

SHIRE OF TAMMIN

MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)
For the period ended 31 January 2026

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 31 JANUARY 2026

Note	Adopted	YTD	YTD	Variance*	Variance*	Var.
	Budget	Budget	Actual	\$	%	
	Estimates	Estimates	(c)	(c) - (b)	((c) - (b))/(b)	
	(a)	(b)	(c)	(c) - (b)	((c) - (b))/(b)	
	\$	\$	\$	\$	%	
OPERATING ACTIVITIES						
Revenue from operating activities						
General rates	1,398,016	1,398,016	1,410,075	12,059	0.86%	
Grants, subsidies and contributions	923,530	475,956	540,724	64,768	13.61%	▲ ☺
Fees and charges	146,220	99,146	127,118	27,972	28.21%	▲ ☺
Interest revenue	81,700	47,649	28,867	(18,782)	(39.42%)	▼ ☹
Other revenue	54,500	31,731	26,460	(5,271)	(16.61%)	
Profit on asset disposals	11,000	6,419	0	(6,419)	(100.00%)	
	2,614,966	2,058,917	2,133,244	74,327	3.61%	
Expenditure from operating activities						
Employee costs	(1,135,938)	(662,996)	(705,473)	(42,477)	(6.41%)	
Materials and contracts	(1,170,270)	(682,647)	(547,523)	135,124	19.79%	▲ ☺
Utility charges	(142,548)	(82,971)	(40,710)	42,261	50.93%	▲ ☺
Depreciation	(1,487,151)	(867,419)	(922,641)	(55,222)	(6.37%)	
Finance costs	(296)	(197)	(197)	0	0.00%	
Insurance	(108,760)	(63,336)	(123,193)	(59,857)	(94.51%)	▼ ☹
Other expenditure	(127,476)	(74,312)	(75,150)	(838)	(1.13%)	
	(4,172,439)	(2,433,878)	(2,414,887)	18,991	0.78%	
Non cash amounts excluded from operating activities	2(c) 1,476,151	861,000	922,641	61,641	7.16%	
Amount attributable to operating activities	(81,322)	486,039	640,998	154,959	31.88%	
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from capital grants, subsidies and contributions	882,958	515,053	372,161	(142,892)	(27.74%)	▼ ☹
Proceeds from disposal of assets	18,000	0	0	0	0.00%	
	900,958	515,053	372,161	(142,892)	(27.74%)	
Outflows from investing activities						
Acquisition of property, plant and equipment	(594,000)	(346,493)	(323,111)	23,382	6.75%	
Acquisition of infrastructure	(1,585,910)	(368,389)	(38,432)	329,957	89.57%	▲ ☺
	(2,179,910)	(714,882)	(361,543)	353,339	49.43%	
Amount attributable to investing activities	(1,278,952)	(199,829)	10,618	210,447	105.31%	
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	(81,322)	486,039	640,998	154,959	31.88%	▲ ☺
Amount attributable to investing activities	(1,278,952)	(199,829)	10,618	210,447	105.31%	▲ ☺
Amount attributable to financing activities	174,913	(7,260)	(7,260)	0	0.00%	
Surplus or deficit after imposition of general rates	0	1,464,311	1,729,272	264,961	18.09%	▲ ☺

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 JANUARY 2026

	Actual 30 June 2025	Actual as at 31 January 2026
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	2,946,712	3,438,250
Trade and other receivables	127,896	237,267
TOTAL CURRENT ASSETS	3,074,608	3,675,517
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	8,729,539
Infrastructure	43,037,029	42,342,828
TOTAL NON-CURRENT ASSETS	51,697,711	51,136,615
TOTAL ASSETS	54,772,319	54,812,132
CURRENT LIABILITIES		
Trade and other payables	130,138	75,455
Borrowings	14,618	7,358
Employee related provisions	67,459	62,324
TOTAL CURRENT LIABILITIES	212,215	145,137
NON-CURRENT LIABILITIES		
Employee related provisions	29,775	29,775
TOTAL NON-CURRENT LIABILITIES	29,775	29,775
TOTAL LIABILITIES	241,990	174,912
NET ASSETS	54,530,329	54,637,220
EQUITY		
Retained surplus	6,674,403	6,783,182
Reserve accounts	1,859,554	1,859,554
Revaluation surplus	45,996,372	45,996,372
TOTAL EQUITY	54,530,329	54,639,108

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 JANUARY 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 11 February 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 JANUARY 2026

2 NET CURRENT ASSETS INFORMATION

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

	Adopted Budget Opening 1 July 2025	Actual as at 30 June 2025	Actual as at 31 January 2026
Current assets	\$	\$	\$
Cash and cash equivalents	2,946,713	2,946,712	3,438,250
Trade and other receivables	127,896	127,896	237,267
	<u>3,074,608</u>	<u>3,074,608</u>	<u>3,675,517</u>
Less: current liabilities			
Trade and other payables	(130,138)	(130,138)	(75,455)
Borrowings		(14,618)	(7,358)
Employee related provisions	(67,459)	(67,459)	(62,324)
	<u>(197,597)</u>	<u>(212,215)</u>	<u>(145,137)</u>
Net current assets	2,877,011	2,862,393	3,530,380
Less: Total adjustments to net current assets	2(b) (1,762,965)	(1,777,477)	(1,789,872)
Closing funding surplus / (deficit)	1,114,047	1,084,916	1,740,508

(b) Current assets and liabilities excluded from budgeted deficiency

Adjustments to net current assets			
Less: Reserve accounts	(1,859,554)	(1,859,554)	(1,859,554)
Add: Current liabilities not expected to be cleared at the end of the year			
- Current portion of borrowings		14,618	7,358
- Current portion of employee benefit provisions held in reserve	96,589	67,459	62,324
Total adjustments to net current assets	2(a) (1,762,965)	(1,777,477)	(1,789,872)

Adopted Budget Estimates 30 June 2026	YTD Budget Estimates 31 January 2026	YTD Actual 31 January 2026
\$	\$	\$

(c) Non-cash amounts excluded from operating activities

Adjustments to operating activities			
Less: Profit on asset disposals	(11,000)	(6,419)	0
Add: Depreciation	1,487,151	867,419	922,641
Total non-cash amounts excluded from operating activities	1,476,151	861,000	922,641

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 JANUARY 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	Var. \$	Var. %		
	\$	%		
Revenue from operating activities				
Grants, subsidies and contributions	64,768	13.61%	▲	😊
Timing of Operating Grants, Main Roads Lotterywest & Emergency Services Levy		Timing		
Fees and charges	27,972	28.21%	▲	😊
		Timing		
Interest revenue	(18,782)	(39.42%)	▼	😞
Less interest received than anticipated		Permanent		
Expenditure from operating activities				
Materials and contracts	135,124	19.79%	▲	😊
Budget Apportioned 7/12 - Underspent in material and contracts		Timing		
Utility charges	42,261	50.93%	▲	😊
Budget Apportioned 7/12 - will balance out over time as quarterly bills are paid		Timing		
Insurance	(59,857)	(94.51%)	▼	😞
Budget Apportioned 7/12 - Insurances Paid in two instalments July September		Timing		
Inflows from investing activities				
Proceeds from capital grants, subsidies and contributions	(142,892)	(27.74%)	▼	😞
Timing of Capital Grants, RRG, R2R, DWIR		Timing		
Outflows from investing activities				
Acquisition of infrastructure	329,957	89.57%	▲	😊
Budget Apportioned 7/12 - 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 31 JANUARY 2026

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	\$1.08 M	(\$0.10 M)
Closing	\$0.00 M	\$1.46 M	\$1.73 M	\$0.26 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$3.46 M	% of total
Unrestricted Cash	\$1.60 M	46.3%
Restricted Cash	\$1.85 M	53.7%

Refer to 3 - Cash and Financial Assets

Payables		
	\$0.08 M	% Outstanding
Trade Payables	\$0.01 M	
0 to 30 Days		100.0%
Over 30 Days		0.0%
Over 90 Days		0.0%

Refer to 8 - Payables

Receivables		
	\$0.02 M	% Collected
Rates Receivable	\$0.22 M	85.3%
Trade Receivable	\$0.02 M	% Outstanding
Over 30 Days		61.0%
Over 90 Days		52.6%

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.08 M)	\$0.49 M	\$0.64 M	\$0.15 M

Refer to Statement of Financial Activity

Rates Revenue		
	YTD Actual	% Variance
YTD Actual	\$1.41 M	
YTD Budget	\$1.40 M	0.9%

Grants and Contributions		
	YTD Actual	% Variance
YTD Actual	\$0.54 M	
YTD Budget	\$0.48 M	13.6%

Refer to 11 - Grants and Contributions

Fees and Charges		
	YTD Actual	% Variance
YTD Actual	\$0.13 M	
YTD Budget	\$0.10 M	28.2%

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)	(\$0.20 M)	\$0.01 M	\$0.21 M

Refer to Statement of Financial Activity

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

Refer to 6 - Disposal of Assets

Asset Acquisition		
	YTD Actual	% Spent
YTD Actual	\$0.04 M	
Adopted Budget	\$1.59 M	(97.6%)

Refer to 5 - Capital Acquisitions

Capital Grants		
	YTD Actual	% Received
YTD Actual	\$0.37 M	
Adopted Budget	\$0.88 M	(57.9%)

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	(\$0.01 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

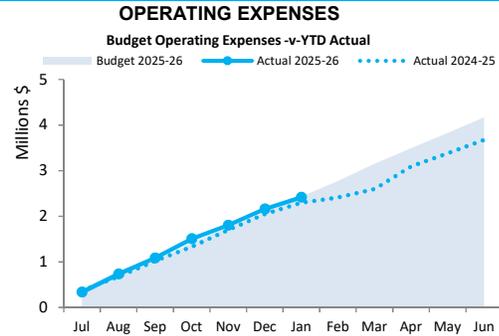
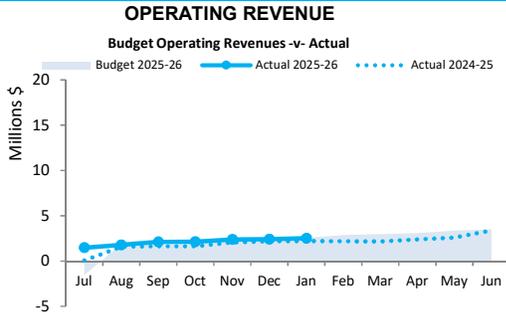
Refer to 4 - Cash Reserves

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

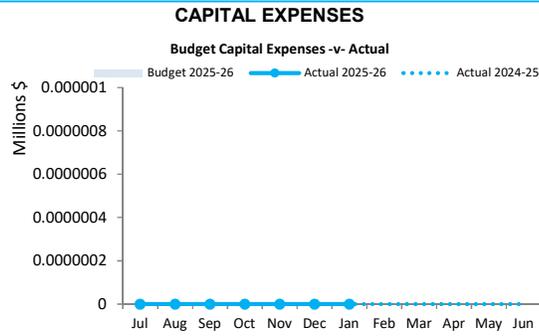
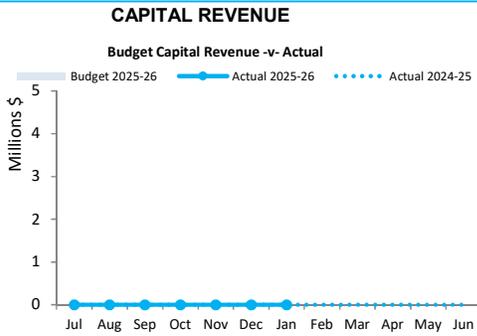
SHIRE OF TAMMIN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JANUARY 2026

2 KEY INFORMATION - GRAPHICAL

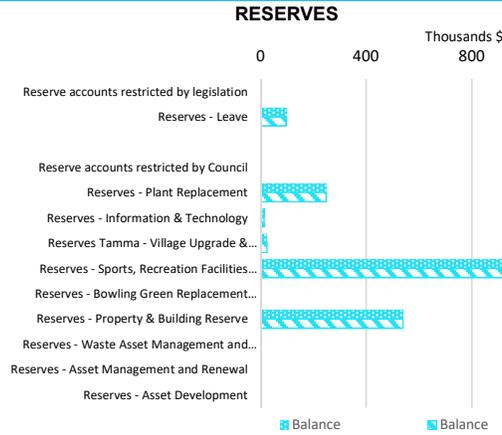
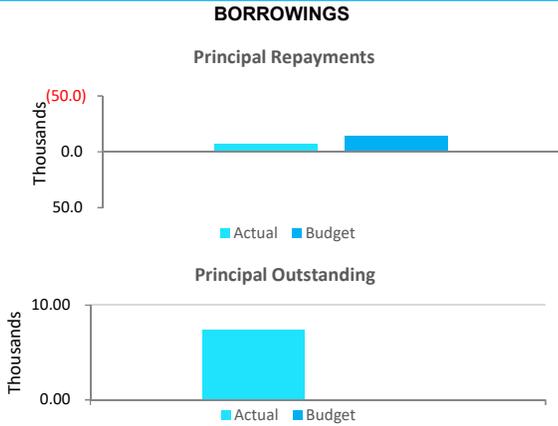
OPERATING ACTIVITIES



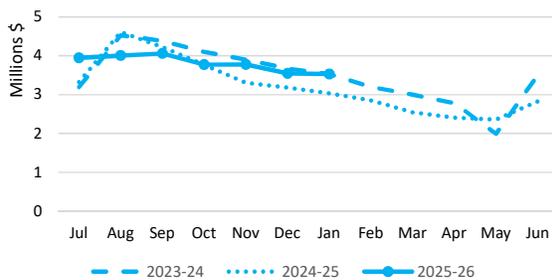
INVESTING ACTIVITIES



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 31 JANUARY 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	\$ 300,435	\$	\$ 300,435	\$	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	200,000		200,000		CBA	4.00%	21/03/2026
CBA Muni T/D	Cash and cash equivalents	250,000		250,000		CBA	4.08%	20/02/2026
CBA Muni T/D	Cash and cash equivalents	600,000		600,000		CBA	4.03%	21/04/2026
Total		1,600,935	1,854,460	3,455,395	0			
Comprising								
Cash and cash equivalents		1,600,935	0	1,600,935	0			
Financial assets at amortised cost - Term Deposits		0	1,854,460	1,854,460	0			
		1,600,935	1,854,460	3,455,395	0			

KEY INFORMATION

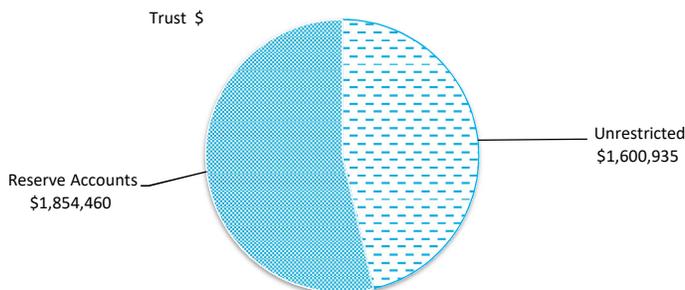
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of 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 JANUARY 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 Reserv	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	Adopted		YTD Actual	YTD Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings	187,000	109,081	77,381	(31,700)
Furniture and equipment	32,000	18,662	6,227	(12,435)
Plant and equipment	375,000	218,750	239,503	20,753
Acquisition of property, plant and equipment	594,000	346,493	323,111	(23,382)
Infrastructure - roads	1,319,390	212,919	2,330	(210,589)
Infrastructure - Footpaths	40,000	23,338	1,633	(21,705)
Infrastructure - Other Infrastructure	226,520	132,132	34,469	(97,663)
Acquisition of infrastructure	1,585,910	368,389	38,432	(329,957)
Total capital acquisitions	2,179,910	714,882	361,543	(353,339)
Capital Acquisitions Funded By:				
Capital grants and contributions	882,958	515,053	372,161	(142,892)
Other (disposals & C/Fwd)	18,000	0	0	0
Reserve accounts				
Reserves - Plant Replacement	189,531		0	0
Contribution - operations	1,089,421	199,829	(10,618)	(210,447)
Capital funding total	2,179,910	714,882	361,543	(353,339)

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

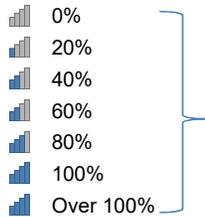
In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

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

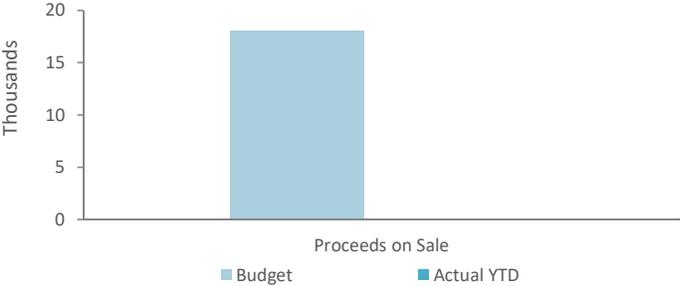


Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

	Account Description	Adopted			Variance
		Budget	YTD Budget	YTD Actual	(Under)/Over
		\$	\$	\$	\$
GC002	Golf Club - Alfresco	15,000	8,750	37,300	(28,550)
TV004	Tamma Village - Reticulation Project	25,000	14,581	0	14,581
CWA002	CWA - Building Refurbishment	75,000	43,750	30,000	13,750
TV003	Tamma Village - Building Renewal	20,000	11,669	0	11,669
DPM15	Donnan Park - Digital Scoreboard	15,000	8,750	0	8,750
DPM16	Donnan Park - Switchboard Upgrade	30,000	17,500	10,081	7,419
DPM18	Donnan Park - Electrical Board Replacement (Netball Court)	7,000	4,081	0	4,081
C0097	North Bungulla Roads - Head Walls	15,000	8,750	0	8,750
C0098	Urban Reseals	22,000	12,831	0	12,831
C0099	Rural Reseals	45,000	26,250	0	26,250
C0100	Nelson Road - Floodway Construction	43,000	25,081	296	24,785
C01101	Gravel Resheeting	50,000	0	0	0
C0102	Gravel Resheeting	50,000	29,169	0	29,169
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)
R2R088	Turon Road - Gravel Resheet	190,000	110,838	0	110,838
PT021	Water Truck	284,000	165,669	192,936	(27,267)
PT025	Attachments for Skid Steer	15,000	8,750	0	8,750
PT022	Verti Mower	25,000	14,581	0	14,581
PT023	Zero Turn Mower	25,000	14,581	27,680	(13,099)
PT024	Cable Finder	6,000	3,500	0	3,500
CCTV	CCTV Cameras	20,000	11,669	18,887	(7,218)
FOOT05	Shields St - Footpath Consustruction	20,000	11,669	979	10,690
FOOT06	Dreyer St Footpath	20,000	11,669	653	11,016
TD004	Town Dam - Upgrade and Renewal	190,520	111,139	3,670	107,469
TD003	Town Dam - Upgrade and Renewal		0	27,569	(27,569)
TOTREE	Christmas Light Upgrade	10,000	5,831	0	5,831
FE008	Christmas Decorations	0	0	2,839	(2,839)
KEP004	Kadjininy Kep - New Roof Cover	10,000	5,831	0	5,831
FE006	IT Administration Laptops	7,000	4,081	6,227	(2,146)
FE007	IT Server Upgrades	25,000	14,581	0	14,581

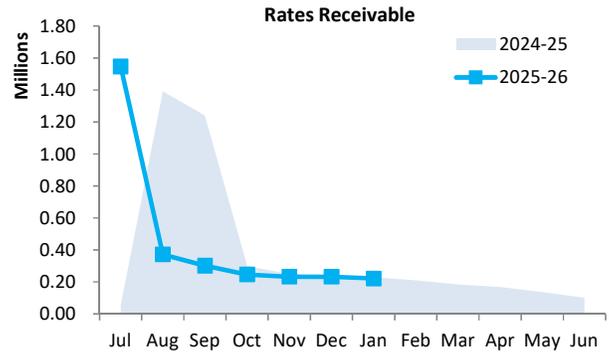
6 DISPOSAL OF ASSETS

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 Jan 2026
	\$	\$
Opening arrears previous year	84,433	100,141
Levied this year	1,320,334	1,410,075
Less - collections to date	(1,304,466)	(1,287,892)
Gross rates collectable	100,301	222,324
Allowance for impairment of rates receivable	(160)	(160)
Net rates collectable	100,141	222,164
% Collected	92.9%	85.3%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(676)	5,307	600	400	6,253	11,884
Percentage	(5.7%)	44.7%	5.0%	3.4%	52.6%	
Balance per trial balance						
Trade receivables	(676)	5,307	600	400	6,253	11,884
GST receivable		3,219				3,219
Total receivables general outstanding						15,103

Amounts shown above include GST (where applicable)

KEY INFORMATION

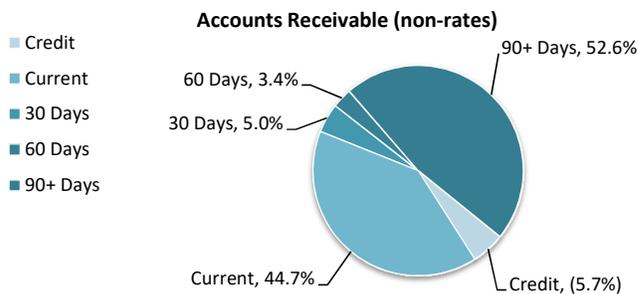
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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.



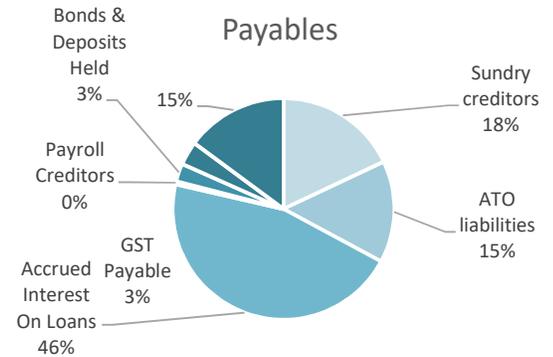
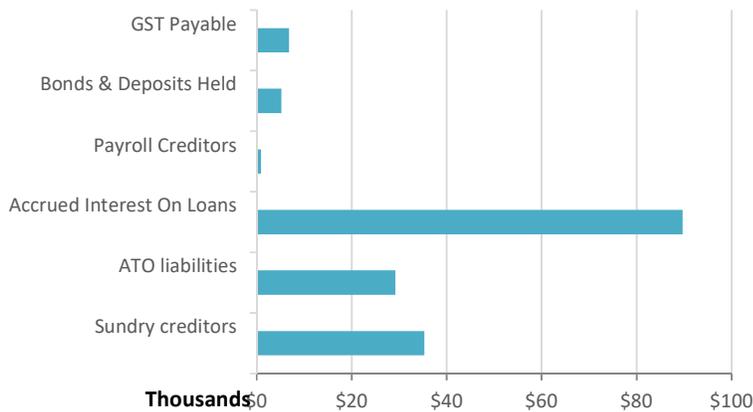
8 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	412	0	0	0	412
Percentage	0.0%	100.0%	0.0%	0.0%	0.0%	
Balance per trial balance						
Sundry creditors		10,444				10,444
ATO liabilities		14,507				14,507
Accrued Interest On Loans		879				879
Payroll Creditors		1,216				1,216
Bonds & Deposits Held		41,196				41,196
GST Payable		7,213				7,213
Total payables general outstanding						75,455

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 January 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.

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

OPERATING ACTIVITIES

11 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Adopted Budget	YTD	YTD
	1 July 2025		(As revenue)	31 Jan 2026	31 Jan 2026	Revenue	Budget	Revenue
	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies								
Lotterywest Grant				0		20,500	11,956	15,125
Main Roads Direct Grant				0		110,000	64,162	107,785
ESL Grant				0		22,430	13,083	5,378
Financial Assistance Grant - General				0		537,500	268,750	270,790
Financial Assistance Grant - Roads				0		215,500	107,750	97,123
	0	0	0	0	0	905,930	465,701	496,200
Contributions								
Contributions & Donations				0		3,500	2,037	43,119
Standpipe Water Charges				0		1,500	875	0
Building Permits Application Fee				0		100	56	0
Fuel Tax Credit				0		12,500	7,287	0
Sock Week				0		0	0	1,227
	0	0	0	0	0	17,600	10,255	44,346
TOTALS	0	0	0	0	0	923,530	475,956	540,546

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 Jan 2026	Current Liability 31 Jan 2026	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies								
Grant - RRG Specific				0		468,758	273,441	178,210
Grant - Roads to Recovery				0		298,000	173,831	153,951
Grant Income - Other Sport & Rec				0		116,200	67,781	40,000
	0	0	0	0	0	882,958	515,053	372,161