

MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)

For the period ended 31 March 2026

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

TABLE OF CONTENTS

Statement of financial activity	2
Statement of financial position	3
Note 1 Basis of preparation	4
Note 2 Net current assets information	5
Note 3 Explanation of variances	6

SHIRE OF TAMMIN
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2026

	Amended Budget Estimates	YTD Budget Estimates	YTD Actual	Variance* \$	Variance* %	Var.
Note	(a)	(b)	(c)	(c) - (b)	((c) - (b))/(b)	
	\$	\$	\$	\$	%	
OPERATING ACTIVITIES						
Revenue from operating activities						
General rates	1,409,016	1,409,016	1,366,962	(42,054)	(2.98%)	
Grants, subsidies and contributions	916,605	687,429	728,011	40,582	5.90%	
Fees and charges	145,520	117,389	145,255	27,866	23.74%	▲ ☺
Interest revenue	81,700	61,263	61,525	262	0.43%	
Other revenue	34,300	25,650	29,371	3,721	14.51%	
Profit on asset disposals	11,000	8,253	0	(8,253)	(100.00%)	
	2,598,141	2,309,000	2,331,124	22,124	0.96%	
Expenditure from operating activities						
Employee costs	(1,126,963)	(865,580)	(857,087)	8,493	0.98%	
Materials and contracts	(1,213,834)	(906,262)	(584,274)	321,988	35.53%	▲ ☺
Utility charges	(147,548)	(110,439)	(76,513)	33,926	30.72%	▲ ☺
Depreciation	(1,487,151)	(1,115,253)	(1,175,158)	(59,905)	(5.37%)	
Finance costs	(296)	(197)	(197)	0	0.00%	
Insurance	(124,071)	(92,916)	(125,044)	(32,128)	(34.58%)	▼ ☹
Other expenditure	(108,048)	(80,973)	(87,026)	(6,053)	(7.48%)	
	(4,207,911)	(3,171,620)	(2,905,299)	266,321	8.40%	
Non cash amounts excluded from operating activities	2(c) 1,476,151	1,107,000	1,175,158	68,158	6.16%	
Amount attributable to operating activities	(133,619)	244,380	600,983	356,603	145.92%	
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from capital grants, subsidies and contributions	1,103,981	827,979	513,184	(314,795)	(38.02%)	▼ ☹
Proceeds from disposal of assets	18,000	0	0	0	0.00%	
	1,121,981	827,979	513,184	(314,795)	(38.02%)	
Outflows from investing activities						
Acquisition of property, plant and equipment	(453,256)	(390,927)	(357,938)	32,989	8.44%	
Acquisition of infrastructure	(1,447,910)	(473,643)	(394,102)	79,541	16.79%	▲ ☺
	(1,901,166)	(864,570)	(752,040)	112,530	13.02%	
Amount attributable to investing activities	(779,185)	(36,591)	(238,856)	(202,265)	(552.77%)	
FINANCING ACTIVITIES						
Inflows from financing activities						
Transfer from reserves	1,689,719	0	0	0	0.00%	
	1,689,719	0	0	0	0.00%	
Outflows from financing activities						
Repayment of borrowings	(14,618)	(7,260)	(7,260)	0	0.00%	
Transfer to reserves	(1,500,188)	0	0	0	0.00%	
	(1,514,806)	(7,260)	(7,260)	0	0.00%	
Amount attributable to financing activities	174,913	(7,260)	(7,260)	0	0.00%	
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year	2(a) 1,185,361	1,185,361	1,084,916	(100,445)	(8.47%)	
Amount attributable to operating activities	(133,619)	244,380	600,983	356,603	145.92%	▲ ☺
Amount attributable to investing activities	(779,185)	(36,591)	(238,856)	(202,265)	(552.77%)	▼ ☹
Amount attributable to financing activities	174,913	(7,260)	(7,260)	0	0.00%	
Surplus or deficit after imposition of general rates	447,470	1,385,890	1,439,783	53,893	3.89%	

KEY INFORMATION

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

▲ Indicates a variance with a positive impact on the financial position.

▼ Indicates a variance with a negative impact on the financial position.

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

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

SHIRE OF TAMMIN
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 MARCH 2026

	Actual 30 June 2025	Actual as at 31 March 2026
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	2,946,712	3,210,947
Trade and other receivables	127,896	207,207
TOTAL CURRENT ASSETS	3,074,608	3,418,154
NON-CURRENT ASSETS		
Trade and other receivables	24,438	24,438
Other financial assets	39,810	39,810
Property, plant and equipment	8,596,434	8,712,897
Infrastructure	43,037,029	42,497,448
TOTAL NON-CURRENT ASSETS	51,697,711	51,274,593
TOTAL ASSETS	54,772,319	54,692,747
CURRENT LIABILITIES		
Trade and other payables	130,138	107,584
Borrowings	14,618	7,358
Employee related provisions	67,459	62,324
TOTAL CURRENT LIABILITIES	212,215	177,266
NON-CURRENT LIABILITIES		
Employee related provisions	29,775	29,775
TOTAL NON-CURRENT LIABILITIES	29,775	29,775
TOTAL LIABILITIES	241,990	207,041
NET ASSETS	54,530,329	54,485,706
EQUITY		
Retained surplus	6,674,403	6,880,970
Reserve accounts	1,859,554	1,859,554
Revaluation surplus	45,996,372	45,996,372
TOTAL EQUITY	54,530,329	54,736,896

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

SHIRE OF TAMMIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2026

1 BASIS OF PREPARATION AND MATERIAL 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. Supplementary 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.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 15 April 2026

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.

MATERIAL ACCOUNTING POLICES

Material accounting policies utilised in the preparation of these statements are as described within the 2024-25 Annual Budget. Please refer to the adopted budget document for details of these policies.

Critical accounting estimates and judgements

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.

As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the financial report.

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment
 - Infrastructure
- Impairment losses of non-financial assets
- Expected credit losses on financial assets
- Measurement of employee benefits

SHIRE OF TAMMIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2026

2 NET CURRENT ASSETS INFORMATION

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

Current assets

Cash and cash equivalents
Trade and other receivables

Less: current liabilities

Trade and other payables
Borrowings
Employee related provisions

Net current assets

Less: Total adjustments to net current assets

Closing funding surplus / (deficit)

Note	Amended Budget Opening	Actual as at	Actual as at
	1 July 2025	30 June 2025	31 March 2026
	\$	\$	\$
	2,946,713	2,946,712	3,210,947
	127,896	127,896	207,207
	3,074,608	3,074,608	3,418,154
	(130,138)	(130,138)	(107,584)
	(67,459)	(67,459)	(62,324)
	(197,597)	(212,215)	(177,266)
	2,877,011	2,862,393	3,240,888
2(b)	(1,762,965)	(1,777,477)	(1,789,872)
	1,114,047	1,084,916	1,451,016

(b) Current assets and liabilities excluded from budgeted deficiency

Adjustments to net current assets

Less: Reserve accounts
Add: Current liabilities not expected to be cleared at the end of the year
- Current portion of borrowings
- Current portion of employee benefit provisions held in reserve

Total adjustments to net current assets

	(1,859,554)	(1,859,554)	(1,859,554)
		14,618	7,358
	96,589	67,459	62,324
2(a)	(1,762,965)	(1,777,477)	(1,789,872)

(c) Non-cash amounts excluded from operating activities

Adjustments to operating activities

Less: Profit on asset disposals
Add: Depreciation

Total non-cash amounts excluded from operating activities

Amended Budget Estimates	YTD Budget Estimates	YTD Actual
30 June 2026	31 March 2026	31 March 2026
\$	\$	\$
(11,000)	(8,253)	0
1,487,151	1,115,253	1,175,158
1,476,151	1,107,000	1,175,158

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 local governments' operational cycle.

SHIRE OF TAMMIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2026

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 and 10.00% whichever is the greater.

Description

Revenue from operating activities

Fees and charges

Increase in YTD Income against budget Specifically Private Works Income

Expenditure from operating activities

Materials and contracts

Budget Apportioned 9/12 - Underspent in material and contracts

Utility charges

Budget Apportioned 9/12 - will balance out over time as quarterly bills are paid

Insurance

Budget Apportioned 9/12 - Insurances Paid in two instalments July September

Inflows from investing activities

Proceeds from capital grants, subsidies and contributions

Timing of Capital Grants, RRG, R2R, DWIR

Outflows from investing activities

Acquisition of infrastructure

Budget Apportioned 9/12 - Footpath and Floodwall to be started in April

	Var. \$	Var. %		
	\$	%		
	27,866	23.74%	▲	😊
		Permanent		
	321,988	35.53%	▲	😊
		Permanent		
	33,926	30.72%	▲	😊
		Timing		
	(32,128)	(34.58%)	▼	😞
		Permanent		
	(314,795)	(38.02%)	▼	😞
		Timing		
	79,541	16.79%	▲	😊
		Timing		

SHIRE OF TAMMIN
SUPPLEMENTARY INFORMATION

TABLE OF CONTENTS

1	Key information	2
2	Key information - graphical	3
3	Cash and financial assets	4
4	Reserve accounts	5
5	Capital acquisitions	6
6	Disposal of assets	8
7	Receivables	9
8	Payables	10
9	Borrowings	11
10	Other current liabilities	12
11	Grants and contributions	13
12	Capital grants and contributions	14

BASIS OF PREPARATION - SUPPLEMENTARY INFORMATION

Supplementary information is presented for information purposes. The information does not comply with the disclosure requirements of the Australian Accounting Standards.

SHIRE OF TAMMIN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2026

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$1.19 M	\$1.19 M	\$1.08 M	(\$0.10 M)
Closing	\$0.45 M	\$1.39 M	\$1.44 M	\$0.05 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$3.20 M	% of total
Unrestricted Cash	\$1.35 M	42.1%
Restricted Cash	\$1.85 M	57.9%

Refer to 3 - Cash and Financial Assets

Payables	
	\$0.11 M
	% Outstanding
Trade Payables	\$0.06 M
0 to 30 Days	69.5%
Over 30 Days	30.5%
Over 90 Days	0.0%

Refer to 8 - Payables

Receivables		
	\$0.04 M	% Collected
Rates Receivable	\$0.17 M	88.4%
Trade Receivable	\$0.04 M	% Outstanding
Over 30 Days		82.2%
Over 90 Days		67.8%

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.13 M)	\$0.24 M	\$0.60 M	\$0.36 M

Refer to Statement of Financial Activity

Rates Revenue		
YTD Actual	\$1.37 M	% Variance
YTD Budget	\$1.41 M	(3.0%)

Grants and Contributions		
YTD Actual	\$0.72 M	% Variance
YTD Budget	\$0.69 M	5.4%

Refer to 11 - Grants and Contributions

Fees and Charges		
YTD Actual	\$0.15 M	% Variance
YTD Budget	\$0.12 M	23.7%

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.78 M)	(\$0.04 M)	(\$0.24 M)	(\$0.20 M)

Refer to Statement of Financial Activity

Proceeds on sale		
YTD Actual	\$0.00 M	%
Amended Budget	\$0.02 M	(100.0%)

Refer to 6 - Disposal of Assets

Asset Acquisition		
YTD Actual	\$0.39 M	% Spent
Amended Budget	\$1.45 M	(72.8%)

Refer to 5 - Capital Acquisitions

Capital Grants		
YTD Actual	\$0.51 M	% Received
Amended Budget	\$1.10 M	(53.5%)

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.17 M	(\$0.01 M)	(\$0.01 M)	\$0.00 M

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	(\$0.01 M)
Interest expense	(\$0.00 M)
Principal due	\$0.01 M

Refer to 9 - Borrowings

Reserves	
Reserves balance	\$1.86 M
Net Movement	\$0.00 M

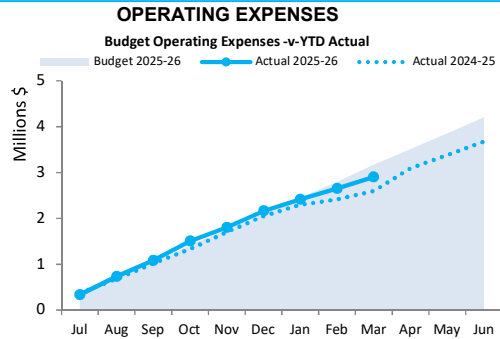
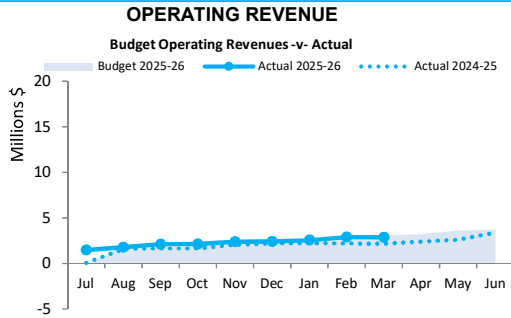
Refer to 4 - Cash Reserves

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

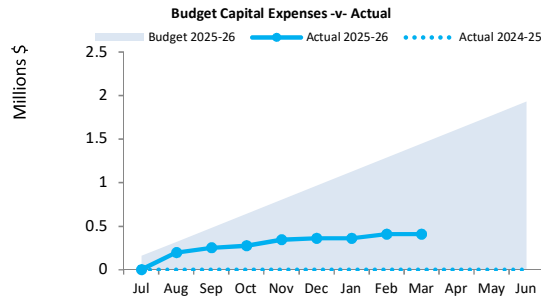
SHIRE OF TAMMIN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2026

2 KEY INFORMATION - GRAPHICAL

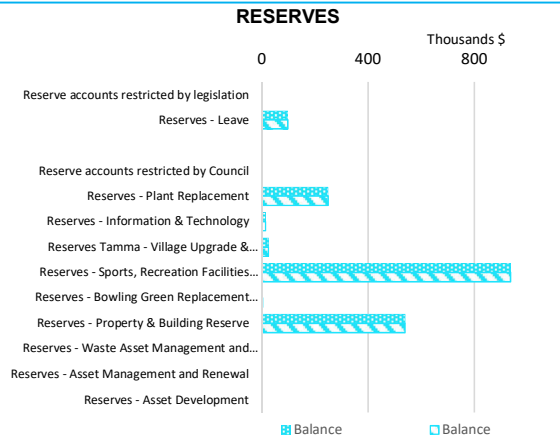
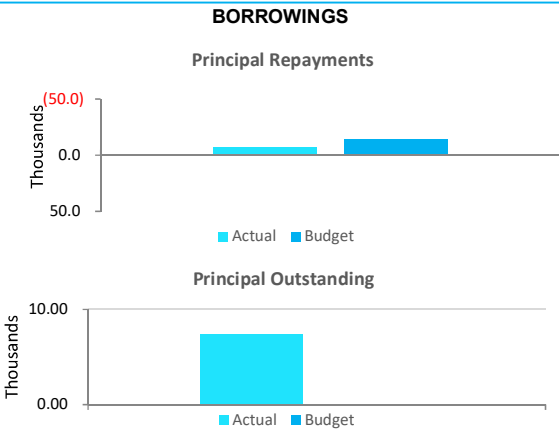
OPERATING ACTIVITIES



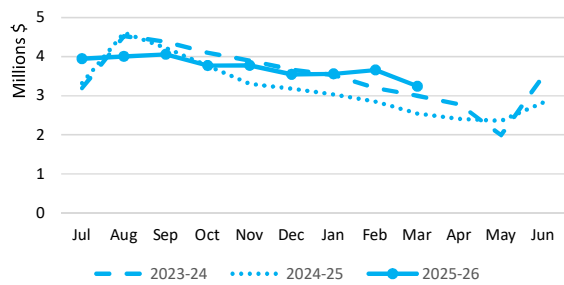
INVESTING ACTIVITIES
CAPITAL EXPENSES



FINANCING ACTIVITIES



Closing funding surplus / (deficit)



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

**SHIRE OF TAMMIN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2026**

3 CASH AND FINANCIAL ASSETS AT AMORTISED COST

Description	Classification	Unrestricted	Reserve Accounts	Total	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Municipal Bank Account	Cash and cash equivalents	246,277		246,277		NAB		at Call
Cash Maxi	Cash and cash equivalents	250,000		250,000		NAB		at Call
Cash On Hand	Cash and cash equivalents	500		500		Onhand		at Call
CBA Reserves T/D	Financial assets at amortised cost	0	1,854,460	1,854,460		CBA	4.08%	21/05/2026
CBA Muni T/D	Cash and cash equivalents	250,000		250,000		CBA	4.08%	21/05/2026
CBA Muni T/D	Cash and cash equivalents	600,000		600,000		CBA	4.03%	21/04/2026
Total		1,346,777	1,854,460	3,201,237	0			
Comprising								
Cash and cash equivalents		1,346,777	0	1,346,777	0			
Financial assets at amortised cost - Term Deposits		0	1,854,460	1,854,460	0			
		1,346,777	1,854,460	3,201,237	0			

KEY INFORMATION

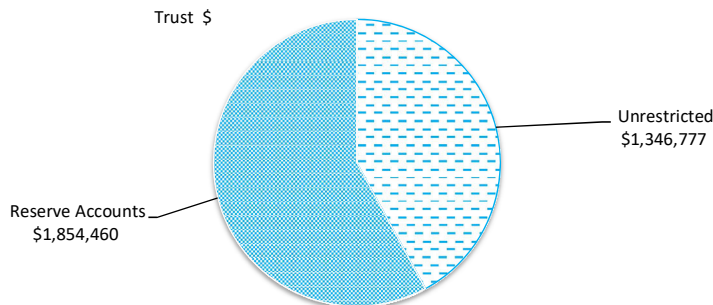
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of 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 7 - Other assets.



SHIRE OF TAMMIN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2026

4 RESERVE ACCOUNTS

Reserve account name	Budget				Actual			
	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$
Reserve accounts restricted by legislation								
Reserves - Leave	96,589	38,465		135,054	96,589			96,589
Reserve accounts restricted by Council								
Reserves - Plant Replacement	248,792	344,753	(189,531)	404,014	248,792			248,792
Reserves - Information & Technology	13,985	110,119		124,104	13,985			13,985
Reserves Tamma - Village Upgrade & Improvem	23,608		(23,608)	0	23,608			23,608
Reserves - Sports, Recreation Facilities Upgrade	935,994		(935,994)	0	935,994			935,994
Reserves - Bowling Green Replacement Reserve	2,348		(2,348)	0	2,348			2,348
Reserves - Property & Building Reserve	538,238		(538,238)	0	538,238			538,238
Reserves - Waste Asset Management and Renewal		134,563		134,563	0			0
Reserves - Asset Management and Renewal		362,278		362,278	0			0
Reserves - Asset Development		510,010		510,010	0			0
	1,859,554	1,500,188	(1,689,719)	1,670,023	1,859,554	0	0	1,859,554

5 CAPITAL ACQUISITIONS

Capital acquisitions	Amended		YTD Actual	YTD Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings	187,000	140,247	112,208	(28,039)
Furniture and equipment	32,000	23,994	6,227	(17,767)
Plant and equipment	234,256	226,686	239,503	12,817
Acquisition of property, plant and equipment	453,256	390,927	357,938	(32,989)
Infrastructure - roads	1,152,390	273,753	305,879	32,126
Infrastructure - Footpaths	60,000	30,006	24,270	(5,736)
Infrastructure - Other Infrastructure	235,520	169,884	63,953	(105,931)
Acquisition of infrastructure	1,447,910	473,643	394,102	(79,541)
Total capital acquisitions	1,901,166	864,570	752,040	(112,530)
Capital Acquisitions Funded By:				
Capital grants and contributions	1,103,981	827,979	513,184	(314,795)
Other (disposals & C/Fwd)	18,000	0	0	0
Reserve accounts				
Reserves - Plant Replacement	189,531		0	0
Contribution - operations	589,654	36,591	238,856	202,265
Capital funding total	1,901,166	864,570	752,040	(112,530)

KEY INFORMATION

Initial recognition

An item of property, plant and equipment or infrastructure that qualifies for recognition as an asset is measured at its cost.

Upon initial recognition, cost is determined as the amount paid (or other consideration given) to acquire the assets, plus costs incidental to the 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. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition.

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 *Local Government (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.

Individual assets that are land, buildings and infrastructure acquired between scheduled revaluation dates of the asset class in accordance with the Shire's revaluation policy, are recognised at cost and disclosed as being at reportable value.

Measurement after recognition

Plant and equipment including furniture and equipment and right-of-use assets (other than vested improvements) are measured using the cost model as required under *Local Government (Financial Management) Regulation 17A(2)*. Assets held under the cost model are carried at cost less accumulated depreciation and any impairment losses being their reportable value.

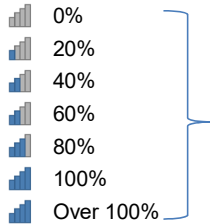
Reportable Value

In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

Reportable value is for the purpose of *Local Government (Financial Management) Regulation 17A(4)* is the fair value of the asset at its last valuation date minus (to the extent applicable) the accumulated depreciation and any accumulated impairment losses in respect of the non-financial asset subsequent to its last valuation date.

5 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

Capital expenditure total
 Level of completion indicators

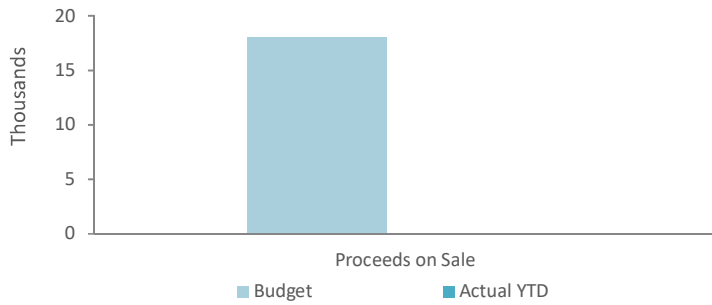


Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

	Account Description	Amended			Variance (Under)/Over	
		Budget	YTD Budget	YTD Actual		
		\$	\$	\$	\$	
	GC002	Golf Club - Alfresco	15,000	11,250	37,300	(26,050)
	TV004	Tamma Village - Reticulation Project	25,000	18,747	18,593	154
	CWA002	CWA - Building Refurbishment	75,000	56,250	30,000	26,250
	TV003	Tamma Village - Building Renewal	20,000	15,003	0	15,003
	DPM15	Donnan Park - Digital Scoreboard	15,000	11,250	0	11,250
	DPM16	Donnan Park - Switchboard Upgrade	30,000	22,500	10,081	12,419
	DPM17	Donnan Park - Switchboard Upgrade	0	0	14,232	(14,232)
	DPM18	Donnan Park - Electrical Board Replacement (Netball Court)	7,000	5,247	2,002	3,245
	C0097	North Bungulla Roads - Head Walls	15,000	11,250	0	11,250
	C0098	Urban Reseals	0	16,497	0	16,497
	C0099	Rural Reseals	0	33,750	0	33,750
	C0100	Nelson Road - Floodway Construction	43,000	32,247	296	31,951
	C0102	Gravel Resheeting	0	37,503	0	37,503
	RRG086	North Bungulla Roads - Widening and Overlay	668,390	0	1,017	(1,017)
	RRG087	Tammin - York Road - Two Cost Seal	236,000	0	1,017	(1,017)
	RRG088	North Bungulla - Widening and Overlay			239,729	(239,729)
	R2R088	Turon Road - Gravel Resheet	190,000	142,506	0	142,506
	R2R087	Turon Road - Gravel Resheet	0	177,003	63,821	113,182
	PT021	Water Truck	192,936	192,936	192,936	(0)
	PT023	Zero Turn Mower	22,320	18,747	27,680	(8,933)
	CCTV	CCTV Cameras	19,000	15,003	18,887	(3,884)
	FOOT05	Shields St - Footpath Consustruction	30,000	15,003	9,003	6,000
	FOOT06	Dreyer St Footpath	30,000	15,003	6,479	8,524
	FOOT07	Walston St - Footpath Construction	31,000	15,003	8,788	6,215
	TD004	Town Dam - Upgrade and Renewal	190,520	142,893	5,938	136,955
	TD003	Town Dam - Upgrade and Renewal		0	45,693	(45,693)
	TOTREE	Christmas Light Upgrade	10,000	7,497	0	7,497
	FE008	Christmas Decorations	0	0	2,839	(2,839)
	KEP004	Kadjininy Kep - New Roof Cover	10,000	7,497	0	7,497
	FE006	IT Administration Laptops	7,000	5,247	6,227	(980)
	FE007	IT Server Upgrades	25,000	18,747	0	18,747

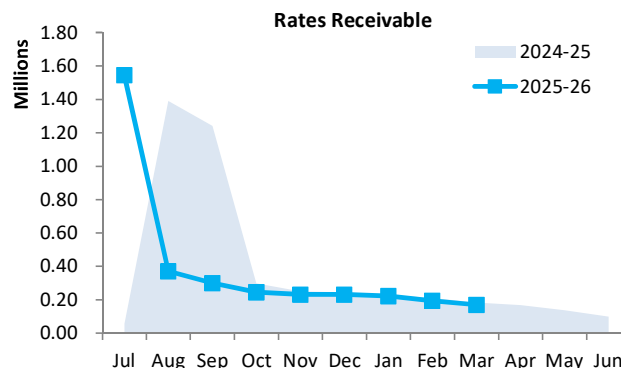
6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment								
	Toro Mower P30 Asset 1289	7,000	18,000	11,000	0	0	0	0	0
		7,000	18,000	11,000	0	0	0	0	0



7 RECEIVABLES

Rates receivable	30 June 2025	31 Mar 2026
	\$	\$
Opening arrears previous year	84,433	100,141
Levied this year	1,320,334	1,366,962
Less - collections to date	(1,304,466)	(1,296,706)
Gross rates collectable	100,301	170,397
Allowance for impairment of rates receivable	(160)	(160)
Net rates collectable	100,141	170,237
% Collected	92.9%	88.4%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(569)	2,445	406	1,100	7,122	10,504
Percentage	(5.4%)	23.3%	3.9%	10.5%	67.8%	
Balance per trial balance						
Trade receivables	(569)	2,445	406	1,100	7,122	10,504
GST receivable		26,466				26,466
Total receivables general outstanding						36,970

Amounts shown above include GST (where applicable)

KEY INFORMATION

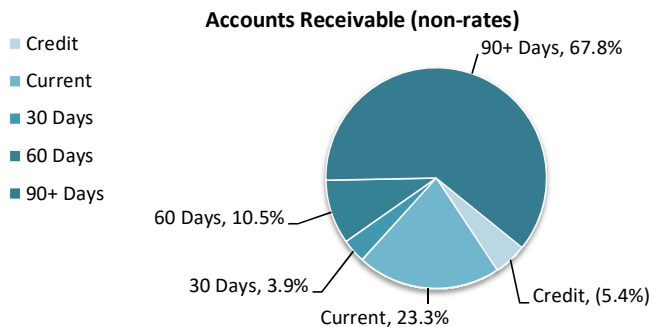
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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.



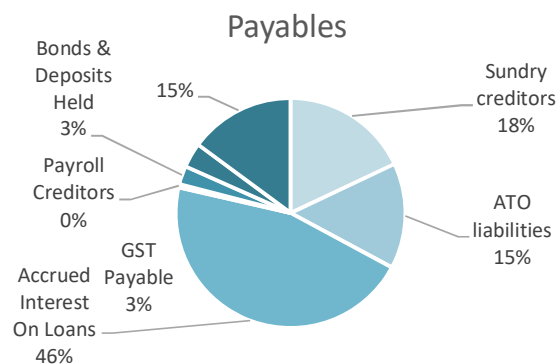
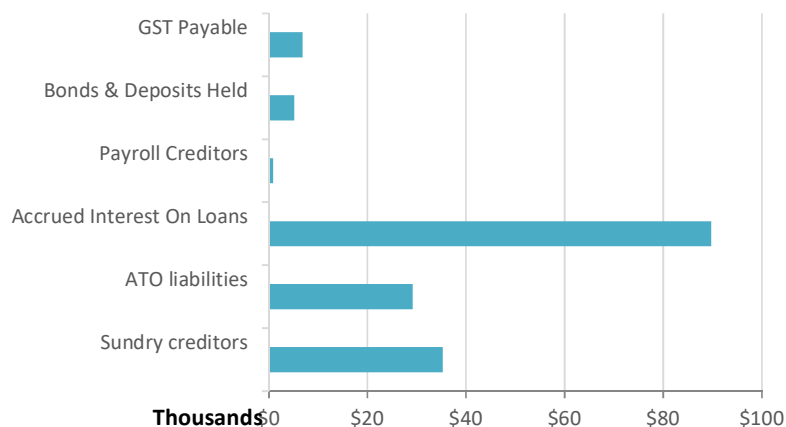
8 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	38,884	17,048	0	0	55,932
Percentage	0.0%	69.5%	30.5%	0.0%	0.0%	
Balance per trial balance						
Sundry creditors		55,932				55,932
ATO liabilities		16,478				16,478
Accrued Interest On Loans		879				879
Payroll Creditors		1,216				1,216
Bonds & Deposits Held		32,947				32,947
GST Payable		132				132
Total payables general outstanding						107,584

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.



9 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
Sythetic Bowling Green	81	\$ 14,618	\$	\$	\$ (7,260)	\$ (14,618)	\$ 7,358	\$ 0	\$ (197)	\$ (296)
Total		14,618	0	0	(7,260)	(14,618)	7,358	0	(197)	(296)
Current borrowings		14,618					7,358			
		14,618					7,358			

All debenture repayments were financed by general purpose revenue.

KEY INFORMATION

The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

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.

10 OTHER CURRENT LIABILITIES

Other current liabilities	Note	Opening Balance 1 July 2025	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 March 2026
		\$	\$	\$	\$	\$
Employee Related Provisions						
Provision for annual leave		52,112	0			52,112
Provision for long service leave		15,347	0		(5,135)	10,212
Total Provisions		67,459	0	0	(5,135)	62,324
Total other current liabilities		67,459	0	0	(5,135)	62,324

Amounts shown above include GST (where applicable)

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

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.

11 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and		
	Liability 1 July 2025	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 Mar 2026	Current Liability 31 Mar 2026	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies								
Lotterywest Grant				0		15,075	11,304	15,125
Main Roads Direct Grant				0		110,000	82,494	107,785
ESL Grant				0		22,430	16,821	5,378
Financial Assistance Grant - General				0		537,500	403,125	406,184
Financial Assistance Grant - Roads				0		215,500	161,625	145,685
	0	0	0	0	0	900,505	675,369	680,156
Contributions								
Contributions & Donations				0		3,500	2,619	43,125
Standpipe Water Charges				0		0	0	0
Building Permits Application Fee				0		100	72	(110)
Fuel Tax Credit				0		12,500	9,369	0
Sock Week				0		0	0	1,227
	0	0	0	0	0	16,100	12,060	44,242
TOTALS	0	0	0	0	0	916,605	687,429	724,398

12 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and		
	Liability 1 July 2025	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 Mar 2026	Current Liability 31 Mar 2026	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies								
Grant - RRG Specific				0		468,758	351,567	178,210
Grant - Roads to Recovery				0		298,000	223,497	153,951
Grant Income - Other Sport & Rec				0		196,200	147,150	40,000
Grant Income - LRCI				0		141,023	105,765	141,023
	0	0	0	0	0	1,103,981	827,979	513,184