SHIRE OF NANNUP

MONTHLY FINANCIAL REPORT

(Containing the Statement of Financial Activity)

For the period ending 30 June 2025

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

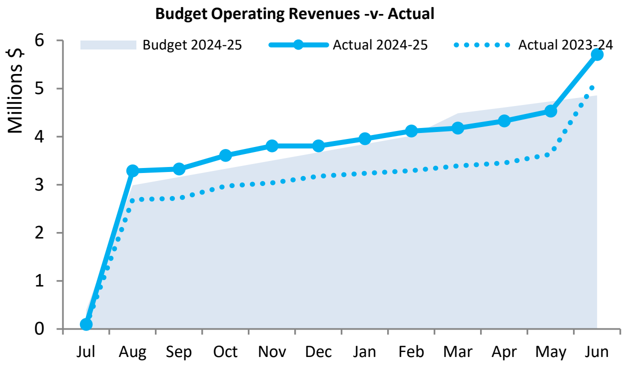
TABLE OF CONTENTS

MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 30 JUNE 2025

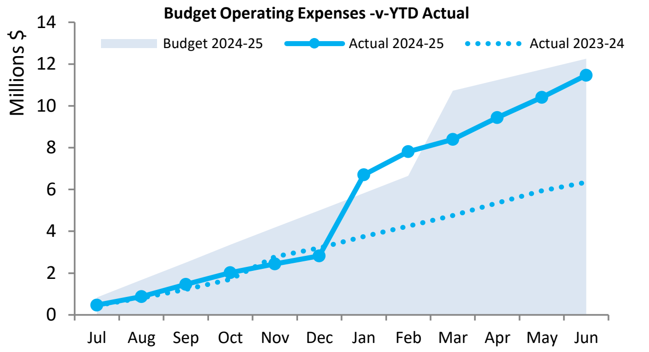
SUMMARY INFORMATION - GRAPHS

OPERATING ACTIVITIES

OPERATING REVENUE

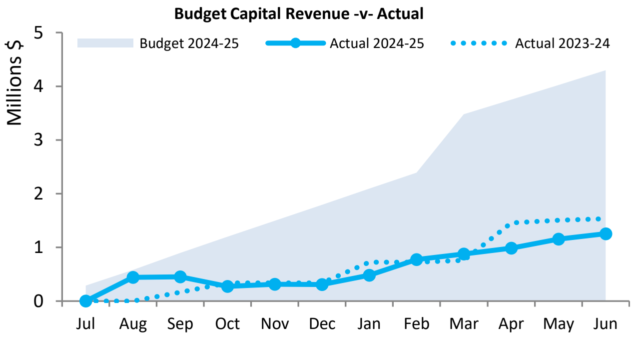


OPERATING EXPENSES

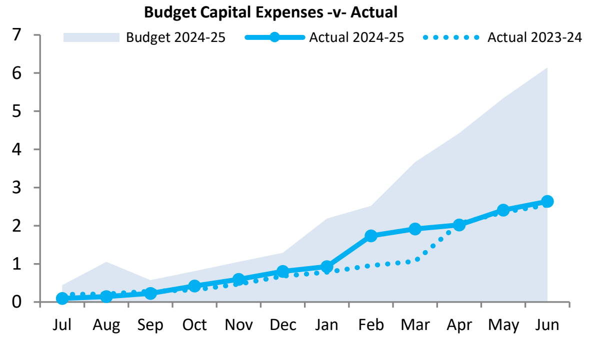


INVESTING ACTIVITIES

CAPITAL REVENUE

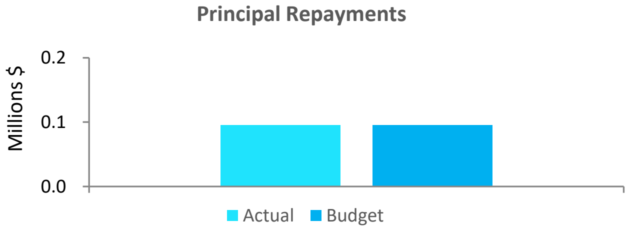


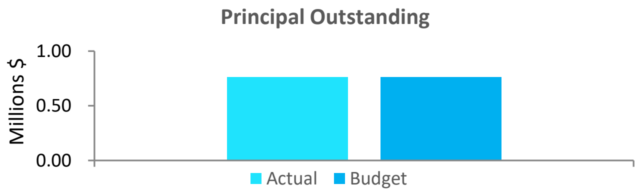
CAPITAL EXPENSES



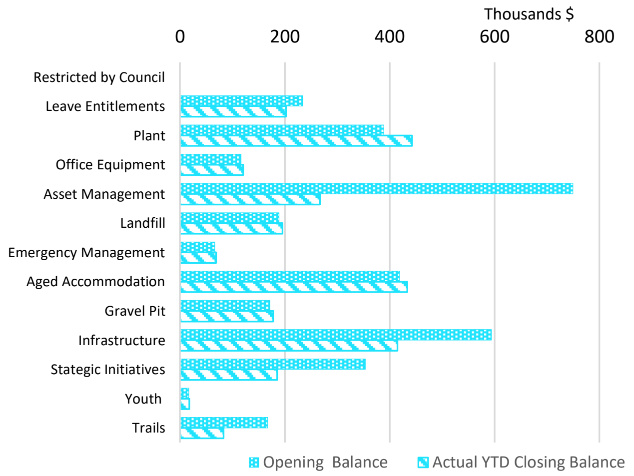
FINANCING ACTIVITIES

BORROWINGS

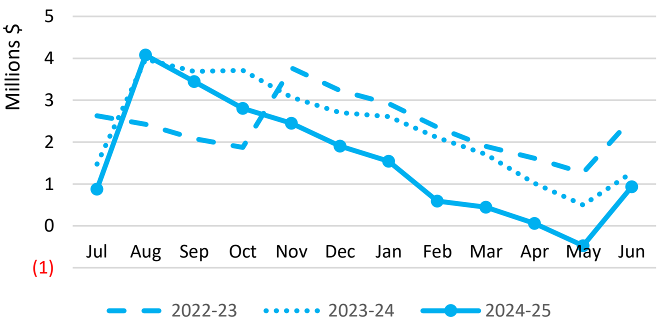




RESERVES



Closing funding surplus / (deficit)



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

EXECUTIVE SUMMARY

Funding surplus / (deficit) Components

Funding surplus / (deficit)

	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)
Opening	$1.24 M	$1.30 M	$1.30 M	$0.00 M
Closing	$0.00 M	($0.75 M)	$0.93 M	$1.68 M

Refer to Statement of Financial Activity

Cash and cash equivalents

	$4.94 M	% of total
Unrestricted Cash	$0.84 M	17.0%
Restricted Cash	$4.10 M	83.0%

Refer to Note 2 - Cash and Financial Assets

Payables

	$0.61 M	% Outstanding
Trade Payables	$0.34 M	
0 to 30 Days		54.1%
Over 30 Days		45.9%
Over 90 Days		8.7%

Refer to Note 5 - Payables

Receivables

	$0.26 M	% Collected
Rates Receivable	$0.22 M	92.4%
Trade Receivable	$0.26 M	% Outstanding
Over 30 Days		46.0%
Over 90 Days		10.2%

Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities

Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)
($0.96 M)	($1.77 M)	($0.13 M)	$1.64 M

Refer to Statement of Financial Activity

Rates Revenue

		% Variance
YTD Actual	$2.64 M	
YTD Budget	$2.65 M	(0.21%)

Refer to Statement of Financial Activity

Operating Grants and Contributions

		% Variance
YTD Actual	$1.91 M	
YTD Budget	$1.09 M	74.78%

Refer to Note 12 - Operating Grants and Contributions

Fees and Charges

		% Variance
YTD Actual	$0.67 M	
YTD Budget	$0.65 M	3.73%

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)
($1.28 M)	($1.37 M)	($0.99 M)	$0.38 M

Refer to Statement of Financial Activity

Proceeds on sale

		%
YTD Actual	$0.34 M	
Adopted Budget	$0.43 M	78.92%

Refer to Note 6 - Disposal of Assets

Asset Acquisition

		% Spent
YTD Actual	$2.64 M	
Adopted Budget	$5.26 M	50.1%

Refer to Note 7 - Capital Acquisitions

Capital Grants

		% Received
YTD Actual	$1.26 M	
Adopted Budget	$3.49 M	35.97%

Refer to Note 7 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities

Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)
$0.99 M	$1.09 M	$0.75 M	($0.33 M)

Refer to Statement of Financial Activity

Borrowings

Principal repayments	($0.10 M)
Interest expense	($0.02 M)
Principal due	$0.76 M

Refer to Note 8 - Borrowings

Reserves

Reserves balance	$2.61 M
Interest earned	$0.12 M

Refer to Note 10 - Cash Reserves

Lease Liability

Principal repayments	$0.01 M
Interest expense	$0.00 M
Principal due	$0.00 M

Refer to Note 9 - Lease Liabilites

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

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. Excludes 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, and 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 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, reimbursements etc.

PROFIT ON ASSET DISPOSAL
Excess of assets received over the net book value for assets on their disposal.

EXPENSES

EMPLOYEE COSTS
All costs associated 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, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, 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)
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. Excluding Land.

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
FOR THE PERIOD ENDED 30 JUNE 2025

BY NATURE OR TYPE

	Ref Note	Adopted Budget	Amended Budget	YTD Budget (a)	YTD Actual (b)	Variance $ (b) - (a)	Variance % ((b) - (a))/(a)	Var.
		$	$	$	$	$	%	
Opening funding surplus / (deficit)	1(c)	1,244,564	1,296,756	1,296,756	1,296,756	52,192	0.00%	▲
Revenue from operating activities								
Rates		2,645,918	2,647,281	2,647,281	2,641,799	(5,482)	(0.21%)	
Operating grants, subsidies and contributions	12	1,058,365	1,093,472	1,093,472	1,911,193	817,721	74.78%	▲
Fees and charges		666,747	645,357	645,357	669,423	24,066	3.73%	
Interest earnings		159,020	228,291	228,291	263,200	34,909	15.29%	▲
Other revenue		48,324	120,200	120,200	114,568	(5,632)	(4.69%)	
Profit on disposal of assets	6	121,773	121,773	121,773	104,700	(17,073)	(14.02%)	
		4,700,147	**4,856,374**	**4,856,373**	**5,704,883**	848,510	17.47%	
Expenditure from operating activities								
Employee costs		(3,192,935)	(3,080,451)	(3,080,451)	(3,100,548)	(20,097)	(0.65%)	
Materials and contracts		(1,658,503)	(2,010,995)	(2,010,995)	(2,082,150)	(71,155)	(3.54%)	▲
Utility charges		(109,262)	(95,268)	(95,268)	(105,994)	(10,726)	(11.26%)	
Depreciation on non-current assets		(4,558,462)	(6,586,482)	(6,586,482)	(5,755,432)	831,050	12.62%	▼
Interest expenses		(21,192)	(21,192)	(21,192)	(19,501)	1,691	7.98%	
Insurance expenses		(241,669)	(223,565)	(223,565)	(223,565)	0	0.00%	
Other expenditure		(254,714)	(233,350)	(233,350)	(180,107)	53,243	22.82%	▼
Loss on disposal of assets	6	(4,440)	(4,440)	(4,440)	(874)	3,566	80.32%	▼
		(10,041,177)	**(12,255,743)**	**(12,255,743)**	**(11,468,171)**	787,572	(6.43%)	
Non-cash amounts excluded from operating activities	1(a)	4,385,224	6,418,603	5,631,062	5,631,062	0	0.00%	
Amount attributable to operating activities		**(955,806)**	**(980,766)**	**(1,768,308)**	**(132,226)**	1,636,082	(92.52%)	
Investing activities								
Proceeds from non-operating grants, subsidies and contributions	13	3,490,542	4,298,504	4,298,504	1,255,551	(3,042,953)	(70.79%)	▼
Proceeds from disposal of assets	6	425,000	425,000	425,000	335,404	(89,596)	(21.08%)	▼
Proceeds from financial assets at amortised cost - self supporting loans	8	58,839	58,839	58,839	58,839	0	0.00%	
Payments for property, plant and equipment and infrastructure	7	(5,257,148)	(6,148,330)	(6,148,330)	(2,635,315)	3,513,015	57.14%	▼
Amount attributable to investing activities		**(1,282,767)**	**(1,365,987)**	**(1,365,987)**	**(985,521)**	380,466	(27.85%)	
Financing Activities								
Transfer from reserves	10	1,711,388	1,833,124	1,833,124	1,533,731	(299,393)	(16.33%)	▼
Payments for principal portion of lease liabilities		(7,921)	(7,921)	(7,921)	(10,611)	(2,690)	(33.96%)	
Repayment of debentures	8	(95,588)	(95,588)	(95,588)	(95,588)	(0)	(0.00%)	
Transfer to reserves	10	(613,870)	(643,870)	(643,870)	(674,895)	(31,025)	(4.82%)	▲
Amount attributable to financing activities		**994,009**	**1,085,745**	**1,085,745**	**752,637**	(333,108)	(30.68%)	
Closing funding surplus / (deficit)	1(c)	**0**	**35,749**	**(751,794)**	**931,643**	1,683,437	(224%)	

KEY INFORMATION

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

Refer to Note 2 for an explanation of the reasons for the variance.

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

BASIS OF PREPARATION

The financial report 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 Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

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 financial 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.

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.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 14 to these financial statements.

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 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 not readily apparent from other sources.
Actual results may differ from these estimates.

The balances, transactions and disclosures impacted by accounting estimates are as follows:
- estimation of fair values of certain financial assets
- estimation of fair values of fixed assets shown at fair value
- impairment of financial assets

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.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 24 July 2025

NOTE 1
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* .

Non-cash items excluded from operating activities	Notes	Adopted Budget	Amended Budget	YTD Budget (a)	YTD Actual (b)
		$	$	$	$
Adjustments to operating activities					
Less: Profit on asset disposals	6	(121,773)	(121,773)	(121,773)	(104,700)
Less: Movement in liabilities associated with restricted cash					(32,641)
Less: Fair value adjustments to financial assets at amortised cost					888
Movement in pensioner deferred rates (non-current)					10,981
Movement in employee benefit provisions (non-current)		(55,905)	(50,546)	(55,905)	228
Add: Loss on asset disposals	6	4,440	4,440	4,440	874
Add: Depreciation on assets		4,558,462	6,586,482	6,586,482	5,755,432
Total non-cash items excluded from operating activities		**4,385,224**	**6,418,603**	**6,413,244**	**5,631,062**

(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	Adopted Budget Opening 30 June 2024	Amended Budget Opening 30 June 2024	Last Year Closing 30 June 2024	Year to Date 30 June 2025
Adjustments to net current assets					
Less: Reserves - restricted cash	10	(3,427,249)	(3,427,249)	(3,468,803)	(2,609,967)
Less: - Financial assets at amortised cost - self supporting loans	4	(58,840)	(58,840)	(58,839)	(61,030)
Add: Borrowings	8	95,588	95,588	95,588	98,236
Add: Provisions employee related provisions	11	231,853	231,853	234,671	202,029
Add: Lease liabilities	9	7,921	7,921	7,921	2,690
Total adjustments to net current assets		**(3,150,727)**	**(3,150,727)**	**(3,189,462)**	**(2,368,041)**

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

	Notes	Adopted Budget Opening 30 June 2024	Amended Budget Opening 30 June 2024	Last Year Closing 30 June 2024	Year to Date 30 June 2025
Current assets					
Cash and cash equivalents	2	5,498,523	5,550,713	5,498,523	4,938,077
Rates receivables	3	198,271	198,271	198,271	215,615
Receivables	3	1,348,027	1,348,027	1,348,027	256,983
Other current assets	4	97,033	97,033	138,588	445,913
Less: Current liabilities					
Payables	5	(491,092)	(491,092)	(465,750)	(613,378)
Borrowings	8	(95,588)	(95,588)	(95,588)	(98,236)
Contract liabilities	11	(1,804,237)	(1,804,237)	(1,780,206)	(1,487,421)
Lease liabilities	9	(7,921)	(7,921)	(7,921)	(2,690)
Provisions	11	(347,726)	(347,726)	(347,726)	(355,179)
Less: Total adjustments to net current assets	1(b)	(3,150,727)	(3,150,727)	(3,189,462)	(2,368,041)
Closing funding surplus / (deficit)		**1,244,564**	**1,296,756**	**1,296,756**	**931,643**

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 operational cycle.

OPERATING ACTIVITIES
NOTE 2
CASH AND FINANCIAL ASSETS

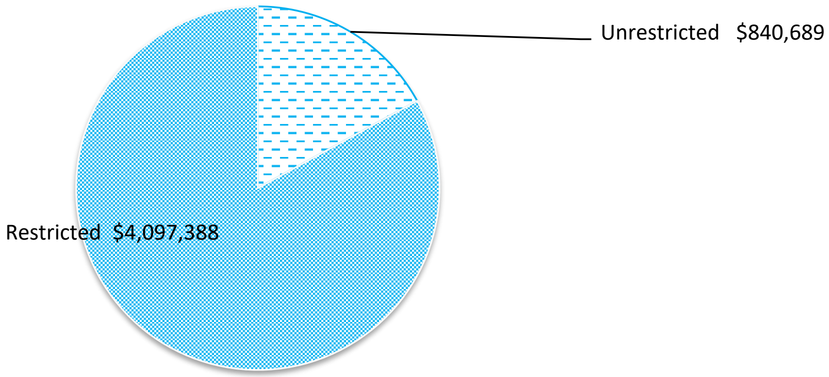
Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		$	$	$	$			
Municipal Cash at Bank	Cash and cash equivalents	840,689	1,487,421	2,328,110	0	CBA	3.00%	on call
Reserve Cash at Bank	Cash and cash equivalents	0	2,609,967	2,609,967	0	CBA	3.60%	on call
Total		**840,689**	**4,097,388**	**4,938,077**	**0**			
Comprising								
Cash and cash equivalents		840,689	4,097,388	4,938,077	0			
		840,689	**4,097,388**	**4,938,077**	**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 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. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

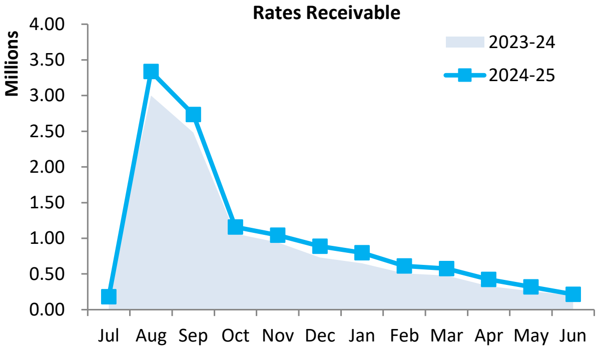
The local government classifies financial assets at amortised cost if both of the following criteria are met:
- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal 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.



OPERATING ACTIVITIES
NOTE 3
RECEIVABLES

Rates receivable	30 June 2024	30 Jun 2025
	$	$
Opening arrears previous years	378,370	198,271
Levied this year	2,243,565	2,641,799
Less - collections to date	(2,423,664)	(2,624,455)
Gross rates collectable	**198,271**	**215,615**
Net rates collectable	**198,271**	**215,615**
% Collected	92.4%	92.4%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$	$
Receivables - general	(67,181)	174,365	67,453	3,808	20,329	198,774
Percentage	(33.80%)	87.7%	33.9%	1.9%	10.2%	
Balance per trial balance						
Pensioner Rebates Receivable						5,512
Sundry receivable						198,774
ATO GST receivable						51,037
Bond Held for Lease						1,660
Total receivables general outstanding						**256,983**

Amounts shown above include GST (where applicable)

KEY INFORMATION

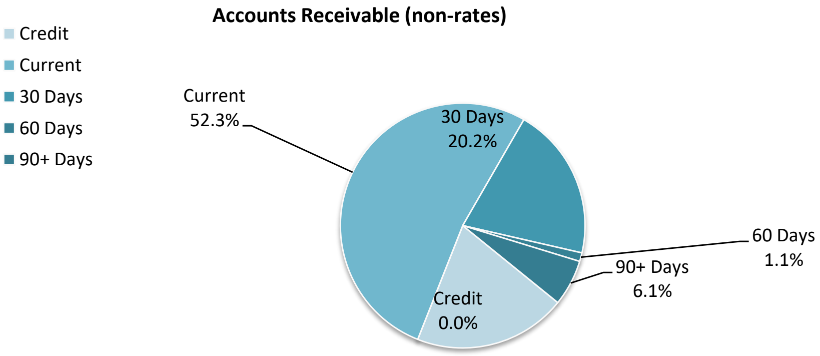
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Trade receivables are recognised at original invoice amount less any allowances for uncollectable amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

Classification and subsequent measurement

Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

Trade and other receivables are held with the objective to collect the contractual cashflows and therefore the Shire measures them subsequently at amortised cost using the effective interest rate method.



OPERATING ACTIVITIES
NOTE 4
OTHER CURRENT ASSETS

Other current assets	Opening Balance 1 July 2024	Asset Increase	Asset Reduction	Closing Balance 30 June 2025
	$	$	$	$
Other financial assets at amortised cost				
Financial assets at amortised cost - self supporting loans	58,839	2,191	0	61,030
Inventory				
Fuel	7,654	0	(137)	7,517
Gravel	0	156,338	0	156,338
Accrued income	72,095	0	(41,283)	30,812
Contract assets				
Contract assets	0	190,216	0	190,216
Total other current assets	**138,588**	**348,745**	**(41,420)**	**445,913**

Amounts shown above include GST (where applicable)

KEY INFORMATION

Other financial assets at amortised cost

The Shire 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.

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.

Contract assets

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

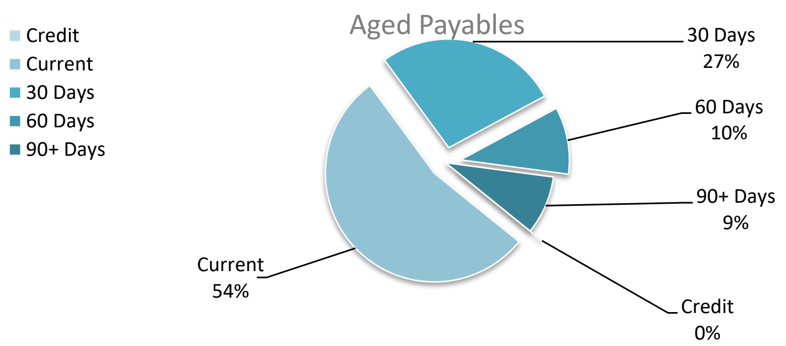
OPERATING ACTIVITIES
NOTE 5
PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$	$
Payables - general	0	185,376	93,164	34,210	29,885	342,635
Percentage	0%	54.1%	27.2%	10%	8.7%	
Balance per trial balance						
ATO GST & PAYG liabilities						54,915
Bonds & Deposits						97,449
Rates in Advance						29,614
Other payables						24,958
Payroll - Novated Leases						6,657
Total payables general outstanding						**613,378**

Amounts shown above include GST (where applicable)

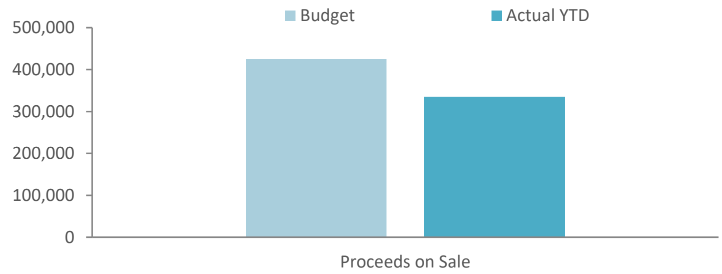
KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period 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.
The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.



OPERATING ACTIVITIES
NOTE 6
DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget Net Book Value	Budget Proceeds	Budget Profit	Budget (Loss)	YTD Actual Net Book Value	YTD Actual Proceeds	YTD Actual Profit	YTD Actual (Loss)
		$	$	$	$	$	$	$	$
	Plant and equipment								
	Recreation and culture								
	Ford Transit Tipper	0	20,000	20,000	0	0	11,290	11,290	0
	John Deere Mower	0	6,000	6,000	0	0	3,000	3,000	0
	Transport								
	Dispose Tri Axle Low Loader Trailer	0	7,000	7,000	0	0	0	0	0
	Fuso Tipper	49,302	45,000	0	(4,302)	45,560	104,545	58,985	0
	Toyota Hilux	27,670	30,000	2,330	0	25,379	26,496	1,117	0
	Toyota Hilux	19,941	32,000	12,059	0	17,857	27,405	9,547	0
	Hino Long Crew Cab	5,793	35,000	29,207	0	0	0	0	0
	Volvo Loader L90	97,768	120,000	22,232	0	0	0	0	0
	Forklift	3,138	3,000	0	(138)	3,084	2,210	0	(874)
	HAMM Roller	0	10,000	10,000	0	46,874	53,104	6,230	0
	Other property and services								
	Toyota Prado	52,845	60,000	7,155	0	52,273	59,345	7,073	0
	Toyota Prado	16,592	22,000	5,408	0	16,099	21,164	5,065	0
	Toyota Hilux	24,618	35,000	10,382	0	24,453	26,845	2,392	0
		297,667	**425,000**	**131,773**	**(4,440)**	**231,578**	**335,404**	**104,699**	**(874)**



INVESTING ACTIVITIES
NOTE 7
CAPITAL ACQUISITIONS

Capital acquisitions	Adopted Budget	Amended Budget	Adopted YTD Budget	YTD Actual	YTD Actual Variance
	$	$	$	$	$
Buildings	523,982	502,075	502,075	376,633	(125,442)
Plant and equipment	1,066,000	1,066,000	1,066,000	848,320	(217,680)
Infrastructure - roads	973,688	1,170,458	1,170,458	1,169,996	(462)
Infrastructure - footpaths & cyclepaths	2,314,352	2,925,938	2,925,938	139,256	(2,786,682)
Infrastructure - drainage	10,000	10,000	10,000	11,369	1,369
Infrastructure - bridges	318,510	318,510	318,510	35,510	(283,000)
Infrastructure - parks & ovals	40,616	40,616	40,616	51,531	10,915
Infrastructure - other	10,000	114,733	114,733	2,700	(112,033)
Payments for Capital Acquisitions	**5,257,148**	**6,148,330**	**6,148,330**	**2,635,315**	**(3,513,015)**

Capital Acquisitions Funded By:					
	$	$	$	$	$
Capital grants and contributions	3,490,542	0	4,298,504	1,255,550	(3,042,954)
Lease liabilities	0	0	5,381	5,381	0
Other (disposals & C/Fwd)	425,000	425,000	425,000	335,404	(89,596)
Cash backed reserves					
Leave Entitlements	60,000	60,000		(40,867)	(40,867)
Plant	641,000	641,000		(513,438)	(513,438)
Office Equipment	0	9,000		0	0
Asset Management	573,105	567,947		(508,692)	(508,692)
Landfill	10,000	15,000		0	0
Aged Accommodation	0	5,264		0	0
Infrastructure	200,000	200,000		(200,000)	(200,000)
Stategic Initiatives	227,283	244,913	0	(180,734)	(180,734)
Trails	0	90,000		(90,000)	(90,000)
Contribution - operations	(369,782)	3,890,206	1,419,445	2,572,711	1,153,266
Capital funding total	**5,257,148**	**6,148,330**	**6,148,330**	**2,635,315**	**(3,513,015)**

SIGNIFICANT ACCOUNTING POLICIES

Each class of fixed assets within either plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

Assets for which the fair value as at the date of acquisition is under $5,000 are not recognised as an asset in accordance with *Financial Management Regulation 17A (5)* . These assets are expensed immediately.

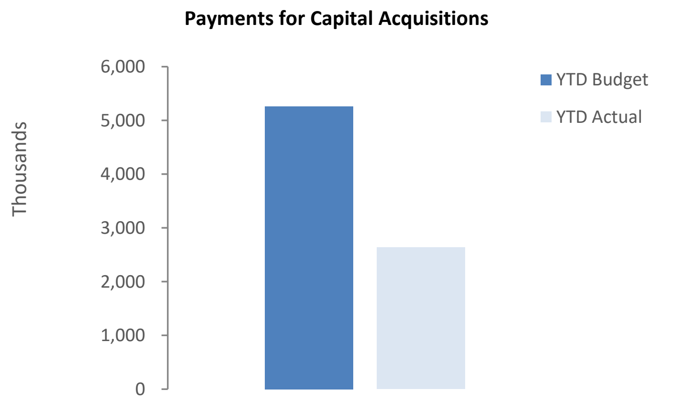
Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

Initial recognition and measurement for assets held at cost

Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A.* Where acquired at no cost the asset is initially recognise at fair value. Assets held at cost are depreciated and assessed for impairment annually.

Initial recognition and measurement between mandatory revaluation dates for assets held at fair value

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.



INVESTING ACTIVITIES
NOTE 7
CAPITAL ACQUISITIONS (CONTINUED)

	Account Description	Adopted Budget	Amended Budget	Adopted YTD Budget	YTD Actual	Variance (Under)/Over
		$	$	$	$	$
	Buildings					
BC5601	Ses Shed - Building (Capital)	92,996	92,996	92,996	42,999	(49,997)
BC5501	Nannup Brook Vbfb Fire Station - Building (Capital)	13,533	13,536	13,536	13,536	0
BC5509	Cundinup Bfb Fire Station - Building (Capital)	20,000	20,000	20,000	4,850	(15,150)
BC8101	Pre-School Centre Nannup - Building (Capital)	73,842	83,842	83,842	84,244	402
BC9101	House (Lot 234) 30 Dunnett Road - Building (Capital)	142,748	142,748	142,748	134,253	(8,495)
BC9103	House (Lot 233) 29 Carey St - Building (Capital)	0	0	0	2,391	2,391
BC10101	Waste Management Facility - Building (Capital)	0	0	0	2,290	2,290
BC11101	Town Hall Nannup (1903) - Building (Capital)	44,171	12,261	12,261	12,261	0
BC11303	Recreation Centre Nannup - Building (Capital)	20,000	20,000	20,000	10,568	(9,432)
BC12102	Shire Depot - Administration Office - Building (Capital)	18,525	18,525	18,525	11,320	(7,205)
BC11305	Foreshore Park Amphitheatre Stage - Building (Capital)	44,679	44,679	44,679	29,312	(15,367)
BC11308	Bowling Club Nannup - Building (Capital)	15,488	15,488	15,488	2,445	(13,043)
BC11601	Old Road Board Office (1898?) - Building (Capital)	8,000	8,000	8,000	4,545	(3,455)
BC14201	Shire Offices, Chambers, Library Etc - Building (Capital)	30,000	30,000	30,000	21,619	(8,381)
	Total Buildings	**523,982**	**502,075**	**502,075**	**376,633**	**(125,442)**
	Total Furniture & Equipment	**0**	**0**	**0**	**0**	**0**
	Plant & Equipment					
4110330	REC - Plant & Equipment (Capital)	120,000	120,000	120,000	98,111	(21,889)
4120330	PLANT - Plant & Equipment (Capital)	846,000	846,000	846,000	667,335	(178,665)
4130830	OTH ECON - Plant & Equipment (Capital)	50,000	50,000	50,000	35,234	(14,766)
4140230	ADMIN - Plant & Equipment (Capital)	50,000	50,000	50,000	47,640	(2,360)
	Total Plant & Equipment	**1,066,000**	**1,066,000**	**1,066,000**	**848,320**	**(217,680)**
	Roads					
RC042	Jephson Street (Sealed) (Capital)	0	0	0	57	57
RC500	Warren Road (Main Street) (Capital)	0	60,000	60,000	0	(60,000)
RC045	Jalbarragup Road (Capital)	120,000	120,000	120,000	149,486	29,486
RC005	Milyeannup Coast Road (Capital)	37,600	52,548	52,548	56,600	4,052
RRG094	Cundinup South Road (Rrg)	209,633	209,633	209,633	219,156	9,523
RRG109	Bridgetown - Nannup Road (Rrg)	179,633	179,633	179,633	151,163	(28,470)
RRG007	Governor Broome Road (Rrg)	120,000	120,000	120,000	154,800	34,800
RRG069	Fouracres Road (Rrg)	120,000	120,000	120,000	124,328	4,328
R2R080	Helyar Road (R2R)	65,000	65,000	65,000	79,750	14,750
R2R116	Leschenaultia Drive (R2R)	121,822	243,644	243,644	234,656	(8,988)
	Total Roads	**973,688**	**1,170,458**	**1,170,458**	**1,169,996**	**(462)**
	Drainage					
R2R047	Mowen Road (R2R)	0	0	0	1,860	1,860
DC004	East Nannup Road - Drainage Capital	10,000	10,000	10,000	9,509	(491)
	Total Drainage	**10,000**	**10,000**	**10,000**	**11,369**	**1,369**
	Bridges					
BR3958A	East Nannup Rd - Bridge (Capital)	258,000	258,000	258,000	0	(258,000)
BR4643A	Brushtail Rd (F) - Bridge (Capital)	35,510	35,510	35,510	35,510	0
BR9222	Old Rail Alignment - Bridge (Capital)	25,000	25,000	25,000	0	(25,000)
	Total Bridges	**318,510**	**318,510**	**318,510**	**35,510**	**(283,000)**
	Footpaths & Cyclepaths					
FC000	Footpath Construction General (Budgeting Only)	20,000	20,000	20,000	0	(20,000)
FC305	Hitchcock Drive - Footpath Capital	50,000	50,000	50,000	24,345	(25,655)
OC12111	Trail Town - Stage 1 - Southern Entrance To Town Bridge	422,835	1,034,421	1,034,421	1,175	(1,033,246)
OC12112	Trail Town - Stage 2	0	0	0	1,379	1,379
OC12113	Trail Town - Stage 3	1,821,517	1,821,517	1,821,517	112,357	(1,709,160)
	Total Footpaths & Cyclepaths	**2,314,352**	**2,925,938**	**2,925,938**	**139,256**	**(2,786,682)**
	Parks & Gardens					
PC11327	Marinko Tomas Bicycle Pump Track	40,616	40,616	40,616	51,531	10,915
	Total Parks & Gardens	**40,616**	**40,616**	**40,616**	**51,531**	**10,915**
	Other Infrastructure					
4080190	PRESCHOOL - Infrastructure Other (Capital)	0	99,733	99,733	2,700	(97,033)
4100290	SAN OTH - Infrastructure Other (Capital)	10,000	15,000	15,000	0	(15,000)
	Total Other Infrastructure	**10,000**	**114,733**	**114,733**	**2,700**	**(112,033)**
	TOTAL PPE & INFRASTRUCTURE	**5,257,148**	**6,148,330**	**6,148,330**	**2,635,315**	**(3,513,015)**

BORROWINGS

Repayments - borrowings

Information on borrowings			New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	**Loan No.**	**1 July 2024**	**Actual**	**Budget**	**Actual**	**Budget**	**Actual**	**Budget**	**Actual**	**Budget**
		$	**$**	**$**	**$**	**$**	**$**	**$**	**$**	**$**
Community amenities										
Waste Facility Machine	40	227,464	0	0	36,749	36,749	264,213	264,213	2,707	2,707
		227,464	0	0	36,749	36,749	264,213	264,213	2,707	2,707
Self supporting loans										
Community amenities										
Nannup Music Club	39	134,164	0	0	44,972	30,795	179,136	164,959	3,556	4,112
Nannup Music Club	41	303,168	0	0	13,867	28,044	317,035	331,212	13,238	14,373
		437,332	0	0	58,839	58,839	496,171	496,171	16,794	18,485
Total		664,796	0	0	95,588	95,588	760,384	760,384	19,501	21,192
Current borrowings		95,588					98,236			
Non-current borrowings		569,208					662,148			
		664,796					760,384			

All debenture repayments were financed by general purpose revenue.
Self supporting loans are financed by repayments from third parties.
The Shire has no unspent debenture funds as at 30th June 2025, nor is it expected to have unspent funds as at 30th June 2026.

KEY INFORMATION
Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

Fair values of borrowings are not materiallly different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Non-current borrowings fair values are based on discounted cash flows using a current borrowing rate.

FINANCING ACTIVITIES
NOTE 9
LEASE LIABILITIES

Movement in carrying amounts

Information on leases			**New Leases**		**Principal Repayments**		**Principal Outstanding**	
Particulars	**Lease No.**	**1 July 2024**	**Actual**	**Budget**	**Actual**	**Budget**	**Actual**	**Budget**
		$	**$**	**$**	**$**	**$**	**$**	**$**
Law, order, public safety								
CESM Vehicle	979823	7,921	5,381	0	(10,611)	(7,921)	2,691	0
Total		7,921	5,381	0	(10,611)	(7,921)	2,691	0
Current lease liabilities		7,921					2,690	
		7,921					2,690	

All lease repayments were financed by general purpose revenue.

KEY INFORMATION

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

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

RESERVE ACCOUNTS

Reserve accounts

Reserve name	Opening Balance	Adopted Budget Interest Earned	Amended Budget Interest Earned	Actual Interest Earned	Adopted Budget Transfers In (+)	Amended Budget Transfers In (+)	Actual Transfers In (+)	Adopted Budget Transfers Out (-)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Adopted Budget Closing Balance	Amended Budget Closing Balance	Actual YTD Closing Balance
	$	$	$	$	$	$	$	$	$	$	$	$	$
Restricted by Council													
Leave Entitlements	234,671	4,095	6,125	8,225	0	0	0	60,000	60,000	40,867	178,766	178,766	202,029
Plant	389,236	6,793	10,159	13,631	553,335	553,335	553,335	641,000	641,000	513,438	308,364	308,364	442,764
Office Equipment	116,466	2,032	3,039	4,084	0	0	0	0	9,000	0	118,498	109,498	120,550
Asset Management	749,436	13,080	19,562	26,311	0	0	0	573,105	567,947	508,692	189,411	194,569	267,055
Landfill	188,943	3,297	4,931	6,621	0	0	0	10,000	15,000	0	182,240	177,240	195,564
Emergency Management	66,715	1,164	1,741	2,330	0	0	0	0	0	0	67,879	67,879	69,045
Aged Accommodation	419,061	7,313	10,937	14,676	0	0	0	0	5,264	0	426,374	421,110	433,737
Gravel Pit	171,776	2,998	4,484	6,013	0	0	0	0	0	0	174,774	174,774	177,789
Infrastructure	594,110	10,368	15,506	20,811	0	0	0	200,000	200,000	200,000	404,478	404,478	414,921
Stategic Initiatives	353,865	6,175	9,235	12,391	0	0	0	227,283	244,913	180,734	132,757	115,127	185,522
Youth	17,125	299	447	596	0	0	0	0	0	0	17,424	17,424	17,721
Trails	167,399	2,921	4,369	5,871	0	0	0	0	90,000	90,000	170,320	80,320	83,270
	3,468,803	**60,535**	**90,535**	**121,560**	**553,335**	**553,335**	**553,335**	**1,711,388**	**1,833,124**	**1,533,731**	**2,371,285**	**2,249,549**	**2,609,967**

Other current liabilities	Note	Opening Balance 1 July 2024	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 30 June 2025
		$		$	$	$
Other liabilities						
- Contract liabilities		1,780,206	0	513,663	(806,448)	1,487,421
Total other liabilities		1,780,206	0	513,663	(806,448)	1,487,421
Employee Related Provisions						
Annual leave		197,822	(25,694)	25,694	25,694	223,516
Long service leave		149,904	(228)	0	(18,013)	131,663
Total Employee Related Provisions		347,726	(25,922)	25,694	7,681	355,179
Total other current assets		**2,127,932**	**(25,922)**	**539,357**	**(798,767)**	**1,842,600**

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 12

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 Related Provisions

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 employee related 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.

Capital grant/contribution liabilities

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, SUBSIDIES AND CONTRIBUTIONS

	Unspent operating grant, subsidies and contributions liability				Operating grants, subsidies and contributions revenue					
Provider	Liability 1 July 2024	Increase in Liability	Decrease in Liability (As revenue)	Liability 30 Jun 2025	Adopted Budget Revenue	YTD Budget	Annual Budget	Budget Amendments	Expected	YTD Revenue Actual
	$	$	$	$	$	$	$	$	$	$
Operating grants and subsidies										
Governance										
OTH GOV - Grant Funding - (SWDC - NARTL)	20,000	0	(20,000)	0	18,500	20,000	20,000	1,500	20,000	20,000
General purpose funding										
GEN PUR - Financial Assistance Grant - General	0	0	0	0	134,645	134,645	134,645	0	134,645	715,650
GEN PUR - Financial Assistance Grant - Roads	0	0	0	0	56,706	56,706	56,706	0	56,706	406,195
Law, order, public safety										
FIRE - GRANTS	120,895	0	(120,895)	0	366,500	366,500	366,500	0	366,500	281,417
ESL BFB - Operating Grant	0	0	0	0	184,625	184,625	184,625	0	184,625	150,390
ESL SES - Operating Grant	0	0	0	0	20,468	33,585	33,585	13,117	46,702	33,585
Education and welfare										
WELFARE - Contributions & Donations - Youth Zone - Talison Lithium	0	0	0	0	5,000	5,000	5,000	0	5,000	5,000
WELFARE - Grants	0	0	0	0	39,000	23,809	23,809	(15,191)	8,618	29,309
Community amenities										
COM AMEN - Other Income	0	6,328	0	6,328	0	0	0	0	0	1,672
Recreation and culture										
LIBRARY - Grant - Regional Library Services	0	0	0	0	1,000	0	0	(1,000)	(1,000)	0
LIBRARY - Other Grants	0	0	0	0	1,010	0	0	(1,010)	(1,010)	0
OTH CUL - Other Income	0	0	0	0	20,000	15,000	15,000	(5,000)	10,000	15,000
COM AMEN - DPLH Heritage Grant (Cemetery Project)	0	0	0	0	5,000	0	0	(5,000)	(5,000)	0
REC - Grants - CITS (Formally DLGSCI)	25,000	0	(25,000)	0	25,000	25,000	25,000	0	25,000	25,000
REC - Grants - Women on Wheels Project	0	5,000	(4,500)	500	0	5,000	5,000	5,000	10,000	4,500
HERITAGE - Oral Histories Project Grant	0	14,091	(14,061)	30	0	14,091	14,091	14,091	28,182	14,062
Transport										
ROADM - Direct Road Grant (MRWA)	0	0	0	0	179,411	179,411	179,411	0	179,411	179,411
Economic services										
TOUR - Grants SWDC Event Ready Business Case Funding	0	30,000	0	30,000	0	30,000	30,000	30,000	60,000	30,000
	165,895	**55,419**	**(184,456)**	**36,858**	**1,056,865**	**1,093,372**	**1,093,372**	**36,507**	**1,128,379**	**1,911,191**
Operating contributions										
Economic services										
OTH ECON - Contributions & Donations	0	0	0	0	1,500	100	100	(1,400)	(1,300)	0
	0	**0**	**0**	**0**	**1,500**	**100**	**100**	**(1,400)**	**(1,300)**	**0**
TOTALS	**165,895**	**55,419**	**(184,456)**	**36,858**	**1,058,365**	**1,093,472**	**1,093,472**	**35,107**	**1,127,079**	**1,911,191**

NOTE 13
NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

	Capital grant/contribution liabilities				Non operating grants, subsidies and contributions revenue					
Provider	Liability 1 July 2024	Increase in Liability	Decrease in Liability (As revenue)	Liability 30 Jun 2025	Adopted Budget Revenue	YTD Budget	Annual Budget	Budget Variations	Expected	YTD Revenue Actual
	$	$	$	$	$	$	$	$	$	$
Non-operating grants and subsidies										
Law, order, public safety										
ESL BFB - Capital Grant	0	0	0	0	13,536	13,536	13,536	0	13,536	13,536
ESL SES - Capital Grant	0	0	0	0	92,966	92,966	92,966	0	92,966	78,979
Education and welfare										
PRESCHOOL - Grant Funding	36,000	36,000	(54,700)	17,300	70,000	169,733	169,733	99,733	169,733	72,700
Recreation and culture										
HALLS - Grants	0	0	0	0	25,179	0	0		0	0
REC - Grants	2,170	28,200	(30,370)	0	80,295	80,295	80,295	0	80,295	79,928
Transport										
ROADC - Regional Road Group Grants (MRWA)	52,000	0	(52,000)	0	420,000	420,000	420,000	0	420,000	405,836
ROADC - Roads to Recovery Grant	121,822	105,450	(218,214)	9,058	186,822	308,644	308,644	121,822	308,644	299,586
ROADC - Other Grants - Roads/Streets	350,568	(7,628)	(72,000)	270,940	404,020	1,015,606	1,015,606	611,586	1,015,606	155,029
ROADC - Other Grants - Footpaths & Cycleway	969,724	(9,000)	(163,358)	797,366	1,939,724	1,939,724	1,939,724	0	1,939,724	112,357
ROADC - Other Grants - Bridges	70,005	278,415	(1,175)	347,245	258,000	258,000	258,000	0	258,000	0
ROADM - Other Grants	12,022	26,807	(30,175)	8,654	0	0	0	0	0	37,599
	1,614,311	**458,244**	**(621,992)**	**1,450,563**	**3,490,542**	**4,298,504**	**4,298,504**	**833,141**	**4,298,504**	**1,255,550**

NOTE 14
TRUST FUND

Funds held at balance date which are required by legislation to be credited to the trust fund and which are not included in the financial statements are as follows:

Description	Opening Balance 1 July 2024	Amount Received	Amount Paid	Closing Balance 30 Jun 2025
	$	$	$	$
Building Services Levy (BSL)	336	11,759	(11,848)	**247**
Construction Training Fund (CTF)	0	8,314	(7,714)	**600**
Councillor Nomination Fees	700	(100)	(600)	**0**
Department of Transport	0	359,146	(359,146)	**0**
Key, Facility & Equipment Bonds	9,962	1,900	(2,150)	**9,712**
Retention Bonds	45,692	3,000	(6,000)	**42,692**
Other Bonds	44,018	0	0	**44,018**
Unclaimed Monies	180	0	0	**180**
	100,888	**384,019**	**(387,458)**	**97,449**

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				$	$	$	$
	Budget adoption	270325.12	Opening Surplus(Deficit)			0	1,244,564
3080110	Pre-School Grant Funding	260924.12	Capital Revenue	0	(99,733)		1,144,831
4080114	Pre-School Centre Nannup - Building (Capital)	260924.12	Capital Expenses	0		99,733	1,244,564
2100500	ENVIRON - Employee Costs	230125.12	Operating Expenses	0	(15,000)		1,229,564
2100555	ENVIRON - Contributions to Environmental Groups	230125.12	Operating Expenses	0	(20,000)		1,209,564
2040241	OTH GOV - Subscriptions & Memberships	230125.12	Operating Expenses	0		10,000	1,219,564
2120209	ROADM - Bridge Maintenance - Built Up Areas	230125.12	Operating Expenses	0	(25,000)		1,194,564
2050200	ANIMAL - Employee Costs	230125.12	Operating Expenses	0	(10,000)		1,184,564
4120138	Micro Surfacing Project	230125.12	Capital Expenses	0		60,000	1,244,564
2030115	RATES - Printing and Stationery	270325.12	Operating Expenses	0	(2,500)		1,242,064
2030116	RATES - Postage and Freight	270325.12	Operating Expenses	0		1,500	1,243,564
2030118	RATES - Rates Write Off	270325.12	Operating Expenses	0	(1,240)		1,242,324
2030211	GEN PUR - Bank Fees & Charges	270325.12	Operating Expenses	0		5,086	1,247,410
2040104	MEMBERS - Training & Development	270325.12	Operating Expenses	0		5,759	1,253,169
2040109	MEMBERS - Members Travel and Accommodation	270325.12	Operating Expenses	0	(3,814)		1,249,356
2040116	MEMBERS - Election Expenses	270325.12	Operating Expenses	0		9,681	1,259,037
2040121	MEMBERS - Information Systems	270325.12	Operating Expenses	0	(1,100)		1,257,937
2040129	MEMBERS - Donations to Community Groups	270325.12	Operating Expenses	0	(8,000)		1,249,937
2040130	MEMBERS - Insurance Expenses (Other than Buildings)	270325.12	Operating Expenses	0	(1,922)		1,248,015
2040186	MEMBERS - Expensed Minor Asset Purchases	270325.12	Operating Expenses	0		9,000	1,257,015
2040200	OTH GOV - Employee Costs	270325.12	Operating Expenses	0	(4,006)		1,253,008
2040211	OTH GOV - Civic Functions, Refreshments & Receptions	270325.12	Operating Expenses	0		4,897	1,257,905
2040212	OTH GOV - Public Relations Expense	270325.12	Operating Expenses	0	(7,000)		1,250,905
2040241	OTH GOV - Subscriptions & Memberships	270325.12	Operating Expenses	0		707	1,251,612
2040250	OTH GOV - Consultancy - Statutory	270325.12	Operating Expenses	0	(5,063)		1,246,550
2040251	OTH GOV - Consultancy - Strategic	270325.12	Operating Expenses	0	(11,000)		1,235,550
2040252	OTH GOV - Other Consultancy	270325.12	Operating Expenses	0	(11,000)		1,224,550
2040284	OTH GOV - Audit Fees	270325.12	Operating Expenses	0		7,000	1,231,550
2050100	FIRE - Employee Costs	270325.12	Operating Expenses	0	(11,361)		1,220,188
2050108	FIRE - OTHER EMPLOYEE EXPENSES	270325.12	Operating Expenses	0		11,961	1,232,150
2050110	FIRE - Motor Vehicle Expenses	270325.12	Operating Expenses	0	(152)		1,231,998
2050130	FIRE - Insurance Expenses (Other than Buildings)	270325.12	Operating Expenses	0	(240)		1,231,758
2050187	FIRE - MITIGATION EXPENSE	270325.12	Operating Expenses	0	(292)		1,231,465
2050192	FIRE - Depreciation	270325.12	Non Cash Item	5,977			1,231,465
2050200	ANIMAL - Employee Costs	270325.12	Operating Expenses	0	(12,713)		1,218,753
2050212	ANIMAL - Animal Destruction	270325.12	Operating Expenses	0		500	1,219,253
2050220	ANIMAL - Communication Expenses	270325.12	Operating Expenses	0		800	1,220,053
2050230	ANIMAL - Insurance Expenses (Other than Buildings)	270325.12	Operating Expenses	0	(240)		1,219,812
2050241	ANIMAL - Subscriptions & Memberships	270325.12	Operating Expenses	0	(1,000)		1,218,812
2050250	ANIMAL - Contract Services	270325.12	Operating Expenses	0	(10,000)		1,208,812
2050265	ANIMAL - Maintenance/Operations	270325.12	Operating Expenses	0	(2,348)		1,206,464
2050288	ANIMAL - Animal Pound Operations	270325.12	Operating Expenses	0	(500)		1,205,964
2050289	ANIMAL - Animal Pound Maintenance	270325.12	Operating Expenses	0	(1,500)		1,204,464
2050353	OLOPS - Abandoned Vehicle Expenses	270325.12	Operating Expenses	0	(540)		1,203,924
2050356	OLOPS - Ranger Awareness Programs	270325.12	Operating Expenses	0	(3,640)		1,200,284
2050387	OLOPS - Other Expenses	270325.12	Operating Expenses	0	(2,144)		1,198,140
2050530	ESL BFB - Insurance Expenses (Other than Buildings)	270325.12	Operating Expenses	0	(2,917)		1,195,223
2050607	ESL SES - Clothing & Accessories	270325.12	Operating Expenses	0		500	1,195,723
2050630	ESL SES - Insurance Expenses (Other than Buildings)	270325.12	Operating Expenses	0	(55)		1,195,669
2050666	ESL SES - Maintenance Vehicles/Trailers/Boats	270325.12	Operating Expenses	0		5,217	1,200,886
2050686	ESL SES - Plant & Equipment <$1,500 per item	270325.12	Operating Expenses	0		3,411	1,204,297
2050688	ESL SES - Utilities, Rates & Taxes	270325.12	Operating Expenses	0		4,000	1,208,297
2050689	ESL SES - Maintenance Land & Buildings	270325.12	Operating Expenses	0	(356)		1,207,940
2050700	EM MGMT - Employee Costs	270325.12	Operating Expenses	0	(3,931)		1,204,009
2050704	EM MGMT - Training & Development	270325.12	Operating Expenses	0		800	1,204,809
2070400	HEALTH - Employee Costs	270325.12	Operating Expenses	0		2,152	1,206,961
2070404	HEALTH - Training & Development	270325.12	Operating Expenses	0	(6,000)		1,200,961
2070430	HEALTH - Insurance Expenses (Other than Buildings)	270325.12	Operating Expenses	0	(48)		1,200,912
2070450	HEALTH - Contract Services	270325.12	Operating Expenses	0		25,000	1,225,912
2080188	PRESCHOOL - Building Operations	270325.12	Operating Expenses	0	(1,380)		1,224,532
2080189	PRESCHOOL - Building Maintenance	270325.12	Operating Expenses	0		300	1,224,832
2080192	PRESCHOOL - Depreciation	270325.12	Non Cash Item	29,158			1,224,832
2080689	AGED OTHER - Building Maintenance	270325.12	Operating Expenses	0		5,264	1,230,096
2080700	WELFARE - Employee Costs	270325.12	Operating Expenses	0		6,145	1,236,241
2080704	WELFARE - Training & Development	270325.12	Operating Expenses	0	(545)		1,235,696
2080712	WELFARE - Youth Services	270325.12	Operating Expenses	0	(5,520)		1,230,176
2080730	WELFARE - Insurance Expenses (Other than Buildings)	270325.12	Operating Expenses	0	(132)		1,230,044
2090111	STF HOUSE - Rental Property Expenses	270325.12	Operating Expenses	0	(12,000)		1,218,044
2090165	STF HOUSE - Maintenance/Operations	270325.12	Operating Expenses	0	(6,872)		1,211,172
2090188	STF HOUSE - Building Operations	270325.12	Operating Expenses	0		1,000	1,212,172
2090189	STF HOUSE - Building Maintenance	270325.12	Operating Expenses	0	(4,292)		1,207,880
2090192	STF HOUSE - Depreciation	270325.12	Non Cash Item	33,228			1,207,880
2090365	COM HOUSE - Maintenance/Operations	270325.12	Operating Expenses	0	(356)		1,207,524
2100110	SAN - Motor Vehicle Expenses	270325.12	Operating Expenses	0	(5,000)		1,202,524

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				$	$	$	$
2100111	SAN - General Waste Collection	270325.12	Operating Expenses	0		5,000	1,207,524
2100112	SAN - WASTE DISPOSAL SITE MAINTENANCE	270325.12	Operating Expenses	0		18,301	1,225,825
2100113	SAN - Waste Recycling Collection	270325.12	Operating Expenses	0		10,000	1,235,825
2100115	SAN - Printing and Stationery	270325.12	Operating Expenses	0	(2,496)		1,233,329
2100118	SAN - Purchase of Bins (Street Litter Bin Purchase - Orange Bins	270325.12	Operating Expenses	0	(520)		1,232,809
2100150	SAN - Contract Services	270325.12	Operating Expenses	0	(10,300)		1,222,509
2100152	SAN - Consultants	270325.12	Operating Expenses	0	(2,040)		1,220,469
2100187	SAN - Other Expenses	270325.12	Operating Expenses	0		2,000	1,222,469
2100188	SAN - Building Operations	270325.12	Operating Expenses	0		630	1,223,099
2100192	SAN - Depreciation	270325.12	Non Cash Item	11,469			1,223,099
2100392	SEW - Depreciation	270325.12	Non Cash Item	214			1,223,099
2100500	ENVIRON - Employee Costs	270325.12	Operating Expenses	0	(1,269)		1,221,830
2100504	ENVIRON - Training & Development	270325.12	Operating Expenses	0	(500)		1,221,330
2100509	ENVIRON - Travel & Accommodation	270325.12	Operating Expenses	0	(600)		1,220,730
2100515	ENVIRON - Printing and Stationery	270325.12	Operating Expenses	0	(500)		1,220,230
2100516	ENVIRON - Postage and Freight	270325.12	Operating Expenses	0	(500)		1,219,730
2100520	ENVIRON - Communication Expenses	270325.12	Operating Expenses	0	(500)		1,219,230
2100555	ENVIRON - ENVIRON - CONTRIBUTIONS TO ENVIRONMENT.	270325.12	Operating Expenses	0		10,000	1,229,230
2100600	PLAN - Employee Costs	270325.12	Operating Expenses	0		198	1,229,428
2100604	PLAN - Training & Development	270325.12	Operating Expenses	0		600	1,230,028
2100609	PLAN - Travel & Accommodation	270325.12	Operating Expenses	0		1,350	1,231,378
2100630	PLAN - Insurance Expenses (Other than Buildings)	270325.12	Operating Expenses	0	(132)		1,231,246
2100685	PLAN - Legal Expenses	270325.12	Operating Expenses	0		500	1,231,746
2100711	COM AMEN - Cemetery Maintenance/Operations	270325.12	Operating Expenses	0		7,521	1,239,267
2100712	COM AMEN - Cemetery Unmarked Graves Project	270325.12	Operating Expenses	0	(5,000)		1,234,267
2100713	COM AMEN - Cemetery Volunteers/Other Expenses	270325.12	Operating Expenses	0	(500)		1,233,767
2100714	COM AMEN - Other Community Amenity Maintenance	270325.12	Operating Expenses	0	(560)		1,233,207
2100730	COM AMEN - Insurance Expenses (Other than Buildings)	270325.12	Operating Expenses	0	(1,500)		1,231,708
2100788	COM AMEN - Public Conveniences Operations	270325.12	Operating Expenses	0		19,100	1,250,808
2100789	COM AMEN - Public Conveniences Maintenance	270325.12	Operating Expenses	0	(20,319)		1,230,489
2100792	COM AMEN - Depreciation	270325.12	Non Cash Item	21,452			1,230,489
2110188	HALLS - Town Halls and Public Bldg Operations	270325.12	Operating Expenses	0	(143)		1,230,346
2110189	HALLS - Town Halls and Public Bldg Maintenance	270325.12	Operating Expenses	0	(1,652)		1,228,694
2110192	HALLS - Depreciation	270325.12	Non Cash Item	78,082			1,228,694
2110330	REC - Insurance Expenses (Other than Buildings)	270325.12	Operating Expenses	0	(560)		1,228,133
2110364	REC - Trails & Tracks Maintenance/Operations	270325.12	Operating Expenses	0		68,700	1,296,833
2110365	REC - Parks & Gardens Maintenance/Operations	270325.12	Operating Expenses	0	(17,506)		1,279,327
2110366	REC - Oval Maintenance/Operations	270325.12	Operating Expenses	0		10,268	1,289,595
2110367	REC - Sundry Dry Parks/Reserves Maintenance/Operations	270325.12	Operating Expenses	0	(6,006)		1,283,589
2110388	REC - Building Operations	270325.12	Operating Expenses	0		18,196	1,301,785
2110389	REC - Building Maintenance	270325.12	Operating Expenses	0	(5,727)		1,296,058
2110390	REC - Women on Wheels Project	270325.12	Operating Expenses	0		5,042	1,301,100
2110392	REC - Depreciation	270325.12	Non Cash Item	188,074			1,301,100
2110500	LIBRARY - Employee Costs	270325.12	Operating Expenses	0	(1,997)		1,299,103
2110504	LIBRARY - Training & Development	270325.12	Operating Expenses	0	(545)		1,298,558
2110509	LIBRARY - Travel & Accommodation	270325.12	Operating Expenses	0	(540)		1,298,018
2110512	LIBRARY - Book Purchases	270325.12	Operating Expenses	0	(560)		1,297,458
2110516	LIBRARY - Postage and Freight	270325.12	Operating Expenses	0	(575)		1,296,883
2110517	LIBRARY - Event Catering	270325.12	Operating Expenses	0	(315)		1,296,568
2110530	LIBRARY - Insurance Expenses (Other than Buildings)	270325.12	Operating Expenses	0	(72)		1,296,496
2110541	LIBRARY - Subscriptions & Memberships	270325.12	Operating Expenses	0		257	1,296,753
2110560	LIBRARY - General Office Expenses	270325.12	Operating Expenses	0	(2,150)		1,294,603
2110587	LIBRARY - Other Expenses	270325.12	Operating Expenses	0	(540)		1,294,063
2110653	HERITAGE - Oral Histories Project	270325.12	Operating Expenses	0		14,091	1,308,154
2110688	HERITAGE - Building Operations	270325.12	Operating Expenses	0		1,000	1,309,154
2110689	HERITAGE - Building Maintenance	270325.12	Operating Expenses	0		1,200	1,310,354
2110704	OTH CUL - Training & Conferences	270325.12	Operating Expenses	0	(7,976)		1,302,378
2110711	OTH CUL - Australia Day	270325.12	Operating Expenses	0		2,000	1,304,378
2110724	OTH CUL - Artwork Purchases	270325.12	Operating Expenses	0	(4,199)		1,300,179
2110725	OTH CUL - Festival & Events	270325.12	Operating Expenses	0		48,193	1,348,372
2110726	OTH CUL - Projects	270325.12	Operating Expenses	0	(15,750)		1,332,622
2110788	OTH CUL - Building Operations	270325.12	Operating Expenses	0		3,875	1,336,498
2110789	OTH CUL - Building Maintenance	270325.12	Operating Expenses	0	(6,633)		1,329,865
2120209	ROADM - Bridge Maintenance - Built Up Areas	270325.12	Operating Expenses	0	(77,058)		1,252,807
2120210	ROADM - Bridge Maintenance - Outside BUA	270325.12	Operating Expenses	0		62,675	1,315,482
2120211	ROADM - Road Maintenance Built Up Area - Sealed - Council Fu	270325.12	Operating Expenses	0	(9,251)		1,306,231
2120214	ROADM - Road Maintenance Outside BUA - Sealed - Council Fu	270325.12	Operating Expenses	0		70,000	1,376,231
2120215	ROADM - Road Maintenance Outside BUA - Gravel - Council Fur	270325.12	Operating Expenses	0		98,500	1,474,731
2120216	ROADM - Road Maintenance Outside BUA - Formed - Council Fu	270325.12	Operating Expenses	0		41,000	1,515,731
2120231	ROADM - Street Sweeping/Cleaning	270325.12	Operating Expenses	0		19,904	1,535,634
2120285	ROADM - Legal Expenses	270325.12	Operating Expenses	0		23,000	1,558,634
2120287	ROADM - Other Expenses	270325.12	Operating Expenses	0		12,280	1,570,914
2120288	ROADM - Depot Building Operations	270325.12	Operating Expenses	0		3,451	1,574,365
2120289	ROADM - Depot Building Maintenance	270325.12	Operating Expenses	0		3,583	1,577,948
2120292	ROADM - Depreciation	270325.12	Non Cash Item	1,478,771			1,577,948

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				$	$	$	$
2120500	LICENSING - Employee Costs	270325.12	Operating Expenses	0	(1,997)		1,575,951
2120530	LICENSING - Insurance Expenses (Other than Buildings)	270325.12	Operating Expenses	0	(72)		1,575,879
2130230	TOUR - Insurance Expenses (Other than Buildings)	270325.12	Operating Expenses	0	(601)		1,575,277
2130240	TOUR - Public Relations & Area Promotion	270325.12	Operating Expenses	0	(11,900)		1,563,377
2130241	TOUR - Subscriptions & Memberships (WBAC)	270325.12	Operating Expenses	0	(19,000)		1,544,377
2130242	TOUR - Festivals & Events	270325.12	Operating Expenses	0	(6,549)		1,537,829
2130253	TOUR - Consultants - Event Ready Bussiness Case	270325.12	Operating Expenses	0		47,630	1,585,459
2130266	TOUR - Caravan Park General Maintenance/Operations	270325.12	Operating Expenses	0	(2,500)		1,582,959
2130285	TOUR - Legal Expenses	270325.12	Operating Expenses	0	(1,150)		1,581,809
2130287	TOUR - Other Expenses	270325.12	Operating Expenses	0		3,000	1,584,809
2130288	TOUR - Building Operations	270325.12	Operating Expenses	0	(11)		1,584,797
2130289	TOUR - Building Maintenance	270325.12	Operating Expenses	0		520	1,585,317
2130292	TOUR - Depreciation	270325.12	Non Cash Item	40,809			1,585,317
2130300	BUILD - Employee Costs	270325.12	Operating Expenses	0		123	1,585,440
2130308	BUILD - Other Employee Expenses	270325.12	Operating Expenses	0		500	1,585,940
2130330	BUILD - Insurance Expenses (Other than Buildings)	270325.12	Operating Expenses	0	(72)		1,585,868
2130351	BUILD - Pool Inspections	270325.12	Operating Expenses	0		2,940	1,588,808
2130600	ECON DEV - Employee Costs	270325.12	Operating Expenses	0	(1,681)		1,587,127
2130604	ECON DEV - Training & Development	270325.12	Operating Expenses	0	(3,000)		1,584,127
2130609	ECON DEV - Travel & Accommodation	270325.12	Operating Expenses	0	(1,000)		1,583,127
2130610	ECON DEV - Motor Vehicle Expenses	270325.12	Operating Expenses	0	(1,000)		1,582,127
2130620	ECON DEV - Communication Expenses	270325.12	Operating Expenses	0	(415)		1,581,712
2130630	ECON DEV - Insurance Expenses (Other than Buildings)	270325.12	Operating Expenses	0	(132)		1,581,580
2130640	ECON DEV - Advertising & Promotion	270325.12	Operating Expenses	0	(2,320)		1,579,260
2130854	OTH ECON - Non-Urgent Patient Transfer Vehicle	270325.12	Operating Expenses	0		2,000	1,581,260
2130892	OTH ECON - Depreciation	270325.12	Non Cash Item	(3,521)			1,581,260
2140187	PRIVATE - Other Expenses	270325.12	Operating Expenses	0	(1,477)		1,579,783
2140200	ADMIN - Employee Costs	270325.12	Operating Expenses	0	(7,760)		1,572,023
2140203	ADMIN - Uniforms	270325.12	Operating Expenses	0		2,000	1,574,023
2140204	ADMIN - Training & Development	270325.12	Operating Expenses	0	(13,000)		1,561,023
2140209	ADMIN - Travel & Accommodation	270325.12	Operating Expenses	0	(3,000)		1,558,023
2140210	ADMIN - Motor Vehicle Expenses	270325.12	Operating Expenses	0		2,000	1,560,023
2140215	ADMIN - Printing and Stationery	270325.12	Operating Expenses	0	(1,000)		1,559,023
2140216	ADMIN - Postage and Freight	270325.12	Operating Expenses	0		3,325	1,562,348
2140220	ADMIN - Communication Expenses	270325.12	Operating Expenses	0		15,000	1,577,348
2140221	ADMIN - Information Technology	270325.12	Operating Expenses	0	(7,526)		1,569,823
2140230	ADMIN - Insurance Expenses (Other than Bldg and W/Comp)	270325.12	Operating Expenses	0	(1,342)		1,568,481
2140240	ADMIN - Advertising & Promotion - Professional Design of Materi	270325.12	Operating Expenses	0	(5,000)		1,563,481
2140250	ADMIN - Contract Services	270325.12	Operating Expenses	0		12,500	1,575,981
2140265	ADMIN - Maintenance & Operations - Shire Administration Garde	270325.12	Operating Expenses	0	(584)		1,575,396
2140286	ADMIN - Expensed Minor Asset Purchases	270325.12	Operating Expenses	0		1,000	1,576,396
2140288	ADMIN - Building Operations	270325.12	Operating Expenses	0	(1,317)		1,575,079
2140288	ADMIN - Building Operations - Depreciation	270325.12	Non Cash Item	(6,250)			1,575,079
2140289	ADMIN - Building Maintenance	270325.12	Operating Expenses	0			1,575,079
2140292	ADMIN - Depreciation	270325.12	Non Cash Item	49,214			1,575,079
2140299	ADMIN - Administration Overheads Recovered	270325.12	Operating Expenses	0	(30,650)		1,544,430
2140300	PWO - Employee Costs	270325.12	Operating Expenses	0		3,087	1,547,516
2140304	PWO - Training & Development	270325.12	Operating Expenses	0		7,600	1,555,116
2140310	PWO - Motor Vehicle Expenses	270325.12	Operating Expenses	0		2,000	1,557,116
2140316	PWO - Postage and Freight	270325.12	Operating Expenses	0		4,000	1,561,116
2140323	PWO - Sick Pay	270325.12	Operating Expenses	0	(12,000)		1,549,116
2140324	PWO - Annual Leave	270325.12	Operating Expenses	0		12,000	1,561,116
2140329	PWO - Insurance Expenses (Except Workers Comp)	270325.12	Operating Expenses	0	(5,617)		1,555,499
2140330	PWO - OHS and Toolbox Meetings	270325.12	Operating Expenses	0		2,970	1,558,469
2140387	PWO - Other Expenses	270325.12	Operating Expenses	0		6,000	1,564,469
2140392	PWO - Depreciation	270325.12	Non Cash Item	26,279			1,564,469
2140393	PWO - LESS Allocated to Works (PWO's)	270325.12	Operating Expenses	0	(39,826)		1,524,643
2140417	POC - Insurance Expenses (Other than Buildings)	270325.12	Operating Expenses	0		12,914	1,537,557
2140492	POC - Depreciation	270325.12	Non Cash Item	75,064			1,537,557
2140494	POC - LESS Plant Operation Costs Allocated to Works	270325.12	Operating Expenses	0	(46,447)		1,491,110
2140500	SAL - Gross Salary and Wages	270325.12	Operating Expenses	0	(162,340)		1,328,770
2140501	SAL - LESS Salaries and Wages Allocated	270325.12	Operating Expenses	0		162,340	1,491,110
2140961	STOCK - Stock Purchases	270325.12	Operating Expenses	0		115,000	1,606,110
2140962	STOCK - Stock Recognition (Transfer to Current Asset)	270325.12	Operating Expenses	0	(115,000)		1,491,110
3030120	RATES - Instalment Admin Fee Received	270325.12	Operating Revenue	0	(1,344)		1,489,766
3030130	RATES - Rates Levied - SynergySoft	270325.12	Operating Revenue	0	(363)		1,489,403
3030131	RATES - Interim Rates Levied	270325.12	Operating Revenue	0	(1,000)		1,488,403
3030135	RATES - Other Income	270325.12	Operating Revenue	0		800	1,489,203
3030145	RATES - Penalty Interest - Rate Debtors	270325.12	Operating Revenue	0	(12,000)		1,477,203
3030146	RATES - Instalment Interest Received	270325.12	Operating Revenue	0	(1,042)		1,476,161
3030147	RATES - Pensioner Deferred Interest Received	270325.12	Operating Revenue	0	(229)		1,475,932
3030235	GEN PUR - Other Income	270325.12	Operating Revenue	0		2,000	1,477,932
3030245	GEN PUR - Interest Earned - Reserve Funds	270325.12	Operating Revenue	0	(30,000)		1,447,932
3030246	GEN PUR - Interest Earned - Municipal Funds	270325.12	Operating Revenue	0	(26,000)		1,421,932
3040135	MEMBERS - Other Income	270325.12	Operating Revenue	0	(100)		1,421,832

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				$	$	$	$
3040210	OTH GOV - Grant Funding - (SWDC - NARTL)	270325.12	Operating Revenue	0	(1,500)		1,420,332
3040220	OTH GOV - Fees & Charges	270325.12	Operating Revenue	0	(30)		1,420,302
3050120	FIRE - Charges - Fire Prevention	270325.12	Operating Revenue	0		14,500	1,434,802
3050220	ANIMAL - Pound Fees	270325.12	Operating Revenue	0		600	1,435,402
3050221	ANIMAL - Animal Registration Fees	270325.12	Operating Revenue	0		2,500	1,437,902
3050240	ANIMAL - Fines & Penalties	270325.12	Operating Revenue	0		500	1,438,402
3050602	ESL SES - Admin Fee/Commission	270325.12	Operating Revenue	0	(4,000)		1,434,402
3050610	ESL SES - Operating Grant	270325.12	Operating Revenue	0	(13,117)		1,421,285
3070420	HEALTH - Health Regulatory Fees & Charges	270325.12	Operating Revenue	0	(1,000)		1,420,285
3070421	HEALTH - Health Regulatory Licenses	270325.12	Operating Revenue	0		100	1,420,385
3070435	HEALTH - Other Income	270325.12	Operating Revenue	0	(1,500)		1,418,885
3080701	WELFARE - Reimbursements	270325.12	Operating Revenue	0	(450)		1,418,435
3080702	WELFARE - Commissions - Trybooking - Youth Programs	270325.12	Operating Revenue	0		854	1,419,289
3080710	WELFARE - Grants	270325.12	Operating Revenue	0		15,191	1,434,480
3080735	WELFARE - Other Income - Family Fun Day	270325.12	Operating Revenue	0		1,091	1,435,571
3090101	STF HOUSE - Staff Rental Reimbursements	270325.12	Operating Revenue	0		11,936	1,447,507
3090135	STF HOUSE - Other Income	270325.12	Operating Revenue	0		600	1,448,107
3100130	SAN - Waste Management Fee (WARR Act)	270325.12	Operating Revenue	0	(1,000)		1,447,107
3100131	SAN - Domestic Tipping Fees	270325.12	Operating Revenue	0		8,000	1,455,107
3100135	SAN - Other Income	270325.12	Operating Revenue	0	(11,305)		1,443,803
3100220	SAN OTH - Fees & Charges	270325.12	Operating Revenue	0		5,000	1,448,803
3100321	SEW - Septic Tank Application/Inspection Fees	270325.12	Operating Revenue	0	(800)		1,448,003
3100620	PLAN - Planning Application Fees	270325.12	Operating Revenue	0	(3,000)		1,445,003
3100623	PLAN - Fees & Charges	270325.12	Operating Revenue	0		1,500	1,446,503
3100721	COM AMEN - Cemetery Fees (Niche Wall & Rose Garden)	270325.12	Operating Revenue	0		1,500	1,448,003
3100722	COM AMEN - Cemetery Fees (Monuments)	270325.12	Operating Revenue	0	(1,500)		1,446,503
3100723	COM AMEN - DPLH Heritage Grant (Cemetery Project)	270325.12	Operating Revenue	0		5,000	1,451,503
3100735	COM AMEN - Other Income	270325.12	Operating Revenue	0	(21,126)		1,430,377
3110110	HALLS - Grants	270325.12	Capital Revenue	0		25,179	1,455,556
3110120	HALLS - Town Hall Hire	270325.12	Operating Revenue	0		2,000	1,457,556
3110313	REC - Grants - Women on Wheels Project	270325.12	Operating Revenue	0	(5,000)		1,452,556
3110510	LIBRARY - Grant - Regional Library Services	270325.12	Operating Revenue	0		1,000	1,453,556
3110516	LIBRARY - Other Grants	270325.12	Operating Revenue	0		1,010	1,454,566
3110611	HERITAGE - Oral Histories Project Grant	270325.12	Operating Revenue	0	(14,091)		1,440,475
3110720	OTH CUL - Fees & Charges	270325.12	Operating Revenue	0	(150)		1,440,325
3110735	OTH CUL - Other Income	270325.12	Operating Revenue	0		5,000	1,445,325
3120111	ROADC - Roads to Recovery Grant	270325.12	Capital Revenue	0	(121,822)		1,323,503
3120113	ROADC - Other Grants - Roads/Streets	270325.12	Capital Revenue	0	(611,586)		711,917
3120235	ROADM - Other Income	270325.12	Operating Revenue	0	(1,104)		710,813
3130120	RURAL - Fees & Charges	270325.12	Operating Revenue	0	(73)		710,740
3130211	TOUR - Grants SWDC Event Ready Business Case Funding	270325.12	Operating Revenue	0	(30,000)		680,740
3130227	TOUR - Trails Merchandise Website Income	270325.12	Operating Revenue	0	(2,500)		678,240
3130302	BUILD - Commissions - BSL & CTF	270325.12	Operating Revenue	0		214	678,454
3130335	BUILD - Other Income	270325.12	Operating Revenue	0		1,500	679,954
3130340	BUILD - Fines & Penalties	270325.12	Operating Revenue	0	(17,000)		662,954
3130635	ECON DEV - Other Income	270325.12	Operating Revenue	0	(40)		662,914
3130800	OTH ECON - Contributions & Donations	270325.12	Operating Revenue	0		1,400	664,314
3140225	ADMIN - Recoverable Expenses Recoup	270325.12	Operating Revenue	0	(16,000)		648,314
3140235	ADMIN - Other Income	270325.12	Operating Revenue	0	(20,760)		627,554
3140301	PWO - Reimbursements	270325.12	Operating Revenue	0	(900)		626,654
4080114	PRESCHOOL - Buildings Non Specialised (Capital)	270325.12	Capital Expenses	0	(89,733)		536,921
4080190	PRESCHOOL - Infrastructure Other (Capital)	270325.12	Capital Expenses	0		99,733	636,654
4100290	SAN OTH - Infrastructure Other (Capital)	270325.12	Capital Expenses	0		5,000	641,654
4110114	HALLS - Buildings Non Specialised (Capital)	270325.12	Capital Expenses	0	(31,911)		609,744
4120141	ROADC - Roads Outside BUA - Sealed - Council Funded	270325.12	Capital Expenses	0		14,948	624,692
4120144	ROADC - Roads Built Up Area - Roads to Recovery	270325.12	Capital Expenses	0		121,822	746,514
4120170	ROADC - Footpaths & Cycleways (Capital)	270325.12	Capital Expenses	0		611,586	1,358,100
9673104	Employee Entitlement (Leave) Reserve - Interest	270325.12	Capital Revenue	1,993		37	1,358,137
9673204	Plant Replacement Reserve - Interest	270325.12	Capital Revenue	3,366			1,358,137
9673403	Office Equipment Reserve - Payments	270325.12	Capital Expenses	0	(9,000)		1,349,137
9673404	Office Equipment Reserve - Interest	270325.12	Capital Revenue	0		1,007	1,350,144
9673503	Asset Management Reserve - Payments	270325.12	Capital Expenses	0		5,158	1,355,302
9673504	Asset Management Reserve - Interest	270325.12	Capital Revenue	0		6,482	1,361,784
9673703	Landfill Reserve - Payments	270325.12	Capital Expenses	0	(5,000)		1,356,784
9673704	Landfill Reserve - Interest	270325.12	Capital Revenue	0		1,634	1,358,418
9673804	Emergency Management Reserve - Interest	270325.12	Capital Revenue	0		577	1,358,995
9673903	Aged Housing Reserve - Payments	270325.12	Capital Expenses	0	(5,264)		1,353,731
9673904	Aged Housing Reserve - Interest	270325.12	Capital Revenue	0		3,624	1,357,355
9674004	Gravel Pit Reserve - Interest	270325.12	Capital Revenue	0		1,486	1,358,841
9674204	Infrastructure Reserve - Interest	270325.12	Capital Revenue	0		5,138	1,363,979
9674303	Strategic Initiatives Reserves - Payments	270325.12	Capital Expenses	0	(17,630)		1,346,349
9674304	Strategic Initiatives Reserves - Interest	270325.12	Capital Revenue	0		3,060	1,349,409
9674404	Youth Reserve - Interest	270325.12	Capital Revenue	0		148	1,349,557
9674603	Trails Reserve - Payments	270325.12	Capital Expenses	0	(90,000)		1,259,557
9674604	Trails Reserve - Interest	270325.12	Capital Revenue	0		1,448	1,261,005

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				$	$	$	$
	Statutory Budget Review 2024/25	270325.12	Opening Surplus(Deficit)	0	(52,190)		1,208,815
				2,033,379	**(2,310,889)**	**2,275,140**	**(35,749)**

NOTE 16
EXPLANATION OF MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date Actual materially.
The material variance adopted by Council for the 2024-25 year is $30,000 or 10.00% whichever is the greater.

Nature or type	Var. $	Var. %		Timing / Permanent	Explanation of variances
	$	%			
Opening funding surplus / (deficit)	52,190	0%	▲	Permanent	Opening Surplus position
Operating grants, subsidies and contributions	817,721	75%	▲	Permanent	Major Variance obtained through early Financial Assistance Grant Receipt for 2025/26
Interest earnings	34,909	15%	▲	Permanent	
Materials and contracts	(71,155)	(4%)	▲	Permanent	OTH GOV - Consultancy - Strategic Unspent monies identified, OTH Gov Subscriptions & Memberships unspent monies identified (Offset by Other Expenditure), FIRE - Other Expenses, unspent monies. Bridge Maintenance Outside BUA identified as underspent. Various TOUR related expenses identified as unspent, majority expense related to SWDC Event Ready Busienss Case Expenditure, unspent monies identified. All the operational Material & Contract underspends are offset significantly by Labour, Plant and Admin Reallocations. The Allocation to Works is signfiicantly underallocated in terms of YTD Budget v Actual. Simply the Credit to reallocate is not as high as the Budget YTD indicates. Similar outcome for the Admin Reallocation Recovery, YTD Budget v Actual is significantly underallocated. *Materials and Contracts, ignoring overhead reallocations are underspent.*
Depreciation on non-current assets	831,050	13%	▼	Permanent	Depreciation Variance for Year to Date, Non-cash. Timing.
Other expenditure	53,243	23%	▼	Permanent	OTH Gov Subscriptions & Memberships overspent monies identified (Offset by Materials and Contracts underspend), OTH Cul - Festival & Events underspend identified
Loss on disposal of assets	3,566	80%	▼	Permanent	Loss on Disposal of PLANT, YTD Loss only and other plant items yet to be disposed, timing.
Proceeds from non-operating grants, subsidies and contributions	(3,042,953)	(71%)	▼	Permanent	Majority variance attributed from ROADC - Other Grants - Footpaths & Cycleways $1.55m & ROADC - Other Grants - Roads/Streets $ [Trail Town & Southern Bridge Funding]. - offset by monies unspent
Proceeds from disposal of assets	(89,596)	(21%)	▼	Permanent	
Payments for property, plant and equipment and infrastructure	3,513,015	57%	▼	Permanent	Majority variance attributed to Infrastructure - Footpaths & Cycleways and Infrastructure - Bridges. Also, Infrastructure - Other (Pre-school) and Buildings - Non Specialised.
Transfer from reserves	(299,393)	(16%)	▼	Permanent	Reserve Transfers complete for 2024/25; Plant, Asset Management & Strategic Initiatives underreceived
Transfer to reserves	(31,025)	(5%)	▲	Permanent	Reserve Transfers complete for 2024/25; only variance obtained through more Interest earned than budgeted