

SHIRE OF TAMMIN

MONTHLY FINANCIAL REPORT

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

For the period ended 30 September 2025

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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SHIRE OF TAMMIN
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2025

	Adopted Budget Estimates	YTD Budget Estimates	YTD Actual	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.
Note	(a) \$	(b) \$	(c) \$	(c) - (b) \$	((c) - (b))/(b) %	
OPERATING ACTIVITIES						
Revenue from operating activities						
General rates	1,398,016	1,398,016	1,403,436	5,420	0.39%	
Grants, subsidies and contributions	923,530	230,874	299,221	68,347	29.60%	▲ ☺
Fees and charges	146,220	61,634	63,095	1,461	2.37%	
Interest revenue	81,700	20,421	23,447	3,026	14.82%	
Other revenue	54,500	13,599	2,324	(11,275)	(82.91%)	▼ ☹
Profit on asset disposals	11,000	2,751	0	(2,751)	(100.00%)	
	2,614,966	1,727,295	1,791,523	64,228	3.72%	
Expenditure from operating activities						
Employee costs	(1,135,938)	(267,175)	(297,157)	(29,982)	(11.22%)	▼ ☹
Materials and contracts	(1,170,270)	(294,525)	(263,055)	31,470	10.69%	▲ ☺
Utility charges	(142,548)	(35,559)	(13,349)	22,210	62.46%	▲ ☺
Depreciation	(1,487,151)	(371,751)	600	372,351	100.16%	▲ ☺
Finance costs	(296)	0	0	0	0.00%	
Insurance	(108,760)	(27,144)	(64,980)	(37,836)	(139.39%)	▼ ☹
Other expenditure	(127,476)	(31,848)	(46,728)	(14,880)	(46.72%)	▼ ☹
	(4,172,439)	(1,028,002)	(684,669)	343,333	33.40%	
Non cash amounts excluded from operating activities	2(c) 1,476,151	369,000	(600)	(369,600)	(100.16%)	▼ ☹
Amount attributable to operating activities	(81,322)	1,068,293	1,106,254	37,961	3.55%	
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from capital grants, subsidies and contributions	882,958	220,737	332,161	111,424	50.48%	▲ ☺
Proceeds from disposal of assets	18,000	0	0	0	0.00%	
	900,958	220,737	332,161	111,424	50.48%	
Outflows from investing activities						
Acquisition of property, plant and equipment	(568,000)	(141,996)	(212,637)	(70,641)	(49.75%)	▼ ☹
Acquisition of infrastructure	(1,611,910)	(164,382)	(40,974)	123,408	75.07%	▲ ☺
	(2,179,910)	(306,378)	(253,611)	52,767	17.22%	
Amount attributable to investing activities	(1,278,952)	(85,641)	78,550	164,191	191.72%	
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)	0	0	0	0.00%	
Transfer to reserves	(1,500,188)	0	0	0	0.00%	
	(1,514,806)	0	0	0	0.00%	
Amount attributable to financing activities	174,913	0	0	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	1,033,527	(151,834)	(12.81%)	▼ ☹
Amount attributable to operating activities	(81,322)	1,068,293	1,106,254	37,961	3.55%	
Amount attributable to investing activities	(1,278,952)	(85,641)	78,550	164,191	191.72%	▲ ☺
Amount attributable to financing activities	174,913	0	0	0	0.00%	
Surplus or deficit after imposition of general rates	0	2,168,013	2,218,331	50,318	2.32%	

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 30 SEPTEMBER 2025

	Actual 30 June 2025	Actual as at 30 September 2025
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	2,935,502	3,888,733
Trade and other receivables	171,751	359,251
TOTAL CURRENT ASSETS	3,107,253	4,247,984
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	8,816,473
Infrastructure	43,037,029	43,070,601
TOTAL NON-CURRENT ASSETS	51,697,711	51,951,322
TOTAL ASSETS	54,804,964	56,199,306
CURRENT LIABILITIES		
Trade and other payables	214,172	174,635
Borrowings	14,618	14,618
Employee related provisions	72,116	66,981
TOTAL CURRENT LIABILITIES	300,906	256,234
NON-CURRENT LIABILITIES		
Employee related provisions	29,322	29,322
TOTAL NON-CURRENT LIABILITIES	29,322	29,322
TOTAL LIABILITIES	330,228	285,556
NET ASSETS	54,474,736	55,913,750
EQUITY		
Retained surplus	6,618,810	8,057,824
Reserve accounts	1,859,554	1,859,554
Revaluation surplus	45,996,372	45,996,372
TOTAL EQUITY	54,474,736	55,913,750

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 30 SEPTEMBER 2025

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 06 October 2025

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 30 SEPTEMBER 2025

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	Adopted Budget Opening 1 July 2025	Actual as at 30 June 2025	Actual as at 30 September 2025
	\$	\$	\$
	2,935,502	2,935,502	3,888,733
	171,750	171,751	359,251
	3,107,252	3,107,253	4,247,984
	(214,172)	(214,172)	(174,635)
	(72,116)	(14,618)	(14,618)
	(286,288)	(72,116)	(66,981)
	2,820,964	(300,906)	(256,234)
	2,820,964	2,806,347	3,991,750
2(b)	(1,762,965)	(1,772,820)	(1,777,955)
	1,057,999	1,033,527	2,213,795

(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	14,618
	96,589	72,116	66,981
2(a)	(1,762,965)	(1,772,820)	(1,777,955)

Adopted Budget Estimates 30 June 2026	YTD Budget Estimates 30 September 2025	YTD Actual 30 September 2025
\$	\$	\$

(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

(11,000)	(2,751)	0
1,487,151	371,751	(600)
1,476,151	369,000	(600)

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 30 SEPTEMBER 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 and 10.00% whichever is the greater.

Description	Var. \$	Var. %		
	\$	%		
Revenue from operating activities				
Grants, subsidies and contributions	68,347	29.60%	▲	😊
Timing of Operating Grants, Main Roads Lotterywest & Emergency Services Levy		Timing		
Other revenue	(11,275)	(82.91%)	▼	😞
Staff Housing utility reimbursement is no longer being received however a corresponding income will be seen in fees and charges for private rental Rates debt collection not yet started so no associated legal costs & recoveries		Permanent Timing		
Expenditure from operating activities				
Employee costs	(29,982)	(11.22%)	▼	😞
Budget Apportioned 3/12 - Timing of payments and Termination payment for MFC		Timing		
Materials and contracts	31,470	10.69%	▲	😊
Budget Apportioned 3/12 - Underspent in material and contracts		Timing		
Utility charges	22,210	62.46%	▲	😊
Budget Apportioned 3/12 - will balance out over time as quarterly bills are paid		Timing		
Depreciation	372,351	100.16%	▲	😊
Depreciation not yet levied pending 2024/25 Asset Reconciliation		Timing		
Insurance	(37,836)	(139.39%)	▼	😞
Budget Apportioned 3/12 - Insurances Paid in two instalments July September		Timing		
Other expenditure	(14,880)	(46.72%)	▼	😞
Budget Apportioned 3/12 - Quarterly FBT payment made in July		Timing		
Subscriptions paid at beginning of FY				
Non cash amounts excluded from operating activities	(369,600)	(100.16%)	▼	😞
Depreciation on Non Current Assets		Timing		
Depreciation not yet levied pending 2024/25 Asset Reconciliation				
Inflows from investing activities				
Proceeds from capital grants, subsidies and contributions	111,424	50.48%	▲	😊
Timing of Capital Grants, RRG, R2R, DWIR		Timing		
Outflows from investing activities				
Acquisition of property, plant and equipment	(70,641)	(49.75%)	▼	😞
Budget Apportioned 3/12 - Purchase of Water truck paid in July represents 40% of Budget allocation		Timing		
Acquisition of infrastructure	123,408	75.07%	▲	😊
Budget Apportioned 3/12 - Capital works program not yet started		Timing		

SHIRE OF TAMMIN
SUPPLEMENTARY INFORMATION

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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 30 SEPTEMBER 2025

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$1.19 M	\$1.19 M	\$1.03 M	(\$0.15 M)
Closing	\$0.00 M	\$2.17 M	\$2.22 M	\$0.05 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$19.91 M	% of total
Unrestricted Cash	\$18.04 M	90.6%
Restricted Cash	\$1.87 M	9.4%

Refer to 3 - Cash and Financial Assets

Payables		
	\$0.17 M	% Outstanding
Trade Payables	\$0.02 M	
0 to 30 Days		100.0%
Over 30 Days		0.0%
Over 90 Days		0.0%

Refer to 8 - Payables

Receivables		
	\$0.06 M	% Collected
Rates Receivable	\$0.30 M	80.0%
Trade Receivable	\$0.06 M	% Outstanding
Over 30 Days		82.0%
Over 90 Days		34.9%

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.08 M)	\$1.07 M	\$1.11 M	\$0.04 M

Refer to Statement of Financial Activity

Rates Revenue		
YTD Actual	\$1.40 M	% Variance
YTD Budget	\$1.40 M	0.4%

Grants and Contributions		
YTD Actual	\$0.30 M	% Variance
YTD Budget	\$0.23 M	29.5%

Refer to 11 - Grants and Contributions

Fees and Charges		
YTD Actual	\$0.06 M	% Variance
YTD Budget	\$0.06 M	2.4%

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$1.28 M)	(\$0.09 M)	\$0.08 M	\$0.16 M

Refer to Statement of Financial Activity

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

Refer to 6 - Disposal of Assets

Asset Acquisition		
YTD Actual	\$0.04 M	% Spent
Adopted Budget	\$1.61 M	(97.5%)

Refer to 5 - Capital Acquisitions

Capital Grants		
YTD Actual	\$0.33 M	% Received
Adopted Budget	\$0.88 M	(62.4%)

Refer to 5 - Capital Acquisitions

Key Financing Activities

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

Refer to Statement of Financial Activity

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

Refer to 9 - Borrowings

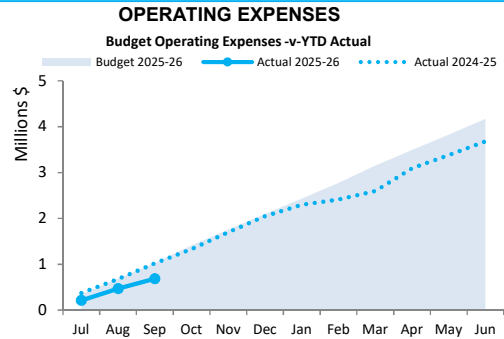
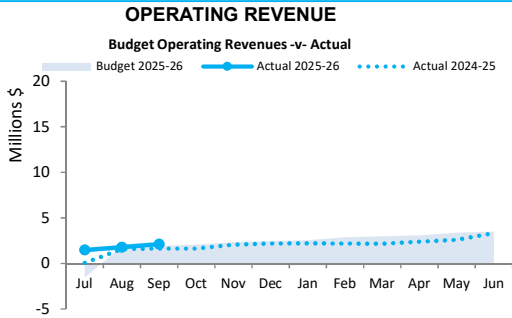
Reserves	
Reserves balance	\$1.86 M
Net Movement	\$0.00 M

Refer to 4 - Cash Reserves

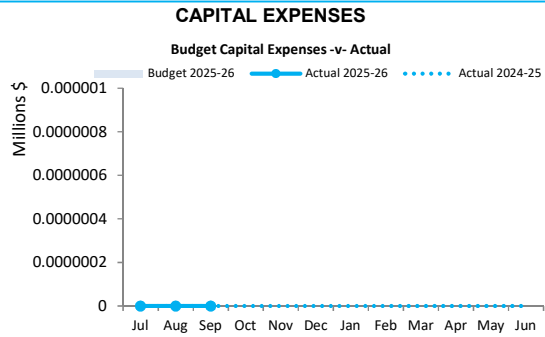
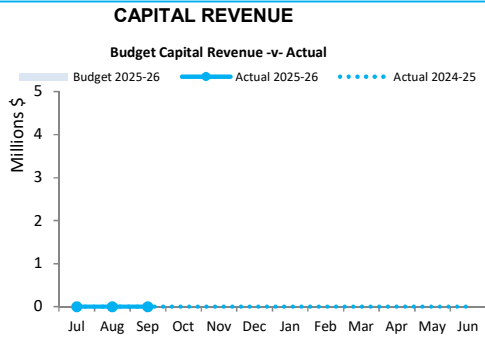
This information is to be read in conjunction with the accompanying Financial Statements and notes.

2 KEY INFORMATION - GRAPHICAL

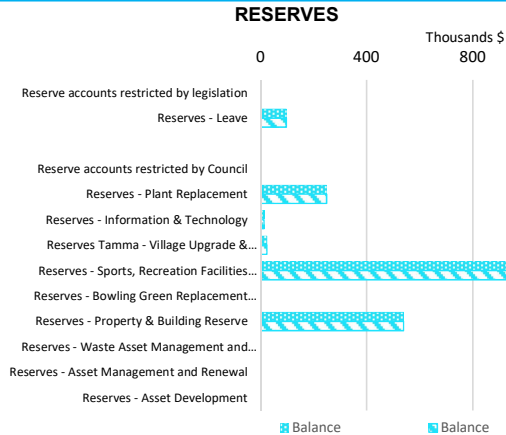
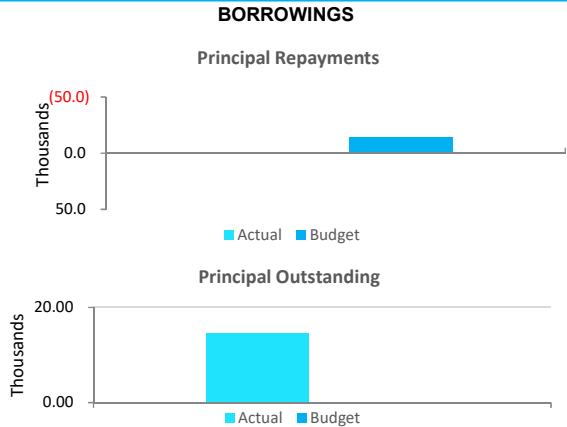
OPERATING ACTIVITIES



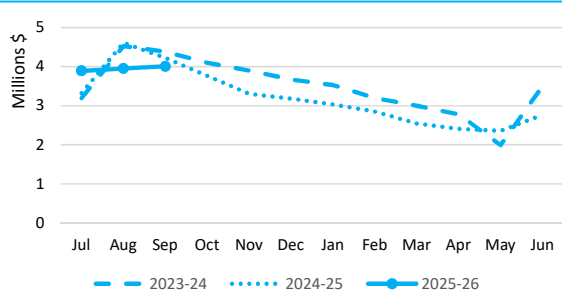
INVESTING ACTIVITIES



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 30 SEPTEMBER 2025**

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	17,786,662		17,786,662		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				
Reserve Investment Account	Financial assets at amortised cost		1,873,117	1,873,117		CBA	4.08%	
Total		18,037,162	1,873,117	19,910,279	0			
Comprising								
Cash and cash equivalents		18,037,162	0	18,037,162	0			
Financial assets at amortised cost - Term Deposits		0	1,873,117	1,873,117	0			
		18,037,162	1,873,117	19,910,279	0			

KEY INFORMATION

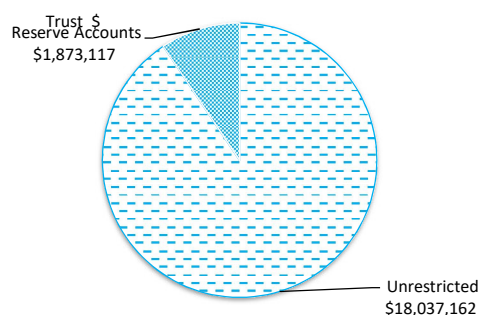
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of 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 30 SEPTEMBER 2025

4 RESERVE ACCOUNTS

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

Reserve account name	Actual			
	Opening	Transfers	Transfers	Closing
	Balance	In (+)	Out (-)	Balance
	\$	\$	\$	\$
Reserve accounts restricted by legislation				
Reserves - Leave	96,589			96,589
Reserve accounts restricted by Council				
Reserves - Plant Replacement	248,792			248,792
Reserves - Information & Technology	13,985			13,985
Reserves Tamma - Village Upgrade & Improvem	23,608			23,608
Reserves - Sports, Recreation Facilities Upgrade	935,994			935,994
Reserves - Bowling Green Replacement Reserve	2,348			2,348
Reserves - Property & Building Reserve	538,238			538,238
Reserves - Waste Asset Management and Renewal	0			0
Reserves - Asset Management and Renewal	0			0
Reserves - Asset Development	0			0
	1,859,554	0	0	1,859,554

5 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted		YTD Actual	YTD Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings	181,000	45,249	19,636	(25,613)
Furniture and equipment	32,000	7,998	0	(7,998)
Plant and equipment	355,000	88,749	193,001	104,252
Acquisition of property, plant and equipment	568,000	141,996	212,637	70,641
Infrastructure - roads	1,319,390	91,251	2,034	(89,217)
Infrastructure - Footpaths	40,000	10,002	1,306	(8,696)
Infrastructure - Other Infrastructure	252,520	63,129	37,634	(25,495)
Acquisition of infrastructure	1,611,910	164,382	40,974	(123,408)
Total capital acquisitions	2,179,910	306,378	253,611	(52,767)
Capital Acquisitions Funded By:				
Capital grants and contributions	882,958	220,737	332,161	111,424
Other (disposals & C/Fwd)	18,000	0	0	0
Reserve accounts				
Reserves - Plant Replacement	189,531		0	0
Reserves Tamma - Village Upgrade & Improvements	23,608		0	0
Reserves - Sports, Recreation Facilities Upgrades	935,994		0	0
Reserves - Bowling Green Replacement Reserve	2,348		0	0
Reserves - Property & Building Reserve	538,238		0	0
Contribution - operations	(410,767)	85,641	(78,550)	(164,191)
Capital funding total	2,179,910	306,378	253,611	(52,767)

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

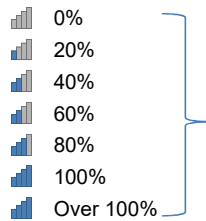
In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

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

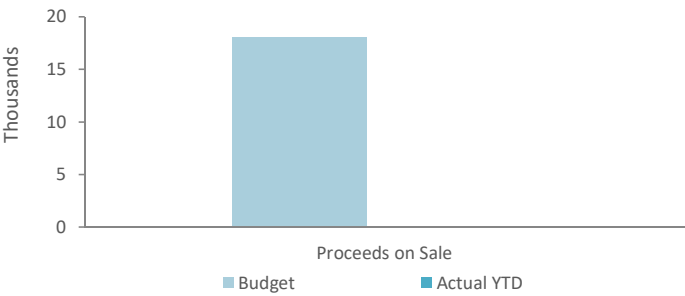


Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

			Adopted		Variance (Under)/Over
Account Description			Budget	YTD Budget	
			\$	\$	\$
 GC002	Golf Club - Alfresco		15,000	3,750	19,636
 TV004	Tamma Village - Reticulation Project		25,000	6,249	0
 CWA002	CWA - Building Refurbishment		75,000	18,750	0
 TV003	Tamma Village - Building Renewal		20,000	5,001	0
 MKS01	Master Key System Renewal		16,000	3,999	0
 C0097	North Bungulla Roads - Head Walls		15,000	3,750	0
 C0098	Urban Reseals		22,000	5,499	0
 C0099	Rural Reseals		45,000	11,250	0
 C0100	Nelson Road - Floodway Construction		43,000	10,749	0
 C01101	Gravel Resheeting		50,000	0	0
 C0102	Gravel Resheeting		50,000	12,501	0
 RRG086	North Bungulla Roads - Widening and Overlay		668,390	0	1,017
 RRG087	Tammin - York Road - Two Cost Seal		236,000	0	1,017
 R2R088	Turon Road - Gravel Resheet		190,000	47,502	0
 PT021	Water Truck		284,000	71,001	192,936
 PT025	Attachments for Skid Steer		15,000	3,750	0
 PT022	Verti Mower		25,000	6,249	0
 PT023	Zero Turn Mower		25,000	6,249	0
 PT024	Cable Finder		6,000	1,500	0
 CCTV	CCTV Cameras		20,000	5,001	65
 FOOT05	Shields St - Footpath Consustruction		20,000	5,001	653
 FOOT06	Dreyer St Footpath		20,000	5,001	653
 TD004	Town Dam - Upgrade and Renewal		190,520	47,631	2,958
 TD003	Town Dam - Upgrade and Renewal		190,521	0	27,273
 TOTREE	Christmas Light Upgrade		10,000	2,499	0
 DPM15	Donnan Park - Digital Scoreboard		15,000	3,750	0
 DPM16	Donnan Park - Switchboard Upgrade		30,000	7,500	7,402
 DPM18	Donnan Park - Electrical Board Replacement (Netball Court)		7,000	1,749	0
 FE006	IT Administration Laptops		7,000	1,749	0
 FE007	IT Server Upgrades		25,000	6,249	0

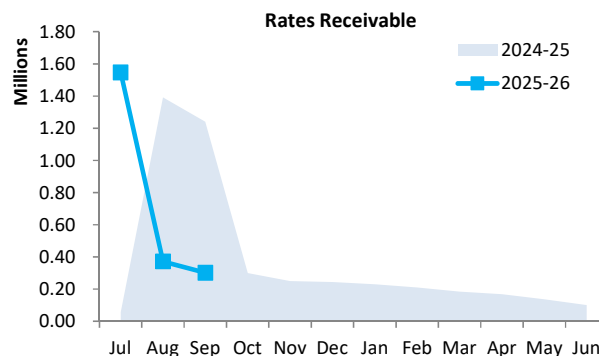
6 DISPOSAL OF ASSETS

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



7 RECEIVABLES

Rates receivable	30 Jun 2025	30 Sep 2025
	\$	\$
Opening arrears previous year	84,433	100,141
Levied this year	1,320,334	1,403,436
Less - collections to date	(1,304,466)	(1,202,345)
Gross rates collectable	100,301	301,232
Allowance for impairment of rates receivable	(160)	(160)
Net rates collectable	100,141	301,072
% Collected	92.9%	80.0%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(1,084)	2,508	2,997	751	2,777	7,949
Percentage	(13.6%)	31.6%	37.7%	9.4%	34.9%	
Balance per trial balance						
Trade receivables	(1,084)	2,508	2,997	751	2,777	7,949
GST receivable		50,230				50,230
Total receivables general outstanding						58,179

Amounts shown above include GST (where applicable)

KEY INFORMATION

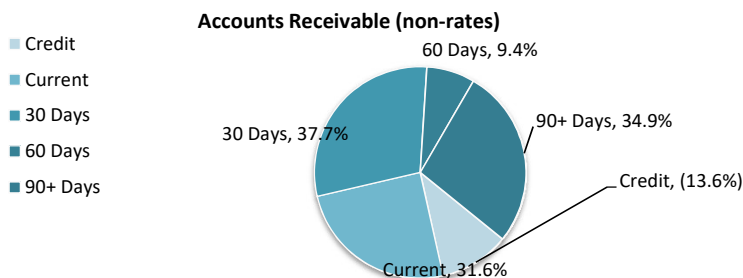
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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.



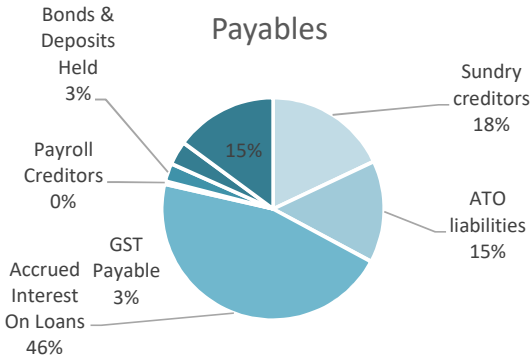
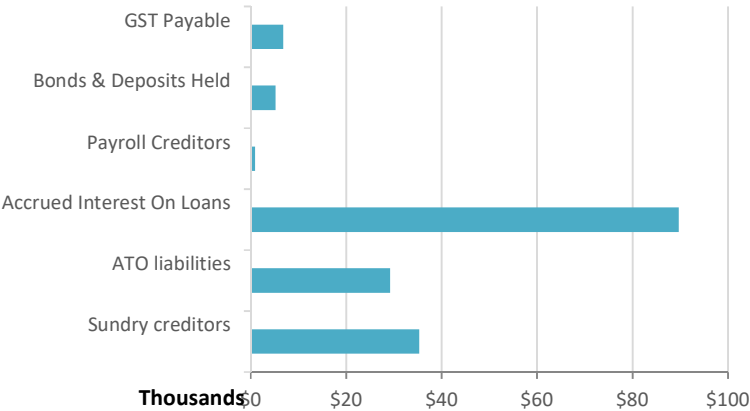
8 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	402	0	0	0	402
Percentage	0.0%	100.0%	0.0%	0.0%	0.0%	
Balance per trial balance						
Sundry creditors		24,250				24,250
ATO liabilities		16,266				16,266
Accrued Interest On Loans		879				879
Payroll Creditors		1,041				1,041
Bonds & Deposits Held		29,970				29,970
GST Payable		102,229				102,229
Total payables general outstanding						174,635

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	\$	\$	\$	\$ (14,618)	\$ 14,618	\$ 0	\$	\$ (296)
Total		14,618	0	0	0	(14,618)	14,618	0	0	(296)
Current borrowings		14,618					14,618			
		14,618					14,618			

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

	Note	Opening Balance 1 July 2025	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 30 September 2025
		\$	\$	\$	\$	\$
Other current liabilities						
Employee Related Provisions						
Provision for annual leave		52,112	0			52,112
Provision for long service leave		20,004	0		(5,135)	14,869
Total Provisions		72,116	0	0	(5,135)	66,981
Total other current liabilities		72,116	0	0	(5,135)	66,981

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	Increase in	Decrease in	Liability	Current	Adopted	YTD	YTD
	1 July 2025	Liability	Liability	30 Sep 2025	Liability	Budget	Budget	Revenue
	\$	\$	(As revenue)	\$	\$	Revenue		Actual
Grants and subsidies								
Lotterywest Grant				0		20,500	5,124	3,575
Main Roads Direct Grant				0		110,000	27,498	107,785
ESL Grant				0		22,430	5,607	0
Financial Assistance Grant - General				0		537,500	134,375	135,395
Financial Assistance Grant - Roads				0		215,500	53,875	48,562
	0	0	0	0	0	905,930	226,479	295,316
Contributions								
Contributions & Donations				0		3,500	873	2,499
Standpipe Water Charges				0		1,500	375	0
Building Permits Application Fee				0		100	24	0
Fuel Tax Credit				0		12,500	3,123	0
Sock Week				0		0	0	1,227
	0	0	0	0	0	17,600	4,395	3,726
TOTALS	0	0	0	0	0	923,530	230,874	299,043

12 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Adopted Budget	YTD	YTD Revenue
	1 July 2025		(As revenue)	30 Sep 2025	30 Sep 2025	Revenue	Budget	Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies								
Grant - RRG Specific				0		468,758	117,189	178,210
Grant - Roads to Recovery				0		298,000	74,499	153,951
Grant Income - Other Sport & Rec				0		116,200	29,049	0
	0	0	0	0	0	882,958	220,737	332,161