

SHIRE OF KELLERBERRIN

MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) For the Period Ended 31 October 2025

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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Items of Significance

The material variance adopted by the Shire of Kellerberrin for the 2024/25 year is \$10,000 and 10%. The following selected items have been highlighted due to the amount of the variance to the budget or due to the nature of the revenue/expenditure. A full listing and explanation of all items considered of significant/material variance is disclosed in Note 16.

	% Collected / Completed	Amended Annual Budget	Amended YTD Budget	YTD Actual	Variance (Under)/Over
Significant Projects					
Scott Street - Drainage Upgrade		0	0	(398)	(398)
Thornton Avenue	16%	(50,000)	(16,664)	(8,108)	8,556
Doodlakine South Raod (9.80-12.40)	168%	(264,556)	(88,176)	(443,702)	(355,526)
Connelly Street	37%	(65,000)	(21,664)	(24,067)	(2,403)
Gravel Sheeting - Budget Purposes	0%	(373,236)	(124,400)	0	124,400
Plant Replacement Program	44%	(798,000)	(265,988)	(348,912)	(82,924)
Grants, Subsidies and Contributions					
Operating Grants, Subsidies and Contributions	40%	1,523,324	548,618	603,900	55,282
Non-operating Grants, Subsidies and Contributions	17%	2,689,034	851,260	453,865	(397,395)
	25%	4,212,358	1,399,878	1,057,764	(342,114)
Rates Levied	100%	2,807,627	2,785,056	2,809,580	24,524

% Compares current ytd actuals to annual budget

Financial Position		Current Year	
		Prior Year 31 October 2024	31 October 2025
Adjusted Net Current Assets	73%	\$ 4,226,135	\$ 3,082,468
Cash and Equivalent - Unrestricted	82%	\$ 3,572,997	\$ 2,916,862
Cash and Equivalent - Restricted	132%	\$ 621,124	\$ 821,105
Receivables - Rates	109%	\$ 542,204	\$ 591,084
Receivables - Other	31%	\$ 638,807	\$ 197,280
Payables	72%	\$ 278,814	\$ 200,708

% Compares current ytd actuals to prior year actuals at the same time

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.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 31 October 2025
Prepared by: Brett Taylor (Senior Finance Officer)
Reviewed by: Raymond Griffiths (CEO)

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), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this statement are presented below and have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the report has also 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 Council controls resources to carry on its functions have been included in this statement. 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 statement, but a separate statement of those monies appears at Note 14.

SIGNIFICANT ACCOUNTING POLICES

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.

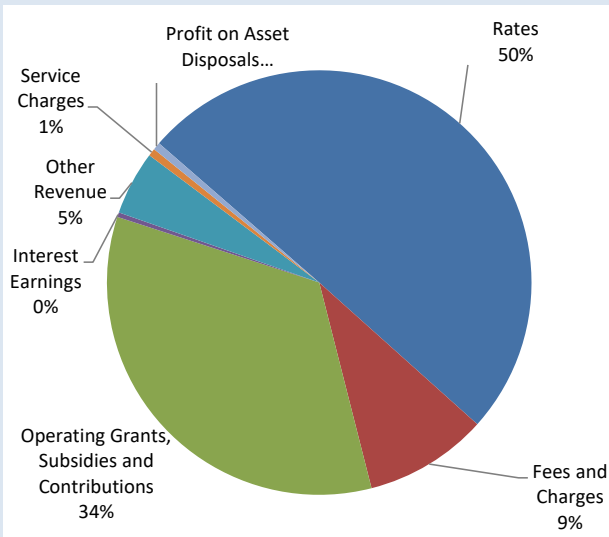
CRITICAL ACCOUNTING ESTIMATES

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.

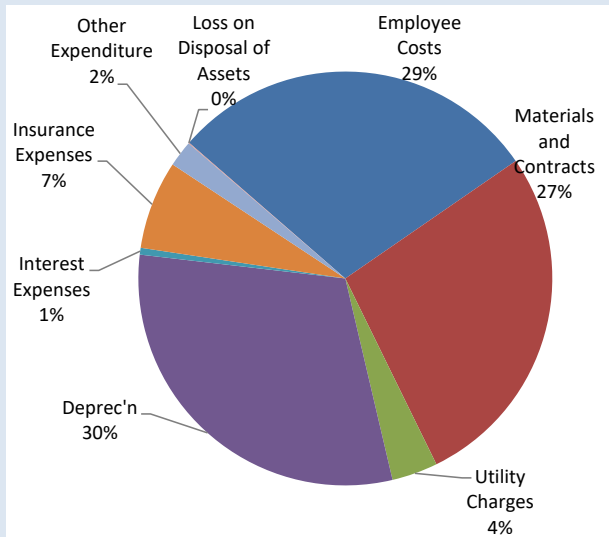
ROUNDING OFF FIGURES

All figures shown in this statement are rounded to the nearest dollar.

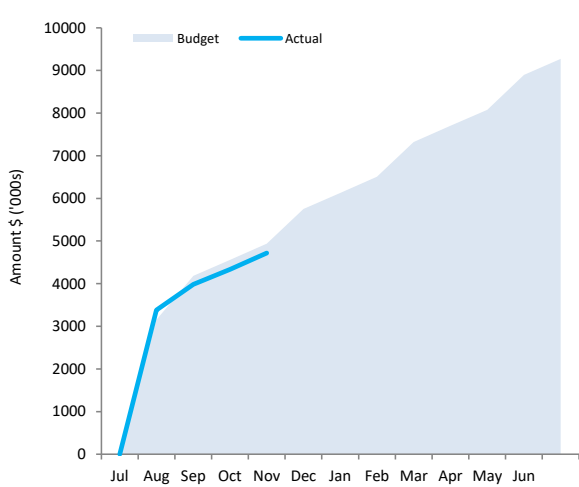
OPERATING REVENUE



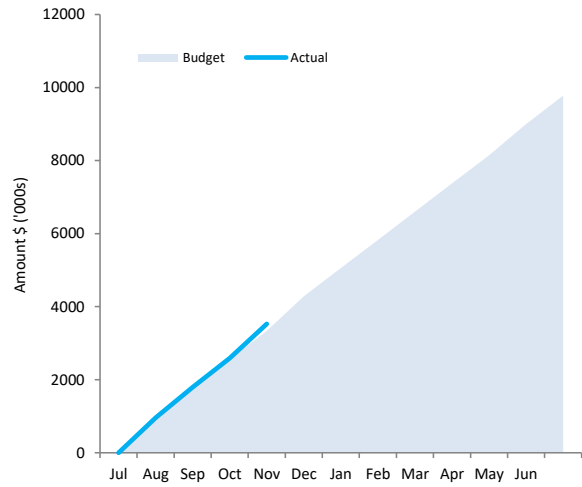
OPERATING EXPENSES



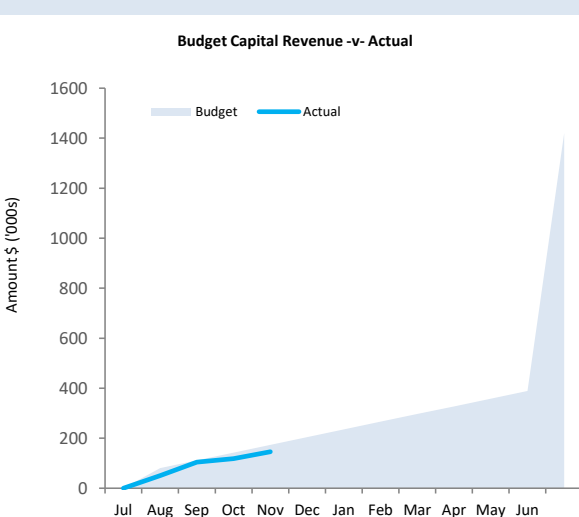
Budget Operating Revenues -v- Actual



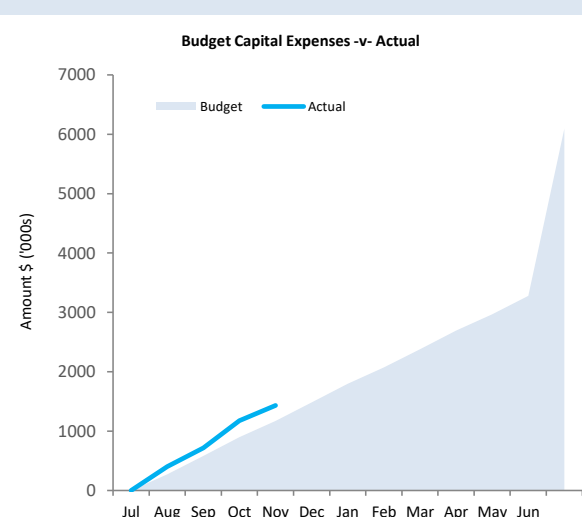
Budget Operating Expenses -v- YTD Actual



CAPITAL REVENUE



CAPITAL EXPENSES



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

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

PROGRAM NAME AND OBJECTIVES	ACTIVITIES
<p>GOVERNANCE</p> <p>To provide a decision making process for the efficient allocation of scarce resources</p>	Administration and operation of facilities and services to members of Council; Other costs that relate to the task of assisting elected members and ratepayers on matters which do not concern specific Council services
<p>GENERAL PURPOSE FUNDING</p> <p>To collect revenue to allow for the provision of services</p>	Rates, general purpose government grants and interest revenue
<p>LAW, ORDER, PUBLIC SAFETY</p> <p>To provide services to help ensure a safer community</p>	Supervision of various by-laws, fire prevention, emergency services and animal control
<p>HEALTH</p> <p>To provide an operational framework for good community health.</p>	Food quality and pest control, immunisation services.
<p>EDUCATION AND WELFARE</p> <p>To meet the needs of the community in these areas</p>	Provision of Pre-School facilities
<p>HOUSING</p> <p>To provide and maintain housing for staff and the community.</p>	Provision and maintenance of housing for staff and the community.
<p>COMMUNITY AMENITIES</p> <p>To provide services required by the</p>	Rubbish collection services, operation of tips, noise control, administration of town planning scheme, maintenance of cemetery and provision of Land Care Services.
<p>RECREATION AND CULTURE</p> <p>To establish and manage efficiently infrastructure and resources which will help the social well being of the community</p>	Maintenance of halls, aquatic centre, recreation centre, reserves and parks, library
<p>TRANSPORT</p> <p>To provide effective and efficient transport services to the community</p>	Construction and maintenance of streets, roads, bridges; cleaning and lighting of streets, depot maintenance, licensing services and airstrip maintenance
<p>ECONOMIC SERVICES</p> <p>To help promote the Shire and improve its economic wellbeing</p>	The regulation and provision of tourism, area promotion, building control, sale yards, noxious weeds, vermin control and standpipes
<p>OTHER PROPERTY AND SERVICES</p> <p>Pooled costs and other unclassified transactions</p>	Private works operations, plant repairs and operations costs.

SHIRE OF KELLERBERRIN
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2025

STATUTORY REPORTING PROGRAMS

	Note	Adopted Annual Budget	Amended Annual Budget	Amended YTD Budget	YTD Actual	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼
		\$	\$	\$	\$	\$	%	
Opening Funding Surplus(Deficit)	1	1,986,870	1,899,612	1,899,612	1,899,612			
Revenue from operating activities								
Governance		44,920	44,920	14,964	28,581	13,617	91%	▲
General Purpose Funding - Rates	6	2,807,627	2,807,627	2,785,056	2,809,580	24,524	1%	▲
General Purpose Funding - Other		1,348,921	1,348,921	347,807	374,704	26,897	8%	▲
Law, Order and Public Safety		79,400	79,400	26,464	40,449	13,985	53%	▲
Health		12,275	12,275	4,088	3,832	(256)	(6%)	▼
Education and Welfare		0	0	0	0	0		
Housing		0	0	0	(123,577)	(123,577)		▼
Community Amenities		195,505	195,505	65,156	181,216	116,060	178%	▲
Recreation and Culture		124,000	124,000	41,316	39,559	(1,757)	(4%)	▼
Transport		268,503	268,503	232,167	246,276	14,109	6%	▲
Economic Services		401,050	401,050	133,676	149,178	15,502	12%	▲
Other Property and Services		1,300,635	1,300,635	433,532	514,182	80,650	19%	▲
		6,582,836	6,582,836	4,084,226	4,263,979			
Expenditure from operating activities								
Governance		(1,080,317)	(1,080,317)	(385,215)	(382,652)	2,563	1%	▲
General Purpose Funding		(162,436)	(162,436)	(54,132)	(41,049)	13,083	24%	▲
Law, Order and Public Safety		(378,907)	(378,907)	(133,190)	(122,148)	11,042	8%	▲
Health		(184,201)	(184,201)	(61,610)	(41,157)	20,453	33%	▲
Education and Welfare		(48,750)	(48,750)	(16,456)	(8,568)	7,888	48%	▲
Housing		0	0	(1,624)	139,575	141,199	8695%	▲
Community Amenities		(663,947)	(663,947)	(221,540)	(208,532)	13,008	6%	▲
Recreation and Culture		(1,885,964)	(1,885,964)	(636,605)	(673,011)	(36,406)	(6%)	▼
Transport		(3,287,132)	(3,287,132)	(1,096,568)	(1,373,902)	(277,334)	(25%)	▼
Economic Services		(793,234)	(793,234)	(267,059)	(341,477)	(74,418)	(28%)	▼
Other Property and Services		(1,293,076)	(1,293,076)	(463,880)	(474,424)	(10,544)	(2%)	▼
		(9,777,963)	(9,777,963)	(3,337,879)	(3,527,345)			
Operating activities excluded from budget								
Add back Depreciation		3,007,539	3,007,539	1,002,448	1,076,125	73,677	7%	▲
Adjust (Profit)/Loss on Asset Disposal	7	(42,320)	(42,320)	(14,104)	(30,159)	(16,055)	114%	▼
Movement in current employee provisions associated with restricted cash		238,004	238,004	238,004	238,004	(0)	(0%)	▼
Movement in Deferred Pensioner Rates/ESL		0	0	0	0	0		
Movement in Employee Provisions (Current)		0	0	0	17	17		▲
Movement in Employee Provisions (Non-Current)		0	0	0	0	0		
Loss on Asset Revaluation		0	0	0	0	0		
		8,096	8,096	1,972,695	2,020,621			
Investing Activities								
Non-operating Grants, Subsidies and Contributions	13	2,689,034	2,689,034	851,260	453,865	(397,395)	(47%)	▼
Proceeds from Disposal of Assets	7	370,000	345,000	123,332	95,909	(27,423)	(22%)	▼
Land Held for Resale	7	0	0	0	0	0		
Land and Buildings	8	(2,740,000)	(2,740,000)	(79,996)	(112,856)	(32,860)	(41%)	▼
Plant and Equipment	8	(798,000)	(798,000)	(265,988)	(348,912)	(82,924)	(31%)	▼
Furniture and Equipment	7	(25,000)	(25,000)	(8,332)	0	8,332	100%	▲
Infrastructure Assets - Roads	8	(1,687,512)	(1,687,512)	(562,464)	(623,174)	(60,710)	(11%)	▼
Infrastructure Assets - Drainage	7	(159,005)	(159,005)	(52,988)	(398)	52,590	99%	▲
Infrastructure Assets - Footpaths	7	0	0	0	0	0		
Infrastructure Assets - Public Facilities	8	(250,000)	(250,000)	(83,328)	(119,147)	(35,819)	(43%)	▼
		(2,600,483)	(2,625,483)	(78,504)	(654,713)			
Financing Activities								
Proceeds from New Debentures		1,000,000	1,000,000	0	0	0		
Proceeds from New Lease Financing		0	0	0	0	0		
Proceeds from financial assets at amortised cost - self supporting loans		0	0	0	0	0		
Transfer from Reserves	10	50,000	50,000	50,000	50,000	0	0%	
Repayment of Debentures	9	(315,651)	(315,651)	(78,911)	(77,604)	1,307	2%	▲
Repayment of Lease Financing Liabilities	9	(10,832)	(10,832)	(3,608)	(5,335)	(1,727)	(48%)	▼
Transfer to Reserves	10	(118,000)	(118,000)	(39,332)	(150,095)	(110,763)	(282%)	▼
		605,517	605,517	(71,851)	(183,034)			
Closing Funding Surplus(Deficit)	1	0	(112,257)	3,721,952	3,082,485			

KEY INFORMATION

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

Refer to Note 14 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2025/26 year is \$10,000 and 10%.

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

REVENUE

RATES

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refer 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 non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

PROFIT ON ASSET DISPOSAL

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

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.

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

Loss on the disposal of fixed assets.

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, provision for bad debts, member's fees or State taxes. Donations and subsidies made to community groups.

SHIRE OF KELLERBERRIN
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2025

BY NATURE OR TYPE

	Note	Adopted Annual Budget	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)
Opening Funding Surplus (Deficit)	1	\$ 1,986,870	\$ 1,899,612	\$ 1,899,612	\$ 1,899,612	\$ 0	0%
Revenue from operating activities							
Rates	6	2,807,627	2,807,627	2,785,056	2,809,580	24,524	1%
Operating Grants, Subsidies and Contributions	10	1,523,324	1,523,324	548,618	603,900	55,282	10%
Fees and Charges		1,249,872	1,249,872	416,584	525,828	109,244	26%
Interest Earnings		104,100	104,100	34,692	19,654	(15,038)	(43%)
Other Revenue		810,293	810,293	270,072	272,746	2,674	1%
Profit on Disposal of Assets	6	87,620	87,620	29,204	32,273	3,069	11%
		6,582,836	6,582,836	4,084,226	4,263,979		
Expenditure from operating activities							
Employee Costs		(3,261,634)	(3,261,634)	(1,128,109)	(1,022,940)	105,169	9%
Materials and Contracts		(2,398,301)	(2,398,301)	(798,768)	(965,014)	(166,246)	(21%)
Utility Charges		(414,065)	(414,065)	(137,876)	(126,540)	11,336	8%
Depreciation on Non-Current Assets		(3,007,539)	(3,007,539)	(1,002,448)	(1,076,125)	(73,677)	(7%)
Interest Expenses		(69,381)	(69,381)	(20,708)	(18,659)	2,049	10%
Insurance Expenses		(258,403)	(258,403)	(127,106)	(243,958)	(116,852)	(92%)
Other Expenditure		(323,340)	(323,340)	(107,764)	(71,995)	35,769	33%
Loss on Disposal of Assets	6	(45,300)	(45,300)	(15,100)	(2,114)	12,986	86%
		(9,777,963)	(9,777,963)	(3,337,879)	(3,527,345)		
Operating activities excluded from budget							
Add back Depreciation		3,007,539	3,007,539	1,002,448	1,076,125	73,677	7%
Adjust (Profit)/Loss on Asset Disposal	6	(42,320)	(42,320)	(14,104)	(30,159)	(16,055)	114%
Movement in current employee provisions associated with restricted cash		238,004	238,004	238,004	238,004	(0)	(0%)
Amount attributable to operating activities		8,096	8,096	1,972,695	2,020,621		
Investing activities							
Non-Operating Grants, Subsidies and Contributions	10	2,689,034	2,689,034	851,260	453,865	(397,395)	(47%)
Proceeds from Disposal of Assets	6	370,000	345,000	123,332	95,909	(27,423)	(22%)
Land Held for Resale	7	0	0	0	0	0	0%
Land and Buildings	7	(2,740,000)	(2,740,000)	(79,996)	(112,856)	(32,860)	(41%)
Plant and Equipment	7	(798,000)	(798,000)	(265,988)	(348,912)	(82,924)	(31%)
Furniture and Equipment	7	(25,000)	(25,000)	(8,332)	0	8,332	100%
Right of Use Assets - Buildings	7	0	0	0	0	0	0%
Right of Use Assets - Furniture & Equipment	7	0	0	0	0	0	0%
Right of Use Assets - Plant & Equipment	7	0	0	0	0	0	0%
Infrastructure Assets - Roads	7	(1,687,512)	(1,687,512)	(562,464)	(623,174)	(60,710)	(11%)
Infrastructure Assets - Drainage	7	(159,005)	(159,005)	(52,988)	(398)	52,590	99%
Infrastructure Assets - Footpaths	7	0	0	0	0	0	0%
Infrastructure Assets - Public Facilities	7	(250,000)	(250,000)	(83,328)	(119,147)	(35,819)	(43%)
Infrastructure Assets - Other	7	0	0	0	0	0	0%
Amount attributable to investing activities		(2,600,483)	(2,625,483)	(78,504)	(654,713)		
Financing Activities							
Proceeds from New Debentures		1,000,000	1,000,000	0	0	0	0%
Proceeds from New Lease Financing		0	0	0	0	0	0%
Proceeds from financial assets at amortised cost - self		0	0	0	0	0	0%
Transfer from Reserves	9	50,000	50,000	50,000	50,000	0	0%
Payments for financial assets at amortised cost - self supporting loans		0	0	0	0	0	0%
Repayment of Debentures	8	(315,651)	(315,651)	(78,911)	(77,604)	1,307	2%
Repayment of Lease Financing Liabilities	8	(10,832)	(10,832)	(3,608)	(5,335)	(1,727)	(48%)
Transfer to Reserves	9	(118,000)	(118,000)	(39,332)	(150,095)	(110,763)	(282%)
Amount attributable to financing activities		605,517	605,517	(71,851)	(183,034)		
Closing Funding Surplus (Deficit)	1	0	(112,257)	3,721,952	3,082,486		

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

Refer to Note 14 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2025/26 year is \$10,000 and 10%.

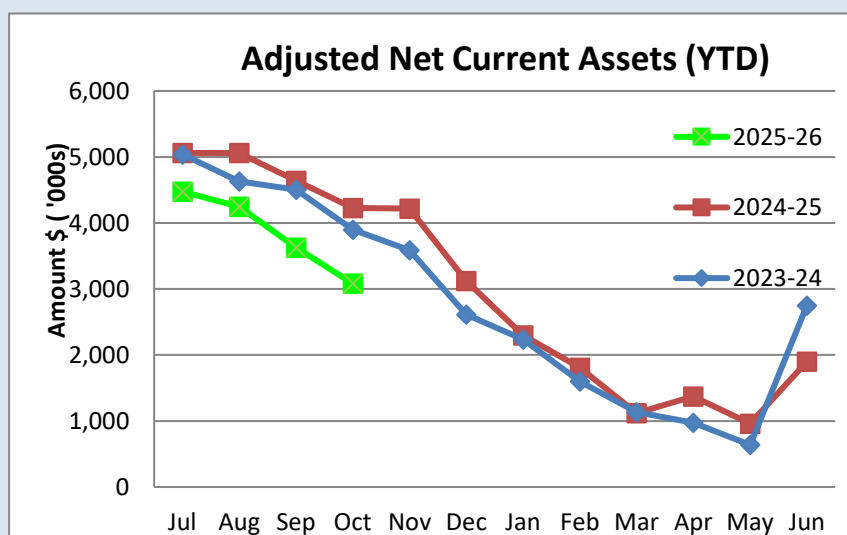
This statement is to be read in conjunction with the accompanying Financial Statements and notes.

ADJUSTED NET CURRENT ASSETS

Adjusted Net Current Assets	Note	Last Years Closing 30/06/2025	This Time Last Year 31/10/2024	Year to Date Actual 31/10/2025
		\$	\$	\$
Current Assets				
Cash Unrestricted	2	2,434,777	3,572,997	2,916,862
Cash Restricted - Reserves	2	721,010	621,124	821,105
Cash Restricted - Bonds/Deposits	2	30,507	30,016	26,534
Receivables - Rates	3	146,958	542,204	591,084
Receivables - Other	3	404,836	638,807	197,280
Other Current Assets	4	5,140	5,388	5,140
		<u>3,743,229</u>	<u>5,410,535</u>	<u>4,558,006</u>
Less: Current Liabilities				
Payables	5	(711,572)	(278,814)	(200,708)
Bonds & Deposits	5	(30,465)	(30,016)	(94,097)
Contract Liabilities	11	(142,566)	(254,447)	(359,627)
Loan Borrowings	9	(315,653)	(227,722)	(238,049)
Lease Liabilities	9	(10,832)	(4,682)	(5,497)
Provisions	11	(326,394)	(314,511)	(326,394)
		<u>(1,537,481)</u>	<u>(1,110,192)</u>	<u>(1,224,373)</u>
Less: Cash Reserves	10	(721,010)	(621,124)	(821,105)
Add Back: Cash backed Leave Liabilities	11	88,390	314,511	326,394
Add Back: Current Loan Liability	9	315,653	227,722	238,049
Add Back: Current Lease Liability	9	10,832	4,682	5,497
Net Current Funding Position		1,899,612	4,226,135	3,082,468

KEY INFORMATION

The amount of the adjusted net current assets at the end of the period represents the actual surplus (or deficit if the figure is a negative) as presented on the Rate Setting Statement.



This Year YTD

Surplus(Deficit)

\$3.08 M

Last Year YTD

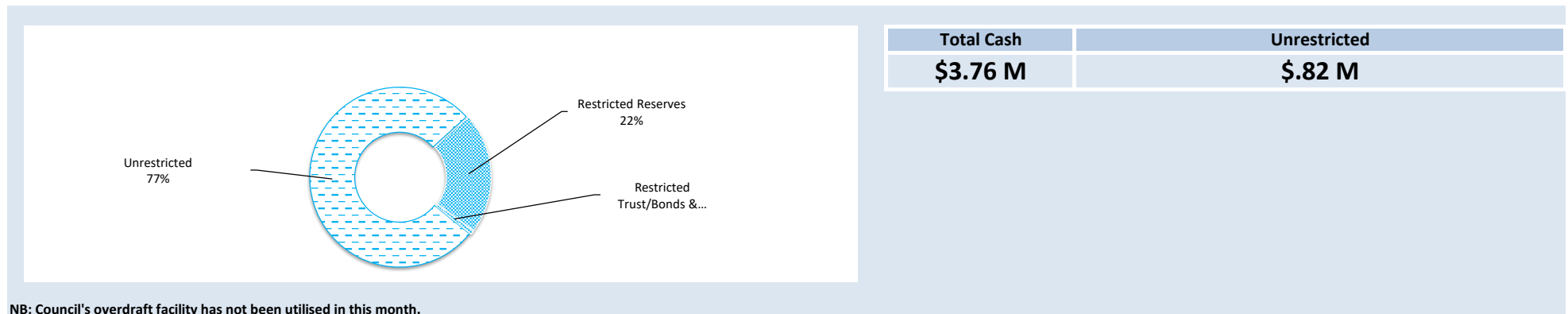
Surplus(Deficit)

\$4.23 M

Description	Classification	Unrestricted	Restricted Reserves	Restricted Trust & Bond Deposits	Total Amount	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Cash on Hand								
Petty Cash	Cash and cash equivalents	970			970	Cash on Hand	Nil	On Hand
At Call Deposits	Cash and cash equivalents							
Municipal Funds	Cash and cash equivalents	410,040			410,040	NAB	Variable	At Call
Municipal Investment	Cash and cash equivalents	2,500,000			2,500,000	NAB/CBA	4.25%, 4.09% & 4.09%	10/12/25, 22/12/25 & 9/1/26
Municipal Cash Maximiser Fund	Cash and cash equivalents	5,852			5,852	NAB	0.10%	At Call
Reserve Fund - Operating Bank	Cash and cash equivalents		108,568		108,568	NAB	0.10%	At Call
Restricted Bonds & Deposits and Trust Bank Funds	Cash and cash equivalents			26,534	26,534	NAB	0.00%	At Call
Term Deposits Maturing in < 3 Months								
Municipal Investment - Term Deposit	Cash and cash equivalents				0			
Reserve Investment - Term Deposit	Cash and cash equivalents		712,537		712,537	NAB	4.25%	25/11/2025
Total		2,916,862	821,105	26,534	3,764,502			
Comprising								
Cash and cash equivalents		2,916,862	821,105	26,534	3,764,502			
Financial assets at amortised cost		0	0	0	0			
		2,916,862	821,105	26,534	3,764,502			

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.



Rates Receivables	30 June 2025	31 Oct 25
	\$	\$
Opening Arrears Previous Years	141,359	189,594
Levied this year	2,835,847	2,952,035
Less Collections to date	(2,787,612)	(2,507,908)
Equals Current Outstanding	189,594	633,720
Net Rates Collectable	189,594	633,720
% Collected	93.63%	79.83%

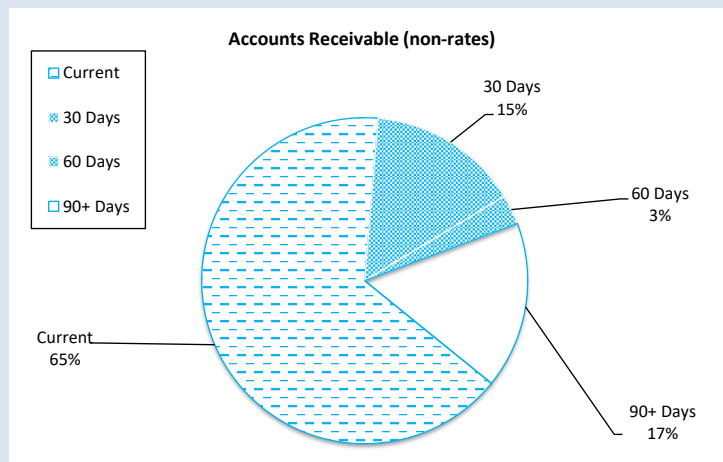
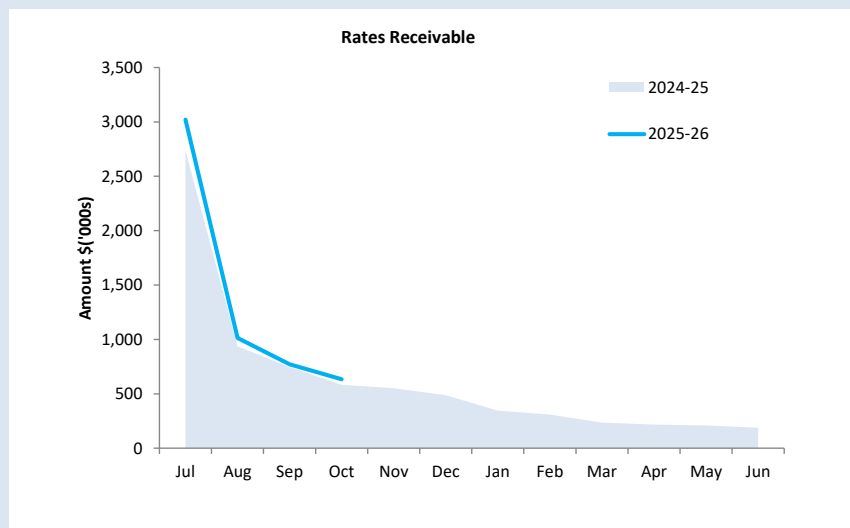
Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	87,298	20,015	3,940	22,046	133,300
Percentage	65%	15%	3%	17%	
Balance per Trial Balance					
Sundry Debtors					137,548
GST Receivable					59,732
Allowance for Impairment of Receivables					0
Total Receivables General Outstanding					197,280
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.

SIGNIFICANT ACCOUNTING POLICIES

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 doubtful debts is raised when there is objective evidence that they will not be collectible.



Debtors Due
\$197,280
Over 30 Days
35%
Over 90 Days
17%

Collected	Rates Due
80%	\$633,720

	Opening Balance 1 Jul 2025	Asset Increase	Asset Reduction	Closing Balance 31 Oct 2025
Other Current Assets	\$	\$	\$	\$
Inventory				
Fuel, Visitor and Rec Centres stock on hand	5,140	0	0	5,140
Total Other Current assets				5,140
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.

Land held for resale

Land held for development and resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development.

Borrowing costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed onto the buyer at this point.

Land held for resale is classified as current except where it is held as non-current based on the Council's intentions to release for sale.

CONTRACT ASSETS

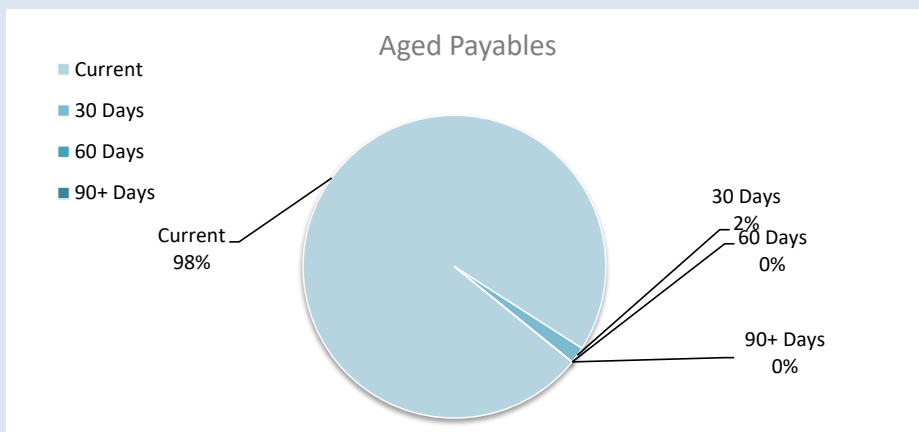
A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

Payables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Payables (Sundry Creditors) - General	99,980	1,798	0	0	101,777
Percentage	98.2%	1.8%	0%	0%	
Balance per Trial Balance					
Sundry creditors - General					101,777
Bonds and deposits					26,534
ATO liabilities					61,904
Other creditors/accruals/payables					37,027
ESL					67,563
Total Payables General Outstanding					294,806

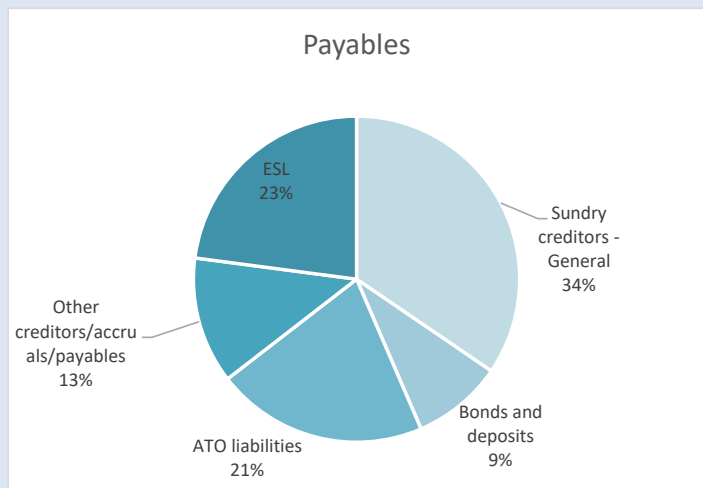
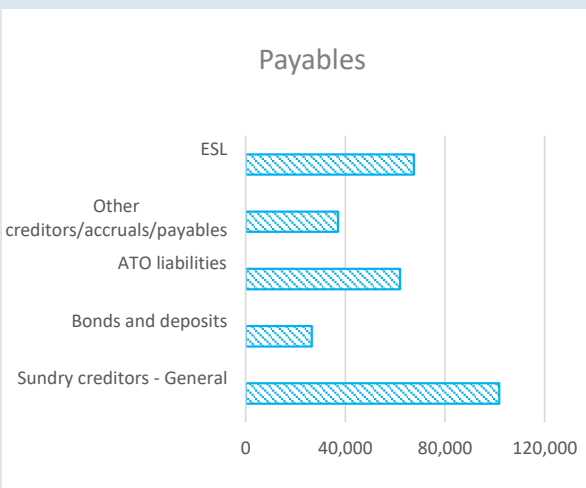
Amounts shown above include GST (where applicable)

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.



Creditors Due
\$294,806
Over 30 Days
2%
Over 90 Days
0%

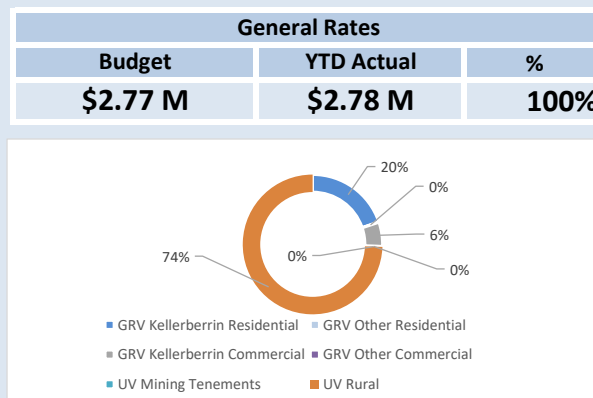
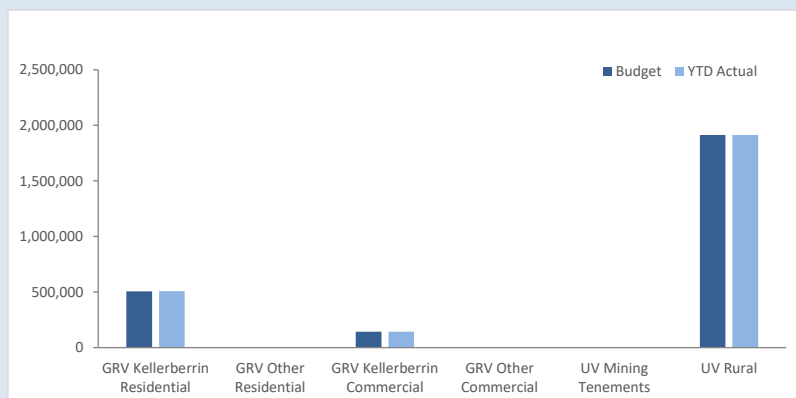


RATE TYPE	Amended Budget							YTD Actual			
	Rate in	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
Differential General Rate											
GRV Kellerberrin Residential	0.13330	335	3,797,144	506,159	0	0	506,159	506,159	1,823	0	507,982
GRV Other Residential	0.13330	3	25,168	3,355	0	0	3,355	3,355	0	0	3,355
GRV Kellerberrin Commercial	0.13520	24	1,054,468	142,564	0	0	142,564	142,564	0	0	142,564
GRV Other Commercial	0.13520	2	25,324	3,424	0	0	3,424	3,424	0	0	3,424
UV Mining Tenements	0.009660	0	0	0	0	0	0	0	0	0	0
UV Rural	0.009660	247	198,105,000	1,913,694	0	0	1,913,694	1,913,694	129	0	1,913,824
Sub-Totals		611	203,007,104	2,569,196	0	0	2,569,196	2,569,196	1,952	0	2,571,149
Minimum Payment											
	\$										
GRV Kellerberrin Residential	960.00	60	50,757	57,600	0	0	57,600	57,600	0	0	57,600
GRV Other Residential	960.00	25	45,387	24,000	0	0	24,000	24,000	0	0	24,000
GRV Kellerberrin Commercial	1,053.00	29	108,095	30,537	0	0	30,537	30,537	0	0	30,537
GRV Other Commercial	1,053.00	3	7,095	3,159	0	0	3,159	3,159	0	0	3,159
UV Mining Tenements	960.00	3	15,235	2,880	0	0	2,880	2,880	0	0	2,880
UV Rural	960.00	90	3,944,400	86,400	0	0	86,400	86,400	0	0	86,400
Sub-Totals		210	4,170,969	204,576	0	0	204,576	204,576	0	0	204,576
		821	207,178,073	2,773,772	0	0	2,773,772	2,773,772	1,952	0	2,775,725
Discounts							0				0
Concession							0				0
Amount from General Rates							2,773,772				2,775,725
Ex-Gratia Rates							33,855				33,855
Movement in Excess Rates							0				0
Specified Area Rates							0				0
Total Rates							2,807,627				2,809,580

SIGNIFICANT ACCOUNTING POLICIES

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

KEY INFORMATION



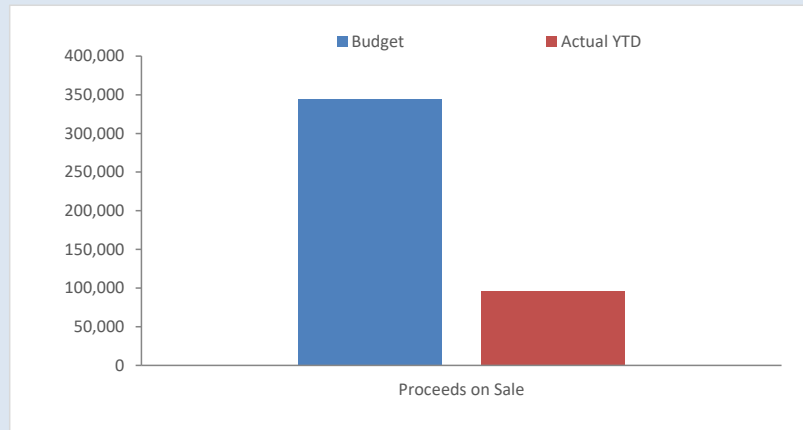
SHIRE OF KELLERBERRIN

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

OPERATING ACTIVITIES
NOTE 7
DISPOSAL OF ASSETS

Asset Number	Asset Description	Amended Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Land Held for Resale								
L80B	Lot 551 Tiller Drive	0	10,000	10,000	0	10,750	10,000	0	(750)
L78	Vacant Land Sale	0	12,000	12,000	0	0	0	0	
	Infrastructure								
						0	0		
	Plant and Equipment								
P66Z	Toyota LC300 Sahara Landcruiser	126,000	135,000	9,000	0	0	0	0	
P69Y	Ford Everest Sport	52,380	63,000	10,620	0	0	0	0	
P95X	Ford Ranger Wildtrak	54,000	60,000	6,000	0	0	0	0	
P2C	Builders FG II Falcon Ute 4.0L	0	10,000	10,000	0	5,000	3,636	0	(1,364)
P93D	ISUZU D MAX CREW CAB KE05	0	30,000	30,000	0	0	27,727	27,727	
P7	Liugong Wheel Loader	50,000	25,000	0	(25,000)	50,000	54,545	4,545	
				0	0	0	0	0	
		282,380	345,000	87,620	(25,000)	65,750	95,909	32,273	(2,114)

KEY INFORMATION



Proceeds on Sale		
Budget	YTD Actual	%
\$345,000	\$95,909	28%

INVESTING ACTIVITIES

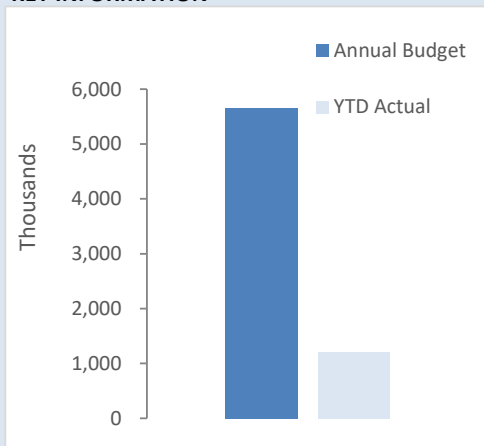
NOTE 8

CAPITAL ACQUISITIONS

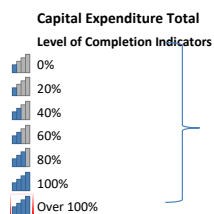
Capital Acquisitions	Adopted	Amended		YTD Actual Total	YTD Budget Variance
	Annual Budget	YTD Budget	Annual Budget		
	\$	\$	\$	\$	\$
Land and Buildings	2,740,000	79,996	2,740,000	112,856	32,860
Plant and Equipment	798,000	265,988	798,000	348,912	82,924
Furniture and Equipment	25,000	8,332	25,000	0	(8,332)
Infrastructure Assets - Roads	1,687,512	562,464	1,687,512	623,174	60,710
Infrastructure Assets - Drainage	159,005	52,988	159,005	398	(52,590)
Infrastructure Assets - Footpaths	0	0	0	0	0
Infrastructure Assets - Public Facilities	250,000	83,328	250,000	119,147	35,819
Capital Expenditure Totals	5,659,517	1,053,096	5,659,517	1,204,487	151,391
Capital acquisitions funded by:					
	\$	\$	\$	\$	\$
Capital Grants and Contributions	2,689,034	851,260	2,689,034	453,865	(397,395)
Borrowings	1,000,000	0	1,000,000	0	0
Other (Disposals & C/Fwd)	370,000	123,332	345,000	95,909	(27,423)
Council contribution - Cash Backed Reserves					
Various Reserves		50,000	50,000	50,000	0
Council contribution - operations		28,504	1,575,483	604,713	576,209
Capital Funding Total		1,053,096	5,659,517	1,204,487	151,391

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.

KEY INFORMATION

Acquisitions	Annual Budget	YTD Actual	% Spent
	\$5.66 M	\$1.2 M	21%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$2.69 M	\$.45 M	17%



Percentage YTD Actual to Annual Budget
 Expenditure over budget highlighted in red.

Completed %	Level of completion indicator, please see table at the top of this note for further detail.	Balance			Adopted			Amended	
		Account Number	Sheet Category	Job Number	Annual Budget	Annual Budget	YTD Budget	Total YTD	Variance (Under)/Over
Assets									
Land & Buildings									
		Medical Centre	075900 9230	C75J2	(1,500,000)	(1,500,000)	0	(1,682)	(1,682)
		Exhibition Hall/ Rec Centre	113900 9230	C11328	(40,000)	(40,000)	(13,332)	(19,935)	(6,603)
		Caravan Park Units	132900 9230	C13225	(200,000)	(200,000)	(66,664)	0	66,664
		Caravan Park 2x2 Self Contained Units	132900 9230	C13324	0	0	0	(91,239)	(91,239)
		Construction of New GROH Housing	148900 9230	C148+3	(1,000,000)	(1,000,000)	0	0	0
0.04		Total - Land & Buildings			(2,740,000)	(2,740,000)	(79,996)	(112,856)	(32,860)
Furniture & Equipment									
Health									
0.00		Replace Server	042904 9232	IT003	(25,000)	(25,000)	(8,332)	0	8,332
0.00		Total - Furniture & Equipment			(25,000)	(25,000)	(8,332)	0	8,332
Plant & Equipment									
Governance									
0.00		KE1	042903 9234	CKE1	(145,000)	(145,000)	(48,332)	0	48,332
0.00		KE002	042903 9234	CKE002	(68,000)	(68,000)	(22,664)	0	22,664
Other Property & Services									
		Semi Trash Pump - Waste Treatment Dam	148904 9234	CP46	0	0	0	(7,955)	(7,955)
Transport									
0.44		Team Leader Parks & Gardens Utility Replacement (KE05)	122901 9234	CKE05	(50,000)	(50,000)	(16,664)	(51,078)	(34,414)
		New Loader	122901 9234	CKE158	(420,000)	(420,000)	(140,000)	(244,500)	(104,500)
		KE2	122901 9234	CKE2	(65,000)	(65,000)	(21,664)	0	21,664
		Purchase - New Builders Ute	122901 9234	CKE549	(50,000)	(50,000)	(16,664)	(45,379)	(28,715)
0.44		Total - Plant & Equipment			(798,000)	(798,000)	(265,988)	(348,912)	(82,924)
Roads & Footpaths									
Transport									
1.00		Wheatbelt Secondary Freight Network - Kellerberrin to Beac	122900 9250	WSFNE001	0	0	0	(20,760)	(20,760)
1.00		Goldfields Road - Commodity Route - SLK 5.80 - 7.40	122900 9250	CRFE003	0	0	0	0	0
1.00		Baandee North Road - 22.54 - 26.54	122900 9250	RRGE0003	0	0	0	0	0
1.00		Kellerberrin-Yelbini Road - Clearing Permits	122900 9250	RRGE0006	0	0	0	(2,364)	(2,364)
1.00		Doodlakine South Road SLK 7.90 - 9.80	122900 9250	RRGE0007	0	0	0	0	0
1.00		Goldfields Road Reconstruction (7.4 - 9.4)	122900 9250	HSVPPE02	0	0	0	0	0
0.58		Doodlakine South Road - 9.8 - 12.40SLK Reconstruction work	122900 9250	RRGE0008	(770,837)	(770,837)	(256,936)	(443,702)	(186,766)
1.00		Sewell Street	122900 9250	RTRE0009	0	0	0	0	0
1.00		Connelly Street - Hinckley Street to Moore Street - Reconstr	122900 9250	RTRE0008	0	0	0	0	0
1.00		Scott Street (0.163 - 0.0440) Reconstruction Works	122900 9250	RTRE0012	0	0	0	0	0
0.09		Connelly Street (Bedford to Moore)	122900 9250	RTRE0013	(264,556)	(264,556)	(88,176)	(24,067)	64,109
0.03		Thornton Avenue (Full Length)	122900 9250	RTRE0014	(278,882)	(278,882)	(92,952)	(8,108)	84,844
0.00		Gravel Sheetting - Budget Purposes	122906 9250	GS999	(373,236)	(373,236)	(124,400)	0	124,400
1.00		Gravel Sheetting - Doodlakine Kunnonoppin Road	122906 9250	GS031	0	0	0	(45,605)	(45,605)
1.00		Kellerberrin-Yelbini Road	122906 9250	GS072	0	0	0	(2,711)	(2,711)
1.00		Gravel Sheetting -Mather Road	122906 9250	GS084	0	0	0	(21,371)	(21,371)
1.00		Old Yelbini Road	122906 9250	GS110	0	0	0	(201)	(201)
1.00		Gravel Sheetting - Ryan Road	122906 9250	GS121	0	0	0	(54,284)	(54,284)
1.00		Sewell & Hammond Street Footpaths	122911 9253	RTRE0010	0	0	0	0	0
0.37		Total - Roads & Footpaths			(1,687,512)	(1,687,512)	(562,464)	(623,174)	(60,710)
Public Facilities									
Community Amenities									
0.00		Cemetery Upgrades - Patio	105902 9254	C105J2	(50,000)	(50,000)	(16,664)	0	16,664
Recreation & Culture									
1.80		Oval Electrical Boxes & Lighting upgrades	113305 9254	C11302	(50,000)	(50,000)	(16,664)	(90,087)	(73,423)
1.00		Bowling Green Lights Project	113305 9254	C113J22	0	0	0	(223)	(223)
0.14		Centenary Park - Upgrades 25-26	113904 9254	C113I3	(150,000)	(150,000)	(50,000)	(20,687)	29,313
		Streets Roads and Bridges	122903 9254	C122+30	0	0	0	(8,150)	(8,150)
		Total - Public Facilities			(250,000)	(250,000)	(83,328)	(119,147)	(35,819)
Drainage									
Recreation And Culture									
0.00		Scott Street Drainage Upgrade	122904 9252	CWSPE001	(159,005)	(159,005)	(52,988)	(398)	52,590
0.00		Total - Drainage			(159,005)	(159,005)	(52,988)	(398)	52,590
0.21		Grand Total			(5,659,516)	(5,659,516)	(1,053,096)	(1,204,487)	(151,391)

(a) Information on Borrowings

Particulars/Purpose	01 Jul 2025	New Loans			Principal Repayments			Principal Outstanding			Interest & Guarantee Fee Repayments		
		Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Housing													
Loan 120 Police Housing (Hammond St)	250,732	0	0	0	44,130	74,579	74,579	206,602	176,153	176,153	7,856	6,666	6,666
Recreation and Culture													
Loan 118 Recreation Centre Construction	663,946	0	0	0	22,931	93,937	93,937	641,015	570,009	570,009	11,258	40,079	40,079
Loan 121 Swimming Pool	507,795	0	1,000,000	1,000,000	0	104,459	104,459	507,795	1,403,336	1,403,336	-1,337	20,398	20,398
Other Property & Services													
Loan 119 14 CEACA Units	75,577	0	0	0	10,543	42,676	42,676	65,034	32,901	32,901	625	1,886	1,886
	1,498,050	0	1,000,000	1,000,000	77,604	315,651	315,651	1,420,444	2,182,399	2,182,399	18,402	69,029	69,029
Current loan borrowings	315,653							238,049					
Non-current loan borrowings	1,182,395							1,182,395					
	1,498,048							1,420,444					

All debenture repayments were financed by general purpose revenue.

(b) Information on Leasing Liabilities

Particulars/Purpose	01 Jul 2025	New Financing			Lease Financing Principal Repayments			Lease Financing Principal Outstanding			Lease Financing Interest Repayments		
		Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Recreation and Culture													
Gymnasium Equipment	10,832	0	0	0	5,335	10,832	10,832	5,497	0	0	257	352	0
	10,832	0	0	0	5,335	10,832	10,832	5,497	0	0	257	352	0
	10,832	0	0	0	5,335	10,832	10,832	5,497	0	0	257	352	0
Current lease liability	10,279							5,497					
Non-current lease liability	0							0					
	10,279							5,497					

All lease repayments were financed by general purpose revenue.

SHIRE OF KELLERBERRIN
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 FOR THE PERIOD ENDED 31 OCTOBER 2025

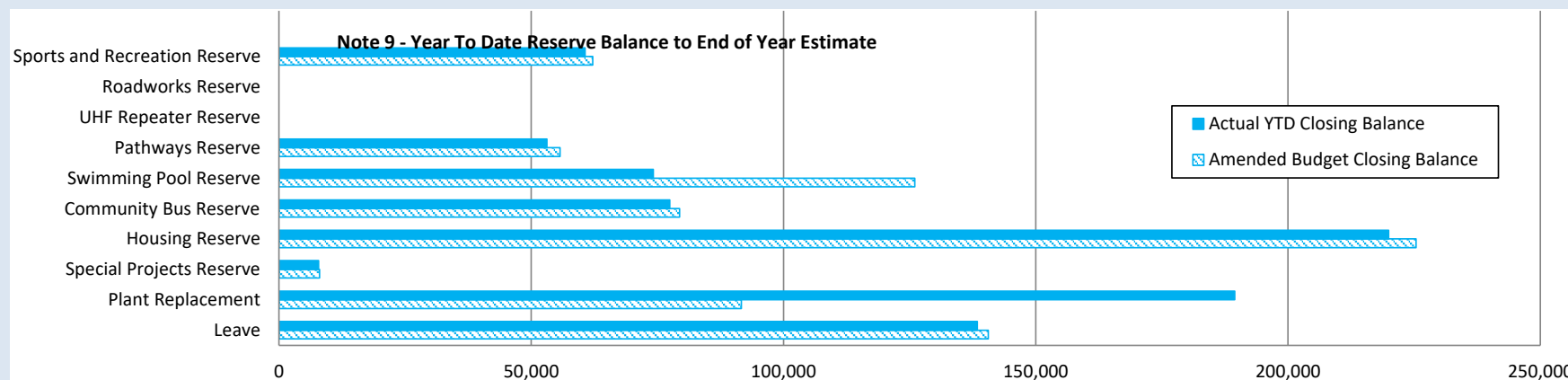
OPERATING ACTIVITIES
 NOTE 10
 CASH RESERVES

Cash Reserves

Reserve Name	Opening Balance	Amended Budget Interest Earned	Actual Interest Earned	Amended Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Amended Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave	88,390	2,206	17	50,000	50,000	0	0	140,596	138,407
Plant Replacement	89,414	2,232	24	0	100,000	0	0	91,646	189,438
Special Projects Reserve	7,852	196	0	0	0	0	0	8,048	7,852
Housing Reserve	219,902	5,490	28	0	0	0	0	225,392	219,929
Community Bus Reserve	77,472	1,934	10	0	0	0	0	79,406	77,482
Swimming Pool Reserve	74,190	1,852	9	50,000	0	0	0	126,042	74,199
Pathways Reserve	103,119	2,575	0	0	0	(50,000)	(50,000)	55,694	53,119
UHF Repeater Reserve	0	0	0	0	0	0	0	0	0
Roadworks Reserve	0	0	0	0	0	0	0	0	0
Sports and Recreation Reserve	60,672	1,515	8	0	0	0	0	62,187	60,679
	721,010	18,000	95	100,000	150,000	(50,000)	(50,000)	789,011	821,105

KEY INFORMATION

Reserve interest is being retained in Municipal Funds per the 25/26 adopted budget.



Other Current Liabilities	Note	Opening Balance 1 Jul 2025	Liability Increase	Liability Reduction	Closing Balance 31 Oct 2025
		\$	\$	\$	\$
Contract Liabilities					
Unspent grants, contributions and reimbursements					
- operating	12	2,276	38,500	(38,500)	2,276
- non-operating	13	57,865	666,966	(449,905)	274,926
Capital works retention funds		82,425	0	0	82,425
Total unspent grants, contributions and reimbursements		142,566	705,466	(488,405)	359,627
Provisions					
Annual leave		186,130	0	0	186,130
Long service leave		140,264	0	0	140,264
Total Provisions		326,394	0	0	326,394
Total Other Current Liabilities					686,021
Amounts shown above include GST (where applicable)					

KEY INFORMATION

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

Contract liabilities

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

OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent Operating Grant, Subsidies and Contributions Liability					Operating Grants, Subsidies and Contributions Revenue			
	Liability	Increase	Liability	Liability	Current	Adopted	Amended	Amended	YTD
	1 Jul 2025	in	Reduction	31 Oct 2025	Liability	Budget	Annual	YTD	Actual
	\$	Liability	(As revenue)	\$	\$	Revenue	Budget	Budget	Revenue
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Operating Grants and Subsidies									
Governance									
Business Administration Traineeship - Trainee Grant	0	0	0	0	0	2,000	2,000	664	0
General purpose funding	0	0	0	0	0				
Grants Commission (WALGGC) - General	0	0	0	0	0	895,161	895,161	223,790	254,658
Grants Commission (WALGGC) - Road	0	0	0	0	0	326,660	326,660	81,665	96,739
Law, order, public safety									
DFES	0	38,500	(38,500)	0	0	77,000	77,000	25,664	38,500
Transport									
Main Roads WA - Direct Grant	0	0	0	0	0	214,003	214,003	214,003	214,003
Main Roads WA - Street Lighting Subsidy	0	0	0	0	0	8,500	8,500	2,832	0
TOTALS	2,276	38,500	(38,500)	2,276	2,276	1,523,324	1,523,324	548,618	603,900

SHIRE OF KELLERBERRIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2025

NOTE 13

NON-OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent Non Operating Grants, Subsidies and Contributions Liability					n Operating Grants, Subsidies and Contributions Revenue			
	Liability 1 Jul 2025	Increase in Liability	Liability Reduction (As revenue)	Liability 31 Oct 2025	Current Liability 31 Oct 2025	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Non-Operating Grants and Subsidies									
Health									
Medical Centre Capital Contribution - Dryandra	0	0	0	0	0	1,500,000	1,500,000	500,000	0
Transport									
Scott Street Drainage Upgrade	0	0	0	0	0	98,500	98,500	32,832	0
Kellerberrin - Beacon Route - WSNF Funding 24-25	57,865	0	(20,760)	37,105	37,105	48,419	48,419	16,136	20,760
Doodlakine South Road - 9.8 - 12.40SLK Reconstruction works	0	400,926	(400,926)	0	0	501,158	501,158	167,052	400,926
Connelly Street (Bedford to Moore)	0	128,020	(22,090)	105,930	105,930	262,075	262,075	65,519	24,070
Thornton Avenue (Full Length)	0	138,020	(6,128)	131,892	131,892	278,882	278,882	69,721	8,108
	57,865	666,966	(449,905)	274,926	274,926	2,689,034	2,689,034	851,260	453,865
Total Non-operating grants, subsidies and contributions	57,865	666,966	(449,905)	274,926	274,926	2,689,034	2,689,034	851,260	453,865

SHIRE OF KELLERBERRIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2025

NOTE 14
BONDS & DEPOSITS AND TRUST FUNDS

In previous years, bonds and deposits were held as trust monies. They are still reported in this Note but also included in Restricted Cash - Bonds and Deposits and as a current liability in the books of Council.

Trust funds held at balance date over which the Shire has no control and which are not included in this statement are as follows:

Description	Opening Balance 01 Jul 2025	Amount Received	Amount Paid	Closing Balance 31 Oct 2025
	\$	\$	\$	\$
Restricted Cash - Bonds and Deposits				
St John Ambulance	0.00	0.00	0.00	0.00
Community Bus Bond	2,800.00	600.00	(400.00)	3,000.00
BCITF Levy	0.00	0.00	0.00	0.00
Bush Fire Brigade Funds - Trust	326.61	0.00	0.00	326.61
Bank Fees	0.00	0.00	0.00	0.00
Hall Bond	2,350.00	2,800.00	(2,450.00)	2,700.00
Building Registration Levy	421.00	918.72	(857.07)	482.65
Cuolahan/Cottle Room Bond	1,700.00	350.00	(100.00)	1,950.00
Football Club Monies	0.00	0.00	0.00	0.00
Housing Bond	4,504.00	0.00	(2,460.00)	2,044.00
Key Bond	10,885.00	1,900.00	(4,575.00)	8,210.00
Equipment Hire Bond Trust	525.00	150.00	(150.00)	525.00
Nomination Deposits	0.00	300.00	0.00	300.00
Transport (CRC) Licencing Trust	(4.16)	0.00	0.00	(4.16)
Donations	0.00	0.00	0.00	0.00
Prepaid Rates	0.00	0.00	0.00	0.00
Rec Centre Bonds	7,000.00	0.00	0.00	7,000.00
Restricted Grant Funds	0.00	0.00	0.00	0.00
Doodlakine Quarry Lease	0.00	0.00	0.00	0.00
Unclaimed Monies	0.00	0.00	0.00	0.00
WEROC Treasury Account	0.00	0.00	0.00	0.00
Sub-Total	30,507.45	7,018.72	(10,992.07)	26,534.10
Nil				
Sub-Total	0.00	0.00	0.00	0.00
	30,507.45	7,018.72	(10,992.07)	26,534.10

SHIRE OF KELLERBERRIN
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 FOR THE PERIOD ENDED 31 OCTOBER 2025

NOTE 15
 BUDGET AMENDMENTS

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

GL Code	Job #	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
		Budget Adoption			\$	\$	\$	\$
		Opening Surplus				0	0	0
					0	0	0	0

KEY INFORMATION

Budget ammendment required as funds budgeted to be transferred to Housing Reserve will now be used to purchase self - contained units for Caravan Park direct from Muni as per Council Min 107/23

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 budget materially.

The material variance adopted by Council for the 2025/26 year is \$10,000 and 10%.

Reporting Program	Var. \$	Var. %	Significant		Timing/ Permanent	Explanation of Variance
			Var. ▲▼	Var. \$		
Revenue from operating activities	\$	%				
Governance	13,617	91%	▲	\$	Timing	Insurance Reimbursements not budgeted for.
General Purpose Funding - Rates	24,524	1%	▲		Timing	
General Purpose Funding - Other	26,897	8%	▲		Timing	
Law, Order and Public Safety	13,985	53%	▲	\$	Timing	Budget Profiling
Health	(256)	(6%)	▼		Timing	
Education and Welfare	0				Timing	
Housing	(123,577)		▼	\$	Timing	Budget Profiling
Community Amenities	116,060	178%	▲	\$	Timing	Timing as all rubbish income allocated at time of rates billing
Recreation and Culture	(1,757)	(4%)	▼	\$	Timing	Budget Profiling
Transport	14,109	6%	▲		Timing	
Economic Services	15,502	12%	▲	\$	Timing	Budget Profiling
Other Property and Services	80,650	19%	▲	\$	Timing	POC's timing
Expenditure from operating activities						
Governance	2,563	1%	▲		Timing	
General Purpose Funding	13,083	24%	▲	\$	Timing	Budget Profiling
Law, Order and Public Safety	11,042	8%	▲		Timing	
Health	20,453	33%	▲	\$	Timing	Budget Profiling
Education and Welfare	7,888	48%	▲		Timing	
Housing	141,199	8695%	▲	\$	Timing	Budget Profiling
Community Amenities	13,008	6%	▲		Timing	
Recreation and Culture	(36,406)	(6%)	▼		Timing	
Transport	(277,334)	(25%)	▼	\$	Timing	Increase costs for contractors road maintenance
Economic Services	(74,418)	(28%)	▼	\$	Timing	Budget Profiling
Other Property and Services	(10,544)	(2%)	▼		Timing	
Investing Activities						
Non-operating Grants, Subsidies and Contributions	(397,395)	(47%)	▼	\$	Timing	Budget Profiling
Proceeds from Disposal of Assets	(27,423)	(22%)	▼	\$	Timing	Budget Profiling
Land and Buildings	(32,860)	(41%)	▼	\$	Timing	Budget Profiling
Plant and Equipment	(82,924)	(31%)	▼	\$	Timing	Budget Profiling
Furniture and Equipment	8,332	100%	▲		Timing	
Infrastructure Assets - Roads	(60,710)	(11%)	▼	\$	Timing	Budget Profiling
Infrastructure Assets - Footpaths	0				Timing	
Infrastructure Assets - Public Facilities	(35,819)	(43%)	▼	\$	Timing	Budget Profiling
Reporting Nature or Type	Var. \$	Var. %	Significant			
			Var. ▲▼	Var. \$		
Revenue from operating activities	\$	%				
Operating Grants, Subsidies and Contributions	55,282	10%	▲	\$	Timing	Budget Profiling
Interest Earnings	(15,038)	(43%)	▼	\$	Timing	Purley timing of when investments become due.
Other Revenue	2,674	1%	▲		Timing	
Expenditure from operating activities						
Utility Charges	11,336	8%	▲		Timing	
Insurance Expenses	(116,852)	(92%)	▼	\$	Timing	Budget Profiling