



LATE REPORTS AGENDA

Shire of West Arthur
Ordinary Council Meeting
Thursday 18 December 2025

NOTICE OF MEETING

Dear Elected Member

The next **Ordinary Council Meeting** meeting of the Shire of West Arthur will be held on Thursday 18 December 2025 in the Council Chambers commencing at 7:30 pm.

Vin Fordham Lamont
CHIEF EXECUTIVE OFFICER

DISCLAIMER

No responsibility whatsoever is implied or accepted by the Shire of West Arthur for any act, omission or statement or intimation occurring during Council or Committee meetings or during formal/informal conversations with staff. The Shire of West Arthur disclaims any liability for any loss whatsoever and howsoever caused arising out of reliance by any person or legal entity on any such act, omission or statement or intimation occurring during Council or Committee meetings or discussions. Any person or legal entity that act or fails to act in reliance upon any statement does so at the person's or legal entity's own risk.

In particular and without derogating in any way from the broad disclaimer above, in any discussion regarding any planning application or application for a licence, any statement or limitation of approval made by a member or officer of the Shire of West Arthur during the course of any meeting is not intended to be and is not taken as notice of approval from the Shire of West Arthur. The Shire of West Arthur warns that anyone who has an application lodged with the Shire of West Arthur must obtain and only should rely on WRITTEN CONFIRMATION of the outcome of the application, and any conditions attaching to the decision made by the Shire of West Arthur in respect of the application.



Forest to Wheatbelt

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16 NEW OR URGENT BUSINESS INTRODUCED BY DECISION OF THE MEETING**PROCEDURAL MOTION**

That Council accepts the late item – 16.1 Monthly Financial Reports – November 2025

16.1 MONTHLY FINANCIAL REPORTS - NOVEMBER 2025

Location:	N/A
Applicant:	N/A
Author:	Melinda King, Manager Financial Reporting
Authorising Officer:	Vin Fordham Lamont, Chief Executive Officer
Date:	16/12/2025
Disclosure of Interest:	Nil
Attachments:	1. Monthly Financial Report November 2025

SUMMARY:

Council is requested to consider the financial reports for the period ending 30 November 2025.

BACKGROUND:

The financial reports for the period ending 30 November 2025 are attached.

COMMENT:

If you have any questions regarding details in the financial reports, please get in touch with the office before Council meeting so that sufficient time is given to research the request. This will enable the information to be provided at the Council meeting.

CONSULTATION:

No consultation required.

STATUTORY ENVIRONMENT:

Regulation 34 (1) of the Local Government (Financial Management) Regulations 1996 states that a Local Government is to prepare each month a statement of financial activity reporting on the revenue and expenditure, as set out in the annual budget under regulation 22(1)(d), for the previous month (the relevant month) in the following detail —

- (a) annual budget estimates, taking into account any expenditure incurred for an additional purpose under section 6.8(1)(b) or (c); and
- (b) budget estimates to the end of the relevant month and
- (c) actual amounts of expenditure, revenue and income to the end of the relevant month and
- (d) material variances between the comparable amounts referred to in paragraphs (b) and (c); and

- (e) the net current assets at the end of the relevant month, and a note containing a summary explaining the composition of the net existing assets.

POLICY IMPLICATIONS:

Nil

FINANCIAL IMPLICATIONS:

There are no financial implications. Reported income and expenditure will be assessed by management as being consistent with the 2025/26 Annual Budget.

STRATEGIC IMPLICATIONS:

West Arthur Towards 2031

Theme: Leadership and Management

Outcome: Establish and maintain sound business and governance structures

Strategy: Ensure that the local community is provided with value for money through the prudent expenditure of rates

RISK IMPLICATIONS:

Risk management is the removal of uncertainty from business decisions. Risk is expressed in terms of likelihood it may occur and the consequences that may flow from it. The consequences may be positive or negative or simply a deviation from the expected. The risk or consequence may be related to health and safety; financial; business or service interruption; compliance; reputation; or the environment. ***Reference to the risk matrix below will generate a risk rating by assessing the likelihood and consequence and multiplying these scores by each other.*** The greater the risk rating, the greater the risk and the higher the need for specific plans to be developed. All items with a risk rating greater than 10 should be added to the Risk Register and specific controls developed.

Risk Themes:

A risk theme is the categorising of risk. For example, the collection of risks that represent compliance failure. The risk themes in the shire Risk Register include:

- Business Disruption
- Community Disruption
- IT or Communications Failure
- External Threat or Fraud
- Misconduct
- Inadequate safety or security practices
- Inadequate project or change management
- Errors Omissions or Delays
- Inadequate Document Management Processes
- Inadequate supplier / contract management
- Providing inaccurate advice / information
- Ineffective Employment practices
- Compliance failure
- Inadequate asset management
- Inadequate engagement practices
- Ineffective facility or event management
- Inadequate environmental management

Risk Matrix:

Consequence Likelihood		Insignificant	Minor	Moderate	Major	Catastrophic
		1	2	3	4	5
Almost Certain	5	Medium (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Medium (8)	High (12)	High (16)	Extreme (25)
Possible	3	Low (3)	Medium (6)	Medium (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Medium (6)	Medium (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Medium (5)

Description of Key Risk	Not preparing monthly financial statement which affects Council's ability to oversee the Shire's financial management.
Risk Likelihood (based on history and with existing controls)	Rare (1)
Risk Consequence	Minor (2)
Risk Rating (Prior to Treatment or Control): Likelihood x Consequence	Low (2)
Principal Risk Theme	Compliance Failure
Risk Action Plan (Controls or Treatment Proposed)	Prepare monthly financial statements for the Council

VOTING REQUIREMENTS:

Simple Majority

OFFICER RECOMMENDATION:

That Council accept the financial reports for the period ending 30 November 2025 as presented.

SHIRE OF WEST ARTHUR
MONTHLY FINANCIAL REPORT
(Containing the required statement of financial activity and statement of financial position)
For the period ended 30 November 2025

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

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SHIRE OF WEST ARTHUR
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2025

	Supplementary Information	Adopted Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.
OPERATING ACTIVITIES							
Revenue from operating activities							
General rates	10	2,252,484	2,252,484	2,251,345	(1,139)	(0.05%)	
Grants, subsidies and contributions	13	1,668,654	908,598	908,641	43	0.00%	
Fees and charges		406,331	216,313	221,800	5,487	2.54%	
Interest revenue		122,314	24,280	25,061	781	3.22%	
Other revenue		139,059	73,191	74,390	1,199	1.64%	
Profit on asset disposals	6	14,292	6,619	39,091	32,472	490.59%	▲
		4,603,134	3,481,485	3,520,328	38,843	1.12%	
Expenditure from operating activities							
Employee costs		(2,273,833)	(1,031,597)	(999,104)	32,493	3.15%	▲
Materials and contracts		(1,668,570)	(574,292)	(575,426)	(1,134)	(0.20%)	
Utility charges		(119,390)	(44,771)	(37,263)	7,508	16.77%	▲
Depreciation		(3,676,619)	(287,359)	(278,900)	8,459	2.94%	
Finance costs		(23,952)	(5,374)	(5,374)	0	0.00%	
Insurance		(157,053)	(157,053)	(158,967)	(1,914)	(1.22%)	
Other expenditure		(83,800)	(13,266)	(10,572)	2,694	20.31%	▲
Loss on asset disposals	6	(27,554)	0	0	0	0.00%	
		(8,030,771)	(2,113,712)	(2,065,606)	48,106	2.28%	
Non-cash amounts excluded from operating activities	Note 2(b)	3,689,881	217,280	176,927	(40,353)	(18.57%)	▼
Amount attributable to operating activities		262,244	1,585,053	1,631,649	46,596	2.94%	
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and contributions	14	4,428,614	104,000	103,518	(482)	(0.46%)	
Proceeds from disposal of assets	6	161,364	47,000	39,091	(7,909)	(16.83%)	▼
Proceeds from financial assets at amortised cost - self supporting loans		32,059	7,916	7,916	0	0.00%	
		4,622,037	158,916	150,525	(8,391)	(5.28%)	
Outflows from investing activities							
Payments for property, plant and equipment	5	(4,028,421)	(128,000)	(103,307)	24,693	19.29%	▲
Payments for construction of infrastructure	5	(1,662,428)	(269,000)	(269,001)	(1)	(0.00%)	
		(5,690,849)	(397,000)	(372,308)	24,692	6.22%	
Amount attributable to investing activities		(1,068,812)	(238,084)	(221,783)	16,301	6.85%	
FINANCING ACTIVITIES							
Inflows from financing activities							
Transfer from reserves	4	1,016,027	0	0	0	0.00%	
		1,016,027	0	0	0	0.00%	
Outflows from financing activities							
Repayment of borrowings	11	(91,151)	(23,923)	(23,923)	0	0.00%	
Transfer to reserves	4	(956,688)	(5,548)	(6,148)	(601)	(10.82%)	▼
		(1,047,839)	(29,471)	(30,071)	(601)	(2.04%)	
Amount attributable to financing activities		(31,812)	(29,471)	(30,071)	(601)	(2.04%)	
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year		838,380	838,380	860,021	21,641	2.58%	▲
Amount attributable to operating activities		262,244	1,585,053	1,631,649	46,596	2.94%	▲
Amount attributable to investing activities		(1,068,812)	(238,084)	(221,783)	16,301	6.85%	▲
Amount attributable to financing activities		(31,812)	(29,471)	(30,071)	(601)	(2.04%)	
Surplus or deficit after imposition of general rates		0	2,155,879	2,239,816	83,938		▲

KEY INFORMATION

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

* Refer to Note 3 for an explanation of the reasons for the variance.

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

**SHIRE OF WEST ARTHUR
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 30 NOVEMBER 2025**

	Supplementary Information	30 June 2025	30 November 2025
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	2,863,502	6,368,677
Trade and other receivables		554,984	585,910
Other financial assets		32,059	24,143
Inventories	8	102,097	102,097
TOTAL CURRENT ASSETS		3,552,642	7,080,827
NON-CURRENT ASSETS			
Other financial assets		276,008	276,008
Property, plant and equipment		19,859,864	19,692,008
Infrastructure		112,232,866	112,494,130
TOTAL NON-CURRENT ASSETS		132,368,738	132,462,146
TOTAL ASSETS		135,921,380	139,542,973
CURRENT LIABILITIES			
Trade and other payables	9	396,377	182,316
Other liabilities	12	30,198	2,329,493
Borrowings	11	91,151	67,228
Employee related provisions	12	372,217	374,259
TOTAL CURRENT LIABILITIES		889,943	2,953,296
NON-CURRENT LIABILITIES			
Borrowings	11	484,327	484,327
Employee related provisions		34,035	34,035
Other provisions		55,324	55,324
TOTAL NON-CURRENT LIABILITIES		573,686	573,686
TOTAL LIABILITIES		1,463,629	3,526,982
NET ASSETS		134,457,751	136,015,991
EQUITY			
Retained surplus		6,638,093	8,190,185
Reserve accounts	4	2,219,793	2,225,941
Revaluation surplus		125,599,865	125,599,865
TOTAL EQUITY		134,457,751	136,015,991

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

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

1 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PREPARATION

This prescribed financial report has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996*, prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

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.

Local Government (Financial Management) Regulations 1996, regulation 34 prescribes contents of the financial report. Supporting information does not form part of the financial report.

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.

Judgements and 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 that are 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:

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, infrastructure and investment property
- estimation uncertainties made in relation to lease accounting
- estimated useful life of intangible assets

SIGNIFICANT ACCOUNTING POLICES

Significant accounting policies utilised in the preparation of these statements are as described within the 2023-24 Annual Budget. Please refer to the adopted budget document for details of these policies.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 13 December 2025

**SHIRE OF WEST ARTHUR
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2025**

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

(a) Net current assets used in the Statement of Financial Activity	Supplementary Information	Adopted Budget	Last Year	Year to Date
		Opening 30 June 2025	Closing 30 June 2025	30 November 2025
Current assets		\$	\$	\$
Cash and cash equivalents	3	2,863,502	2,863,502	6,368,677
Trade and other receivables		487,562	554,984	585,910
Other financial assets		32,059	32,059	24,143
Inventories	8	102,097	102,097	102,097
Other assets	8	3,936	0	0
		3,489,156	3,552,642	7,080,827
Less: current liabilities				
Trade and other payables	9	(354,531)	(396,377)	(182,316)
Other liabilities	12	(30,198)	(30,198)	(2,329,493)
Borrowings	11	(91,151)	(91,151)	(67,228)
Employee related provisions	12	(366,876)	(372,217)	(374,259)
		(842,756)	(889,943)	(2,953,296)
Net current assets		2,646,400	2,662,699	4,127,531
Less: Total adjustments to net current assets	Note 2(c)	(1,808,020)	(1,802,678)	(1,887,715)
Closing funding surplus / (deficit)		838,380	860,021	2,239,816

(b) Non-cash amounts 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 amounts excluded from operating activities		Adopted Budget	YTD Budget	YTD Actual
		\$	(a)	(b)
Adjustments to operating activities				
Less: Profit on asset disposals	6	(14,292)	(6,619)	(39,091)
Add: Loss on asset disposals	6	27,554	0	0
Add: Depreciation		3,676,619	287,359	278,900
Movement in current employee provisions associated with restricted cash		0	(63,460)	(62,882)
Total non-cash amounts excluded from operating activities		3,689,881	217,280	176,927

(c) Current assets and liabilities excluded from budgeted deficiency

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.

Adjustments to net current assets		Adopted Budget	Last Year	Year to Date
		Opening 30 June 2025	Closing 30 June 2025	30 November 2025
Less: Reserve accounts				
Less: Reserve accounts	4	(2,219,793)	(2,219,793)	(2,225,941)
Less: Financial assets at amortised cost - self supporting loans				
- Current financial assets at amortised cost - self supporting loans	8	(32,059)	(32,059)	(24,143)
- Land held for resale		(79,118)	(79,118)	(79,118)
Add: Current liabilities not expected to be cleared at the end of the year:				
- Current portion of borrowings	11	91,151	91,151	67,228
- Employee Benefit Provision		431,799	437,141	374,259
Total adjustments to net current assets	Note 2(a)	(1,808,020)	(1,802,678)	(1,887,715)

CURRENT AND NON-CURRENT CLASSIFICATION

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

**SHIRE OF WEST ARTHUR
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2025**

3 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 2025-26 year is \$10,000 or 10.00% whichever is the greater.

Description

Revenue from operating activities

Profit on asset disposals

Profit on sale to be processed. No material variance expected.

Expenditure from operating activities

Employee costs

Employee costs are below budget due to staff changeover

Materials and contracts

Ranger services are \$11,000 greater than expected year to date.
This is offset by minor variances in other areas.

Non-cash amounts excluded from operating activities

Profit/Loss on sale of vehicle to be processed - no material variance expected.

Outflows from investing activities

Payments for property, plant and equipment

Road counters below budget.

Manager of Works and Services vehicle below budget.

Surplus or deficit at the start of the financial year

Variance is due to insurance and bushfire reimbursements relating to 2425 received post budget adoption.

Surplus or deficit after imposition of general rates

Due to variances described above

Var. \$	Var. %	
\$	%	
32,472	490.59%	▲
32,493	3.15%	▲
(1,134)	0.00%	
(40,353)	(18.57%)	▼
24,693	19.29%	▲
21,641	2.58%	▲
83,938	0.00%	▲

**SHIRE OF WEST ARTHUR
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2025**

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$0.84 M	\$0.84 M	\$0.86 M	\$0.02 M
Closing	\$0.00 M	\$2.16 M	\$2.24 M	\$0.08 M
Refer to Statement of Financial Activity				

Cash and cash equivalents		
	\$6.37 M	% of total
Unrestricted Cash	\$4.14 M	65.0%
Restricted Cash	\$2.23 M	35.0%
Refer to 3 - Cash and Financial Assets		

Payables	
	\$0.18 M
Trade Payables	\$0.01 M
0 to 30 Days	48.5%
Over 30 Days	51.5%
Over 90 Days	51.5%
Refer to 9 - Payables	

Receivables	
	\$0.05 M
Rates Receivable	\$0.54 M
Trade Receivable	\$0.05 M
Over 30 Days	26.8%
Over 90 Days	17.6%
Refer to 7 - Receivables	

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.26 M	\$1.59 M	\$1.63 M	\$0.05 M
Refer to Statement of Financial Activity			

Rates Revenue		
YTD Actual	\$2.25 M	% Variance
YTD Budget	\$2.25 M	(0.1%)
Refer to 10 - Rate Revenue		

Grants and Contributions		
YTD Actual	\$0.91 M	% Variance
YTD Budget	\$0.91 M	0.0%
Refer to 13 - Grants and Contributions		

Fees and Charges		
YTD Actual	\$0.22 M	% Variance
YTD Budget	\$0.22 M	2.5%
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)
(\$1.07 M)	(\$0.24 M)	(\$0.22 M)	\$0.02 M
Refer to Statement of Financial Activity			

Proceeds on sale		
YTD Actual	\$0.04 M	%
Adopted Budget	\$0.16 M	24.2%
Refer to 6 - Disposal of Assets		

Asset Acquisition		
YTD Actual	\$0.27 M	% Spent
Adopted Budget	\$1.66 M	16.2%
Refer to 5 - Capital Acquisitions		

Capital Grants		
YTD Actual	\$0.10 M	% Received
Adopted Budget	\$4.43 M	2.3%
Refer to 5 - Capital Acquisitions		

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.03 M)	(\$0.03 M)	(\$0.03 M)	(\$0.00 M)
Refer to Statement of Financial Activity			

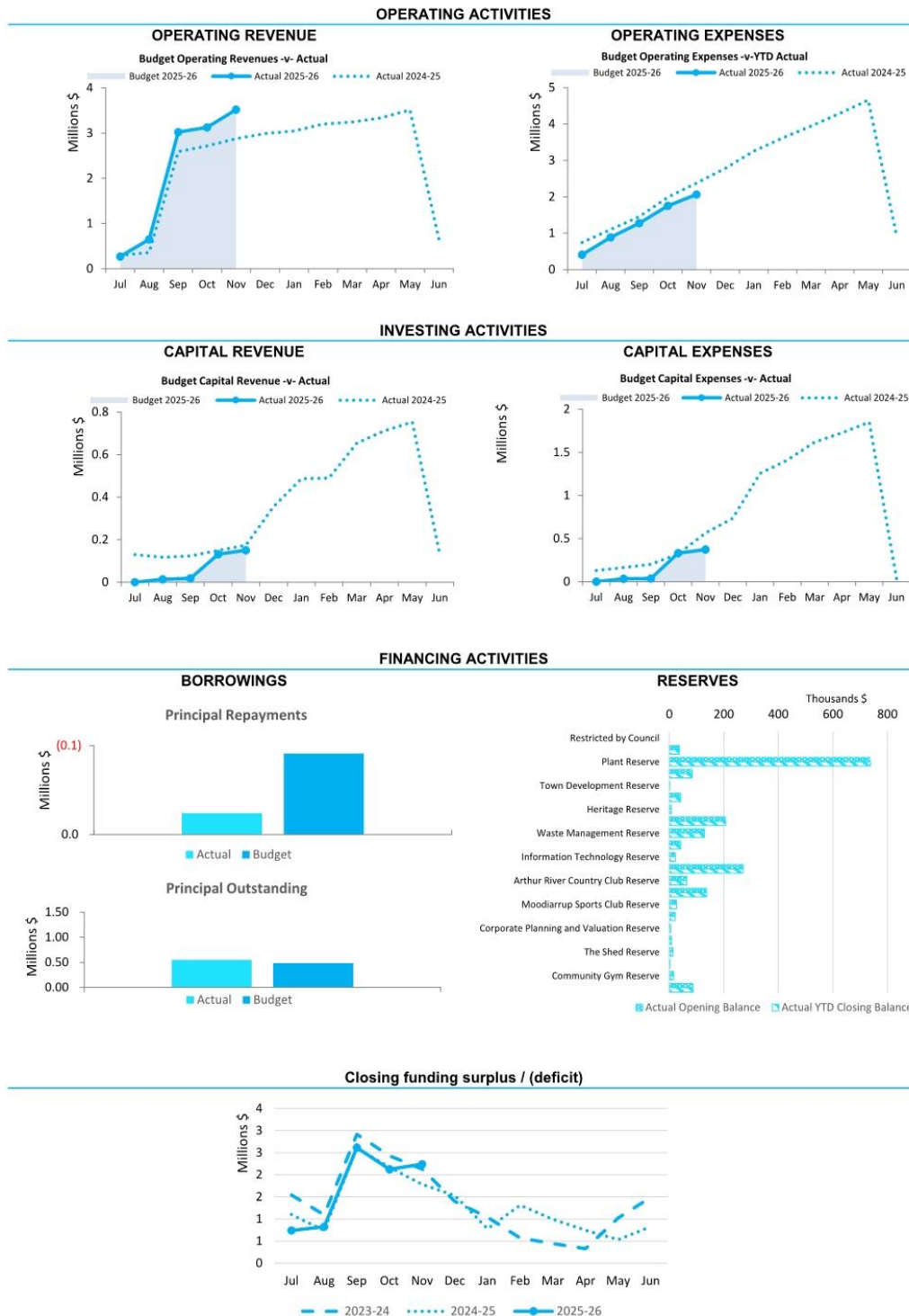
Borrowings	
Principal repayments	(\$0.02 M)
Interest expense	(\$0.01 M)
Principal due	\$0.55 M
Refer to 11 - Borrowings	

Reserves	
Reserves balance	\$2.23 M
Interest earned	\$0.01 M
Refer to 4 - Cash Reserves	

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

**SHIRE OF WEST ARTHUR
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2025**

2 KEY INFORMATION - GRAPHICAL



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

SHIRE OF WEST ARTHUR
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2025

3 CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted \$	Restricted \$	Total Cash \$	Trust \$	Institution	Interest Rate	Maturity Date
Municipal cash at bank	Cash and cash equivalents	2,936,326	0	2,936,326	0	NAB	0.01%	N/A
Municipal cash at bank - CM	Cash and cash equivalents	56,310	0	56,310	0	NAB	0.50%	N/A
Municipal cash at bank - at call	Cash and cash equivalents	1,150,000	0	1,150,000	0	WA Treasury	3.55%	N/A
Reserve - CM	Cash and cash equivalents	0	174	174	0	NAB	0.50%	N/A
Reserve	Cash and cash equivalents	0	1,500,000	1,500,000	0	NAB	4.10%	16/6/2026
Cash on hand	Cash and cash equivalents	100	0	100	0	CASH	0.00%	N/A
Reserve - BOQ	Cash and cash equivalents	0	725,767	725,767	0	BOQ	4.05%	3/2/2026
Total		4,142,736	2,225,941	6,368,677	0			
Comprising								
Cash and cash equivalents		4,142,736	2,225,941	6,368,677	0			
		4,142,736	2,225,941	6,368,677	0			

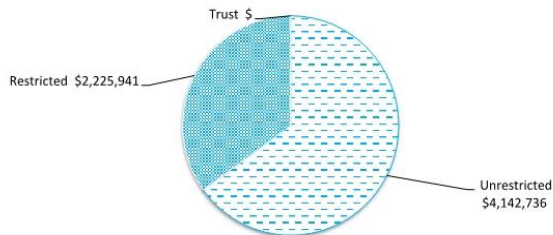
KEY INFORMATION

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.



**SHIRE OF WEST ARTHUR
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2025**

4 RESERVE ACCOUNTS

Reserve name	Budget Opening Balance	Budget Interest Earned	Budget Transfers In (+)	Budget Transfers Out (-)	Budget Closing Balance	Actual Opening Balance	Actual Interest Earned	Actual Transfers In (+)	Actual Transfers Out (-)	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Council										
Leave Reserve	37,034	1,243	40,000	0	78,277	37,034	103	0	0	37,137
Plant Reserve	735,456	24,675	200,000	(652,420)	307,711	735,456	2,037	0	0	737,493
Building Reserve	83,703	2,808	0	(80,000)	6,511	83,703	232	0	0	83,935
Town Development Reserve	1,728	58	0	0	1,786	1,728	5	0	0	1,733
Recreation Reserve	41,676	1,398	0	(16,000)	27,074	41,676	115	0	0	41,791
Heritage Reserve	7,437	250	0	0	7,687	7,437	21	0	0	7,458
Community Housing Reserve	205,439	6,893	12,000	0	224,332	205,439	569	0	0	206,008
Waste Management Reserve	128,158	4,300	0	0	132,458	128,158	355	0	0	128,513
Darkan Swimming Pool Reserve	41,361	1,388	0	(10,000)	32,749	41,361	115	0	0	41,476
Information Technology Reserve	22,166	744	0	0	22,910	22,166	61	0	0	22,227
Darkan Sport and Community Centre Reserve	270,835	9,087	40,000	0	319,922	270,835	750	0	0	271,585
Arthur River Country Club Reserve	64,240	2,155	6,000	0	72,395	64,240	178	0	0	64,418
Museum Reserve	136,563	4,582	0	(5,000)	136,145	136,563	378	0	0	136,941
Moodiarrup Sports Club Reserve	26,680	895	5,000	0	32,575	26,680	74	0	0	26,754
Landcare Reserve	21,626	726	0	(8,000)	14,352	21,626	60	0	0	21,686
Corporate Planning and Valuation Reserve	5,034	169	0	0	5,203	5,034	14	0	0	5,048
Kids Central Reserve	7,971	267	0	0	8,238	7,971	22	0	0	7,993
The Shed Reserve	13,455	451	0	0	13,906	13,455	37	0	0	13,492
Recreation Trails Reserve	2,827	95	0	0	2,922	2,827	8	0	0	2,835
Community Gym Reserve	15,098	507	0	(10,000)	5,605	15,098	42	0	0	15,140
Economic Development Reserve	86,456	3,303	0	(50,927)	38,832	86,456	239	0	0	86,695
Road Reserve	264,850	8,482	579,212	(183,680)	668,864	264,850	734	0	0	265,584
-	0	0	0	0	0	0	0	0	0	0
	2,219,793	74,476	882,212	(1,016,027)	2,160,454	2,219,793	6,148	0	0	2,225,941

**SHIRE OF WEST ARTHUR
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2025**

INVESTING ACTIVITIES

5 CAPITAL ACQUISITIONS

	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Capital acquisitions				
Land - freehold land	3,164,890	34,000	33,518	(482)
Buildings - non-specialised	114,525	2,000	4,682	2,682
Furniture and equipment	6,000	0	0	0
Plant and equipment	743,006	92,000	65,107	(26,893)
Acquisition of property, plant and equipment	4,028,421	128,000	103,307	(24,693)
Infrastructure - roads	1,337,741	261,000	261,264	264
Infrastructure - Other	324,687	8,000	7,737	(263)
Acquisition of infrastructure	1,662,428	269,000	269,001	(49,385)
Total capital acquisitions	5,690,849	397,000	372,308	(74,078)
Capital Acquisitions Funded By:				
Capital grants and contributions	4,428,614	104,000	103,518	(482)
Other (disposals & C/Fwd)	161,364	47,000	39,091	(7,909)
Reserve accounts				
Plant Reserve	652,420	0	0	0
Building Reserve	80,000	0	0	0
Recreation Reserve	16,000	0	0	0
Darkan Swimming Pool Reserve	10,000	0	0	0
Museum Reserve	5,000	0	0	0
Landcare Reserve	8,000	0	0	0
Community Gym Reserve	10,000	0	0	0
Economic Development Reserve	50,927	0	0	0
Contribution - operations	268,524	246,000	229,699	(16,301)
Capital funding total	5,690,849	397,000	372,308	(24,692)

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.

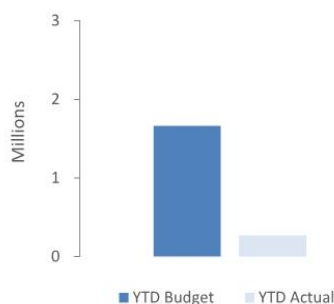
Initial recognition and measurement for assets held at cost

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.

































Payments for Capital Acquisitions



**SHIRE OF WEST ARTHUR
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2025**

INVESTING ACTIVITIES

5 CAPITAL ACQUISITIONS - DETAILED

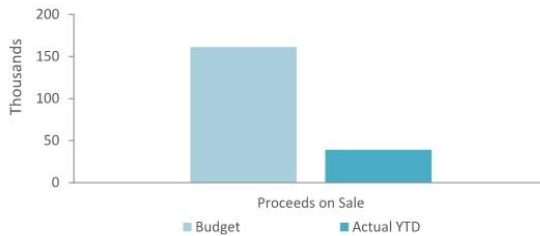
Account Description	Adopted		YTD Actual	Variance (Under)/Over
	Budget	YTD Budget		
	\$	\$	\$	\$
Furniture				0
 Replace Printer/Copier	(6,000)	0	0	0
	0	0	0	0
Land & Buildings				
 Staff house - King Street completion	(114,525)	0	0	0
 Station Masters House completion of transfer	0	0	(2,652)	2,652
 Housing project head works HSP 1	(145,876)	(34,000)	(33,518)	(482)
 Housing project head works HSP 2	(2,992,014)	0	0	0
 Industrial Land Growden Place	(27,000)	(2,000)	(2,030)	30
		0	0	0
Infrastructure				
 Point to Point wireless - Darkan Hall	(9,954)	0	0	0
 Darkan Town Dam tank upgrade	(42,036)	0	0	0
 SOWA building water catchment	(37,438)	0	0	0
 Disaster ready - Darkan Town Hall	(91,371)	0	0	0
 Standpipe card readers	(86,242)	0	0	0
 Niche wall - Darkan Cemetary	(20,000)	0	0	0
 Darkan Gym replacement equipment	(10,000)	(8,000)	(7,737)	(263)
 Truck Parking Bay - Survey design	(10,743)	0	0	0
 Burrowes - Hillman back lane drainage	(16,903)	0	0	0
Plant & Equipment				
 6 Wheeler 3 way Tip and dolly	(349,420)	0	0	0
 Ute replacement	(50,000)	0	0	0
 Works manager vehicle replacement	(65,000)	(65,000)	(53,261)	(11,739)
 MCS vehicle replacement	(41,586)	0	0	0
 Roller	(90,000)	0	0	0
 Pip Jeter trailer	(120,000)	0	0	0
 Road counters	(27,000)	(27,000)	(11,846)	(15,154)
		0	0	0
Roads				
 Bowelling Duranillin Road - RRG	(348,838)	0	(60)	60
 Boyup Brook Road (Arthur River-Dinninup Road) - RRG	(265,203)	(5,000)	(4,098)	(902)
 Moodiarrup Changerup Road - RRG	(105,000)	(105,000)	(106,138)	1,138
 Darkan Williams Road - WSFN	(49,121)	0	0	0
 Bridge works Bokal North Road - R2R	(71,248)	(50,000)	(49,796)	(204)
 Bridge work Hughes Mill Road - R2R	(71,247)	(44,000)	(43,480)	(520)
 Bridge work Boyup Brook Arthur River Road - R2R	(8,460)	(10,000)	(10,206)	206
 Trigwell Bridge - R2R	(168,619)	0	0	0
 Stewart Street Memorial Drive - R2R	(94,751)	(19,000)	(19,304)	304
 Bokal North Road - R2R	(155,254)	(28,000)	(28,182)	182
	(5,690,849)	(397,000)	(372,308)	(24,692)

**SHIRE OF WEST ARTHUR
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2025**

OPERATING ACTIVITIES

6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Land - freehold land								
	Industrial land Growden Place	64,059	50,000	0	(14,059)	0	0	0	0
	Plant and equipment								
	Holden Rodeo	0	2,000	2,000	0	0	0	0	0
	Toyota Hilux	0	2,000	2,000	0	0	0	0	0
	Toyota Hilux	0	2,000	2,000	0	0	0	0	0
	Works Manager Vehicle	40,381	47,000	6,619	0	0	39,091	39,091	0
	Cherry Picker	327	2,000	1,673	0	0	0	0	0
	MCS Vehicle	50,619	46,364	0	(4,255)	0	0	0	0
	Multi Roller	19,240	10,000	0	(9,240)	0	0	0	0
		174,626	161,364	14,292	(27,554)	0	39,091	39,091	0



SHIRE OF WEST ARTHUR
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2025

OPERATING ACTIVITIES

7 RECEIVABLES

Rates receivable

	30 Jun 2025	30 Nov 2025
Opening arrears previous years	280,916	218,668
Levied this year	2,114,496	2,251,345
Less - collections to date	(2,176,744)	(1,809,617)
Gross rates collectable	218,668	660,396
Allowance for impairment of rates receivable	(119,665)	(119,665)
Net rates collectable	99,003	540,731
% Collected	90.9%	73.3%

\$329,611 relates to instalments receivable at 30 November 2025



Receivables - general

	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	33,064	3,984	198	7,933	45,179
Percentage	0.0%	73.2%	8.8%	0.4%	17.6%	
Balance per trial balance						
Trade receivables						45,179
Total receivables general outstanding						45,179

Amounts shown above include GST (where applicable)

KEY INFORMATION

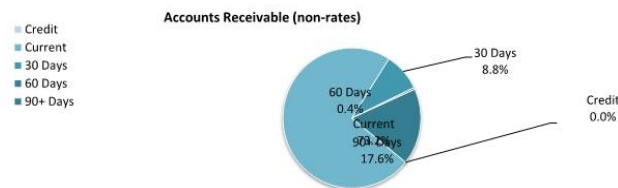
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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.



**SHIRE OF WEST ARTHUR
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2025**

OPERATING ACTIVITIES

8 OTHER CURRENT ASSETS

	Opening Balance 1 July 2025	Asset Increase	Asset Reduction	Closing Balance 30 November 2025
	\$	\$	\$	\$
Other current assets				
Other financial assets at amortised cost				
Financial assets at amortised cost - self supporting loans	32,059		(7,916)	24,143
Inventory				
Fuel and materials	22,979	0	0	22,979
Land held for resale	79,118		0	79,118
Total other current assets	134,156	0	(7,916)	126,240
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.

**SHIRE OF WEST ARTHUR
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2025**

OPERATING ACTIVITIES

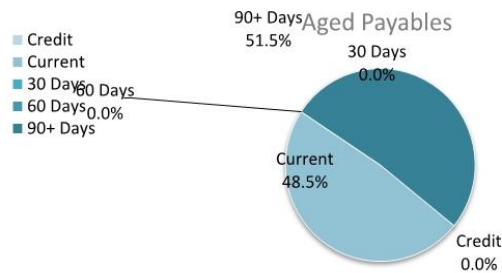
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	88,379	0	0	93,937	182,316
Percentage	0.0%	48.5%	0.0%	0.0%	51.5%	
Balance per trial balance						
Sundry creditors						5,411
ATO liabilities						29,524
Other payables						93,937
Collections						53,444
Total payables general outstanding						182,316

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.



SHIRE OF WEST ARTHUR
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2025

OPERATING ACTIVITIES

10 RATE REVENUE

General rate revenue

RATE TYPE	Rate in	Number of	Rateable	Rate	Budget	Total	Rate	YTD Actual	Total
	\$ (cents)	Properties	Value	Revenue	Interim	Revenue	Revenue	Interim	Revenue
				\$	\$	\$	\$	\$	\$
Gross rental value									
GRV Townsite	0.076930	96	1,067,506	82,123	0	82,123	82,123	219	82,342
GRV Commercial	0.076930	11	228,540	17,582	0	17,582	17,582	0	17,582
GRV Industrial	0.076930	5	105,960	7,921	0	7,921	7,921	0	7,921
GRV Other Townsite	0.076930	15	125,944	9,689	0	9,689	9,689	0	9,689
Unimproved value									
UV Rural	0.002883	369	704,777,000	2,031,872	0	2,031,872	2,031,872	(627)	2,031,245
Sub-Total		496	706,304,950	2,149,187	0	2,149,187	2,149,187	(408)	2,148,779
Minimum payment									
Minimum Payment \$									
Gross rental value									
GRV Townsite	673	35	179,944	23,555	0	23,555	23,555	0	23,555
GRV Commercial	673	10	22,440	6,730	0	6,730	6,730	0	6,730
GRV Industrial	673	5	9,690	3,365	0	3,365	3,365	0	3,365
GRV Other Townsite	471	19	20,820	8,949	0	8,949	8,949	0	8,949
UV Rural	673	84	12,222,399	56,532	0	56,532	56,532	(731)	55,801
Sub-total		153	12,455,293	99,131	0	99,131	99,131	(731)	98,400
Amount from general rates						2,248,318			2,247,179
Ex-gratia rates						4,166	0	0	4,166
Total general rates						2,252,484			2,251,345

SHIRE OF WEST ARTHUR
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2025

FINANCING ACTIVITIES

11 BORROWINGS

Repayments - borrowings

Information on borrowings

Particulars	Loan No.	New Loans			Principal Repayments		Principal Outstanding		Interest Repayments	
		1 July 2025	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Industrial Land	72	5,798	0	0	(2,886)	(5,798)	2,912	0	(47)	(86)
ERP	75	117,196	0	0	(6,768)	(27,499)	110,428	89,697	(1,224)	(5,216)
Loader	74	204,133	0	0	(6,353)	(25,795)	197,780	178,338	(2,042)	(9,145)
		327,127	0	0	(16,007)	(59,092)	311,120	268,035	(3,313)	(14,447)
Self supporting loans										
WA Cottage Homes	73	248,351	0	0	(7,916)	(32,059)	240,435	216,292	(2,061)	(9,505)
		248,351	0	0	(7,916)	(32,059)	240,435	216,292	(2,061)	(9,505)
Total		575,478	0	0	(23,923)	(91,151)	551,555	484,327	(5,374)	(23,952)
Current borrowings		91,151					67,228			
Non-current borrowings		484,327					484,327			
		575,478					551,555			

All debenture repayments were financed by general purpose revenue.

Self supporting loans are financed by repayments from third parties.

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 materially 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.

**SHIRE OF WEST ARTHUR
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2025**

OPERATING ACTIVITIES

12 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2025	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 30 November 2025
		\$	\$	\$	\$	\$
Other current liabilities						
Other liabilities						
Capital grant/contributions liabilities		30,198	0	2,402,813	(103,518)	2,329,493
Total other liabilities		30,198	0	2,402,813	(103,518)	2,329,493
Employee Related Provisions						
Provision for annual leave		143,723	0	0	0	143,723
Provision for long service leave		220,807	0	0	0	220,807
Other leave provisions [describe]		7,687	0	2,042	0	9,729
Total Provisions		372,217	0	2,042	0	374,259
Total other current liabilities		402,415	0	2,404,855	(103,518)	2,703,752

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 14

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.

SHIRE OF WEST ARTHUR
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2025

OPERATING ACTIVITIES

13 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability	Increase in	Decrease in	Liability	Current	Adopted	YTD	YTD
	1 July 2025	Liability	Liability	30 Nov 2025	Liability	Budget	Budget	Revenue
	\$	\$	(As revenue)	\$	\$	\$	\$	\$
Grants and subsidies								
Grants Commission - General (WALGCC)	0	0	0	0	0	328,274	164,138	164,137
Grants Commission - Roads (WALGCC)	0	0	0	0	0	356,592	178,296	178,296
Grants Commission - Special Project Bridges	0	0	0	0	0	674,000	337,000	337,000
Governance								
National Australia Day Grant	0	2,000	0	2,000	2,000	0	0	0
DFES Grant - Operating	0	0	0	0	0	58,000	29,776	29,776
Community Amenities								
Protection of the Environment	0	0		0	0	7,200	0	0
Lake Towerrinning	0	0	0	0	0	20,000	0	0
Direct Road Grant	0	0	0	0	0	199,388	199,388	199,388
Footpath Plan	0	5,000	0	5,000	5,000	25,000		0
	0	7,000	0	7,000	7,000	1,668,454	908,598	908,597
Contributions								
Contributions Minor	0	0		0	0	200	0	44
	0	0	0	0	0	200	0	44
TOTALS	0	7,000	0	7,000	7,000	1,668,654	908,598	908,641

**SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2025**

INVESTING ACTIVITIES

14 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Adopted Budget	YTD	YTD Revenue
	1 July 2025		(As revenue)	30 Nov 2025	30 Nov 2025	Revenue	Budget	Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies								
Law, Order, Public Safety								
Wi - Fi Grant	0	4,500	0	4,500	4,500	4,777	0	0
Disaster Ready Grant	0	0	0	0	0	73,097	0	0
Transport								
Roads to Recovery	0	0	0	0	0	569,579	0	0
Regional Road Group	0	189,343	(70,000)	119,343	119,343	479,361	70,000	70,000
WSFN	0	0	0	0	0	49,121	0	0
Economic Services								
Dwer Community Water	0	14,713	0	14,713	14,713	29,425	0	0
DWER Community Water tanks	0	0	0	0	0	26,026	0	0
DWER Standpipe readers						59,338	0	0
Housing Support Program Stream 1	0	92,848	(33,518)	59,330	59,330	145,876	34,000	33,518
Housing Support Program Stream 2	0	2,094,409	0	2,094,409	2,094,409	2,992,014	0	0
	0	2,395,813	(103,518)	2,292,295.00	2,292,295.00	4,428,614	104,000	103,518

SHIRE OF WEST ARTHUR
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2025

15 BUDGET AMENDMENTS

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

Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
			\$	\$	\$	\$
Budget adoption						0
Loan from WATC for Western Power connection of industrial land	SCM-2025-087	Capital revenue		110,000	0	110,000
Western Power expenditure - connection of power	SCM-2025-087	Capital expenses			(110,000)	0
Reduction in Financial Assistance Grant - addressed in budget					0	0
Road closure expenditure postponed	OCM-2025-136	Operating expenses		24,400		24,400
Reduced wages parks and gardens	OCM-2025-136	Operating expenses		7,500		31,900
Printer replacement postponed	OCM-2025-136	Capital expenses		6,000		37,900
Lotterywest grant - Lake Towerrinning - included in budget	OCM-2025-136	Operating revenue		20,000	0	57,900
Landcare expenditure reduction	OCM-2025-136	Operating expenses		37,000		94,900
Variance in surplus - included in previous year.	OCM-2025-136	Operating revenue		20,630		115,530
Transfer to road reserve needs to increase by \$94,788. - address in budget review						115,530
Election cost reduction	OCM-2025-136	Operating expenses		7,500		123,030
Membership fees IPWEA	OCM-2025-136	Operating expenses			(7,500)	115,530
Reduce reticulation at Admin Office	OCM-2025-136	Operating expenses		8,000		123,530
Purchase Starlink for Fire brigades and works	OCM-2025-136	Operating expenses			(1,500)	122,030
Purchase CCTV cameras	OCM-2025-136	Operating expenses			(3,500)	118,530
Purchase tablet for works manager	OCM-2025-136	Operating expenses			(3,000)	115,530
				241,030	(125,500)	115,530