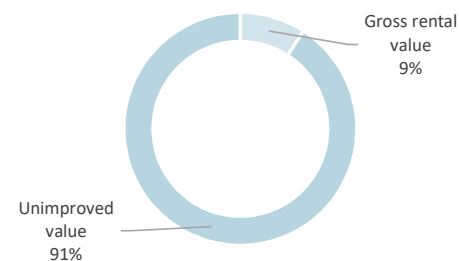
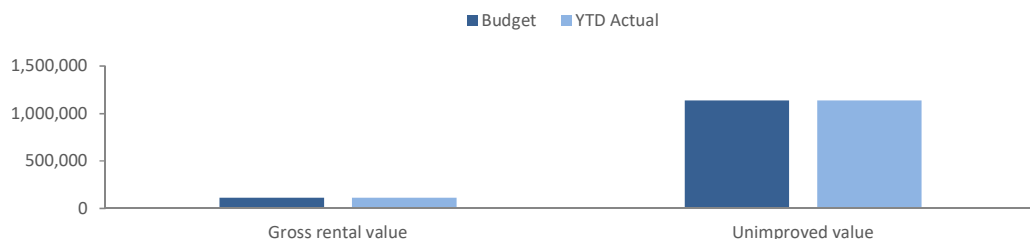
OPERATING ACTIVITIES
Note 6
RATE REVENUE

General rate revenue

RATE TYPE	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
				\$	\$	\$	\$	\$	\$	\$	\$
Gross rental value											
Gross rental value	0.10865	89	1,051,386	114,231	0	0	114,231	114,231		0	114,231
Unimproved value											
Unimproved value	0.00835	151	136,248,500	1,137,402	0	0	1,137,402	1,137,402	0	0	1,137,402
Sub-Total		240	137,299,886	1,251,633	0	0	1,251,633	1,251,633	0	0	1,251,633
Minimum payment	Minimum \$										
Gross rental value											
Gross rental value	667	50	36,531	33,350	0	0	33,350	33,350	0	0	33,350
Unimproved value											
Unimproved value	667	45	1,695,200	30,015	0	0	30,015	30,015	0	0	30,015
Mining	667	8	103,098	5,336	0	0	5,336	5,336	(4,669)	(3,182)	(2,515)
Sub-total		103	1,834,829	68,701	0	0	68,701	68,701	(4,669)	(3,182)	60,850
Total raised from general rates		0	0	0	0	0	1,320,334	1,320,334	(4,669)	(3,182)	1,312,483
Less discount							(24,500)				(22,408)
Amount from general rates		343	139,134,715	1,320,334	0	0	1,295,834	1,320,334	(4,669)	(3,182)	1,290,075
Ex-gratia rates							8,340				8,340
Total rates							1,304,174				1,298,415

KEY INFORMATION

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Rates received in advance give rise to a financial liability. On 1 July 2020 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised. When the taxable event occurs the financial liability is extinguished and income recognised for the prepaid rates that have not been refunded.



Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Cash on hand								
Municipal Bank Account	Cash and cash equivalents	434,529	0	434,529	0	NAB	0.00%	At Call
Municipal Maxi Account	Cash and cash equivalents	650,000		650,000	0	NAB	0.90%	At Call
Reserve Investment Account	Financial assets at amortised cost	0	1,854,460	1,854,460	0	CBA	4.23%	13-Jun-25
Total		1,085,029	1,854,460	2,938,989	0			
Comprising								
Cash and cash equivalents		1,085,029	0	1,085,029	0			
Financial assets at amortised cost		0	1,854,460	1,854,460	0			
		1,085,029	1,854,460	2,939,489	0			

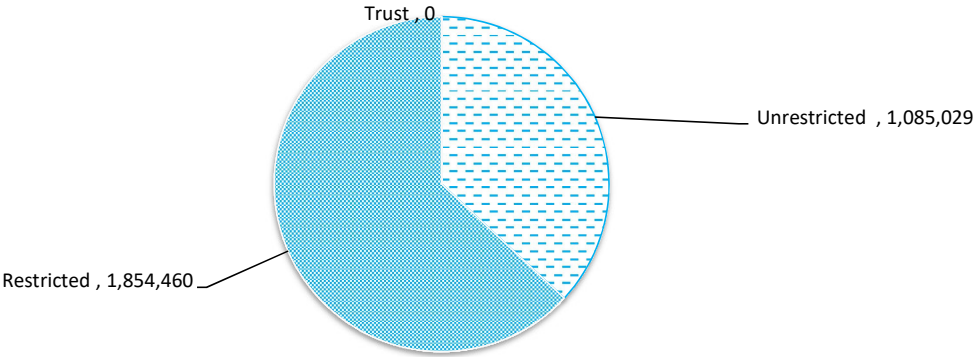
KEY INFORMATION

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

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

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

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



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

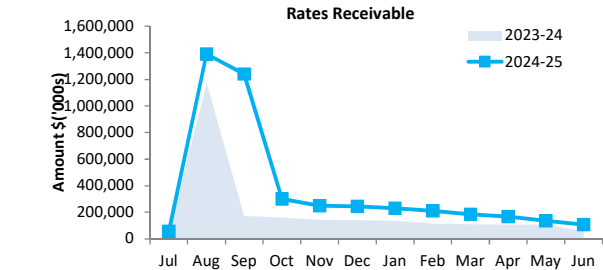
OPERATING ACTIVITIES
Note 4
RECEIVABLES

Rates receivable	30 June 2024	30 Jun 2025
	\$	\$
Opening arrears previous years	44,831	60,470
Levied this year	1,197,199	1,298,415
Less - collections to date	(1,181,560)	(1,252,496)
Equals current outstanding	60,470	106,389
Net rates collectable	60,470	106,389
% Collected	95.1%	92.2%

Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(1,528)	4,266	661	1,215	4,652	9,266
Percentage	(16.5%)	46%	7.1%	13.1%	50.2%	
Balance per trial balance						
Sundry receivable	(1,528)	4,266	661	1,215	4,652	9,266
GST receivable	0	39,324	0	0	0	39,324
Financial assets at amortised cost - self supporting	0	0	0	0	0	0
Allowance for impairment of receivables	0	0	0	0	0	(160)
Total receivables general outstanding						48,430
Amounts shown above include GST (where applicable)						

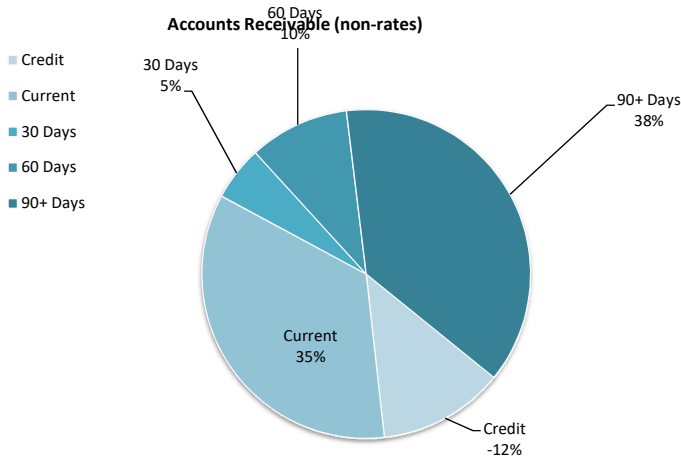
KEY INFORMATION

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 uncollectible are written off when identified. An allowance for impairment of receivables is raised when there is objective evidence that they will not be collectible.



COMMENTS

Majority of 90+ day debtors are with fines enforcement. The process is slow but generally has a good repayment percentage. Debtor 322 is over 90 days outstanding has entered into a payment arrangement with full payment to be made in June. Debtor 327 has paid outstanding invoices of \$122,232 in early June and currently has a Nil balance



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

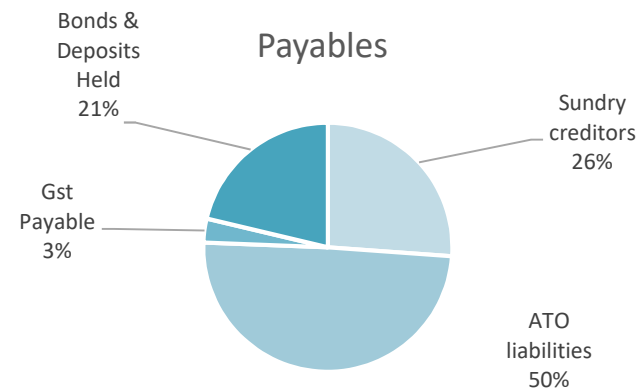
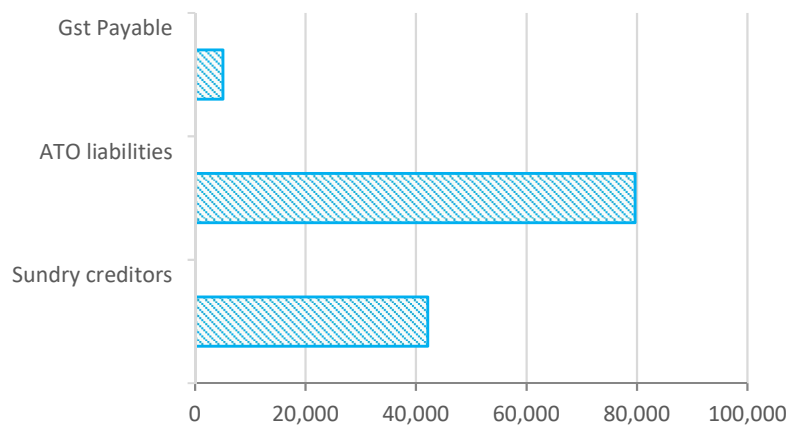
OPERATING ACTIVITIES
Note 5
Payables

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	(3,263)	(33,116)	0	0	(36,379)
Percentage	0%	9%	91%	0%	0%	0
Balance per trial balance						
Sundry creditors	0	42,140	(33,116)	0	0	42,140
ATO liabilities	0	79,678	0	0	0	79,678
Gst Payable	0	5,027	0	0	0	5,027
Bonds & Deposits Held	0	34,293	0	0	0	34,293
Total payables general outstanding						197,146

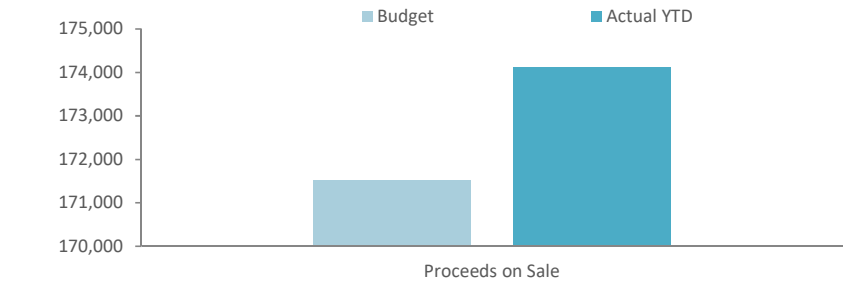
Amounts shown above include GST (where applicable)

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.



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												
	As listed below	125,158	171,500	52,395	(6,053)	125,158	171,500	52,395	(6,053)	125,619	174,114	48,495	(6,452)
	Other - by Tender												
	Transport												
	Tractor/Loader TN848	31,053	25,000	0	(6,053)	31,053	25,000	0	(6,053)	8,000	20,000	12,000	0
	Hino Crew Cab Truck			0	0	0	0	0	0	16,000	25,000	9,000	
	Other property and services							0	0				
278	CEO Vehicle Replacement	48,470	64,000	15,530	0	48,470	64,000	15,530	0	53,007	54,545	1,538	0
	MWS Replacement Vehicle	45,635	57,500	11,865	0	45,635	57,500	11,865	0	42,452	36,000	0	(6,452)
	Manager Finance Vehicle	0	25,000	25,000	0	0	25,000	25,000	0	6,160	19,091	12,931	
	Ford Ranger	0	0	0	0	0	0			0	19,478		0
		125,158	171,500	52,395	(6,053)	125,158	171,500	52,395	(6,053)	125,619	174,114	35,469	(6,452)



Assets to be disposed after audit processes.

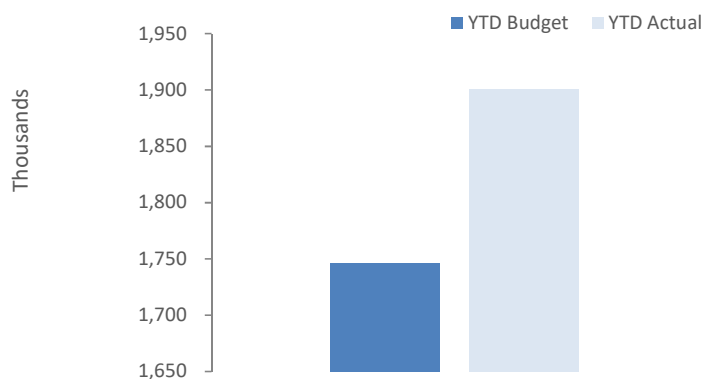
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2025**

**INVESTING ACTIVITIES
Note 8
CAPITAL ACQUISITIONS**

	Adopted Budget	Current Budget	YTD Budget	YTD Actual	Variance
Capital acquisitions	\$		\$	\$	\$
Land & Buildings	121,342	601,342	136,342	162,061	25,719
Furniture & Equipment	0	0	0	1,475	1,475
Plant & Equipment	315,830	314,730	329,730	299,212	(30,518)
Roads	1,191,155	1,337,155	1,337,155	1,380,805	43,650
Footpaths	22,855	26,355	26,355	26,221	(134)
Other Infrastructure	95,000	453,000	178,000	30,873	(147,127)
Payments for Capital Acquisitions	1,746,182	2,732,582	2,007,582	1,900,645	(106,937)
Total Capital Acquisitions	1,746,182	2,732,582	2,007,582	1,900,645	(106,937)
Capital Acquisitions Funded By:					
	\$		\$	\$	\$
Capital grants and contributions	908,433	1,075,968	1,075,968	656,276	(419,692)
Other (disposals & C/Fwd)	171,500	171,500	171,500	174,114	2,614
Cash backed reserves					
Plant Replacement	127,280		0	0	0
Contribution - operations	538,969	538,969	760,114	1,070,255	310,141
Capital funding total	1,746,182	1,786,437	2,007,582	1,900,645	(106,937)

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	Job	Account Description	Adopted Original Budget	Current Budget	YTD Budget	YTD Actual	Variance (Under)/Over	Comments
Land & Buildings								
113401 DPB14	DPB14	Donnan Park - Mens Public Toilets (Plumbing and retiling) Ladies	50,000	50,000	50,000	64,912	14,912	
84402 TV001	TV001	Tamma Village - Outdoor Lighting Upgrade	30,100	30,100	30,100	17,174	(12,926)	
91403 14RU2	14RU2	14 Russell St - Painting & Carpets Upgrade	25,000	25,000	25,000	21,788	(3,212)	
84402 TV002	TV002	Tamma Village - Fencing Upgrade	16,242	16,242	16,242	9,500	(6,742)	
		Potential Property Purchases	0	465,000	0	0	0	Funded by reserve
	YH003	Yorkrakine Hall - Upgrade Toilets	0	15,000	15,000	41,094	26,094	
106521	CWA001	Purchase of CWA Buildings and Legal	0	0	0	7,593	7,593	
			121,342	601,342	136,342	162,061	10,806	
Furniture & Equipment								
	TV002	MC1903	Recording Equipment for Council Meetings	0	0	0	1,475	1,475
			0	0	0	1,475	1,475	
Plant & Equipment								
11454010	ADVEH2	Purchase of CEO Vehicle 1TN	65,600	76,600	76,600	76,191	(409)	
11454000	ADVEH1	Purchase of TN2 Administration Vehicle	43,330	43,330	43,330	42,742	(588)	
1123400	PT015	Purchase of MWS Vehicle TN 1	59,850	59,850	59,850	53,301	(6,549)	
1123400	PT016	Tractor 'Loader Purchase TN 848	110,000	90,000	90,000	89,000	(1,000)	
1123400	PT017	Purchase of Heavy Duty Slasher	20,000	10,000	10,000	6,017	(3,983)	
1123400	PT018	Purchase of Water Guerney	10,450	11,950	11,950	11,988	38	
1123400	PT019	Outdoor Pump	6,600	8,000	8,000	8,039	39	
1123400	PT020	Fuel Tank & Installation	0	15,000	30,000	11,934	(18,066)	
			315,830	314,730	329,730	299,212	(30,518)	
Roads								
121401	RRG085	Southern Link Project	0	0	0	700	700	
121401	RRG086	RRG Tammin York Rd SLK 9.00 - SLK10.24	390,501	447,501	447,501	536,532	89,031	
121401	RRG087	RRG Bungulla North Road - Final Seal	151,899	151,899	151,899	157,618	5,719	
121401	C0095	Quatermaine Road - Floodway	54,640	64,140	64,140	63,951	(189)	
121401	C0096	Yorkrakine East Road - Floodway	48,000	52,000	52,000	54,143	2,143	
121403	R2R005	Reseal Yorkrakine Road	186,770	186,770	186,770	0	(186,770)	
121403	R2R086	Reseal Yorkrakine Road	0	0	0	138,816	138,816	
121411	LRI047	LRCI - Urban Reseals	123,468	123,468	123,468	118,939	(4,529)	
121411	LRI048	LRCI - Rural Reseals	181,100	256,600	256,600	256,374	(226)	
121411	LRI049	LRCI - Chappell Wheeldon Road - Floodway Extension	32,352	32,352	32,352	24,523	(7,829)	
	LRI050	LRCI Chappell Wheeldon Road - Culvert & End Structures	22,425	22,425	22,425	29,208	6,783	
			1,191,155	1,337,155	1,337,155	1,380,805	43,650	
Footpaths								
121407	FOOT04	Footpath renewal 24/25	22,855	26,355	26,355	26,076	(279)	
121407	FOOT	Footpath Construction - General	0	0	0	145	145	
			22,855	26,355	26,355	26,221	(134)	
Other Infrastructure								
	PUMPT	Pump Track	0	0	0	(563)	(563)	
132153	OI004	Digital Scoreboard at Pavilion	15,000	15,000	15,000	0	(15,000)	
113401	DPB15	Donnan Park - Lighting Upgrade	80,000	80,000	80,000	0	(80,000)	
	TVI01	Tamma Village Garden Reticulation	0	0	0	1,437	1,437	
	TD003	Town Dam - DWIR Project	0	83,000	83,000	29,999	(53,001)	OCM April - fully funded
		Refurbish existing Dam	0	150,000	0	0	0	Budget Review addition fully funded
		Upgrade electrical Boards	0	85,000	0	0	0	Budget Review addition fully funded
		New Southern Dam	0	40,000	0	0	0	Budget Review addition fully funded
			95,000	453,000	178,000	30,873	(147,127)	
			1,746,182	2,732,582	2,007,582	1,900,645	(121,849)	

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

**FINANCING ACTIVITIES
NOTE 9
BORROWINGS**

Repayments - borrowings

Information on borrowings		1 July 2024	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	Loan No.		Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Housing										
3 & 5 Nottage Way	80	22,583	0	0	22,462	15,103	121	7,480	784	395
Recreation and culture										
Synthetic Bowling Green	81	35,916	0	0	21,207	14,233	14,709	21,684	1,163	680
Total		58,499	0	0	43,669	29,335	14,830	29,164	1,947	1,075
Self supporting loans										
Recreation and culture										
Synthetic Bowling Green	82	7,258	0	0	7,211	7,211	47	47	48	48
		7,258	0	0	7,211	7,211	47	47	48	48
Total		65,757	0	0	50,880	36,546	14,877	29,211	1,995	1,123
Current borrowings		36,546					0			
Non-current borrowings		29,211					14,877			
		65,757					14,877			

All debenture repayments were financed by general purpose revenue.

Self supporting loans are financed by repayments from third parties.

New borrowings 2024-25

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2025.

Unspent borrowings

The Shire has no unspent debenture funds as at 30th June 2024, nor is it expected to have unspent funds as at 30th June 2025.

KEY INFORMATION

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

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

OPERATING ACTIVITIES

Note 10

CASH RESERVES

Cash backed reserve

Reserve name	Opening Balance	Actual Interest Earned	Original Budget Transfers In (+)	Current Budget Transfers In (+)	Actual Transfers In (+)	Original Budget Transfers Out (-)	Current Budget Transfers Out (-)	Actual Transfers Out (-)	Original Budget Closing Balance	Current Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$		\$	\$		\$	\$		\$
Reserves cash backed - Leave Reserve	90,817	4,062	1,710	1,710	1,710	0	0	0	92,527	92,527	96,589
Plant Replacement	177,061	7,915	191,096	191,096	63,816	(127,280)	(127,280)	0	240,877	240,877	248,792
Reserves Information & Technology	13,153	592	240	240	240	0	0	0	13,393	13,393	13,985
Reserves Tamma Village Upgrade & Improvements	22,195	993	420	420	420	0	0	0	22,615	22,615	23,608
Reserves Sports, Recreation Facilities Upgrades	878,214	39,239	18,540	18,540	18,540	0	0	0	896,754	896,754	935,993
Reserves Bowling Green Replacement Reserve	2,216	102	30	30	30	0	0	0	2,246	2,246	2,348
Reserves Property & Building Reserve	155,026	6,928	722,344	376,284	376,284	0	(465,000)	0	877,370	66,310	538,238
	1,338,682	59,832	934,380	588,320	461,040	(127,280)	(592,280)	0	2,145,782	1,334,722	1,859,554

KEY INFORMATION

Other current liabilities	Note	Opening Balance 1 July 2024	Liability Increase	Liability Reduction	Closing Balance 30 June 2025
		\$	\$	\$	\$
Contract liabilities					
Unspent grants, contributions and reimbursements	1 & 12	(14,852)	(656,276)	1,292,709	621,581
Total unspent grants, contributions and reimbursements		(14,852)	(656,276)	1,292,709	621,581
Provisions					
Annual leave		(30,451)	0	0	(52,922)
Long service leave		(30,398)	0	0	(30,398)
Total Provisions		(60,849)	0	0	(83,320)
Total other current assets		(75,701)	(656,276)	1,292,709	538,261
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.

Leave provisions for 30 June 2023 will be revised as part of the financial year end process and be included in the 2022-23 financial statements.

Employee benefits

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

Contract liabilities

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

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

Note 12

OPERATING GRANTS AND CONTRIBUTIONS

Operating grants, subsidies and contributions revenue

Provider	Type	Original Budget Revenue	Current Budget	YTD Budget	YTD Revenue Actual
		\$	\$	\$	\$
Operating grants and subsidies					
General purpose funding					
Grants Commission Grant Received - General	Untied	152,132	152,132	152,132	691,126
Grants Commission Grant Received - Roads	Untied	58,519	58,519	58,519	235,047
Law, order, public safety					
ESL Grant	Tied	23,327	23,327	23,327	12,328
Recreation and culture					
Lotterywest Grant	Tied	5,000	5,000	5,000	3,620
Transport					
Main Roads Direct Grant	Untied	89,000	89,000	89,000	109,939
Other property and services					
DTWD - Trainee Incentive Grants	Tied	0	0	0	2,338
		327,978	327,978	327,978	1,054,398
Operating contributions					
Recreation and culture					
Bowling Club Grants & Capital Contributions		0	0	0	12,000
Contributions & Donations		0	0	0	3,647
Economic services					
Standpipe Water Charges		100	100	100	0
Building permits application fee	Untied	100	100	100	739
Other property and services					
Fuel Tax Credit		10,000	10,000	10,000	3,597
		10,200	10,200	10,200	19,983
TOTALS		338,178	338,178	338,178	1,074,381

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

Note 13
CAPITAL GRANTS AND CONTRIBUTIONS

		Non operating grants, subsidies and contributions revenue					
Provider	Type	Adopted Budget Revenue	Revised Budget	YTD Budget	YTD Revenue Actual	YTD Expense Actual	Unspent Portion (Liability)
		\$	\$	\$	\$	\$	\$
Non-operating grants and subsidies							
Recreation and culture							
Grant Income - Other Sport & Rec		0	83,000	83,000	30,000	29,999	1
Transport							
Grant - Roads to Recovery	Tied	186,770	186,770	186,770	0	138,816	0
Grant - RRG Specific	Tied	369,663	369,663	369,663	414,741	694,850	0
Grant - LRCI	Tied	352,000	211,535	211,535	211,535	429,044	217,509
Economic services							
Rural Grant Income	Tied	0	225,000	225,000	0	0	0
		908,433	1,075,968	1,075,968	656,276	1,292,709	217,510