



**MONTHLY FINANCIAL REPORT
For the period ended 30 April 2026**

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

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SHIRE OF DANDARAGAN
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2026

Note	Amended	YTD	YTD	Variance*	Variance*	Var.
	Budget	Budget	Actual	\$	%	
	Estimates	Estimates		(c) - (b)	((c) - (b))/(b)	
	(a)	(b)	(c)	\$	%	
	\$	\$	\$	\$	%	
OPERATING ACTIVITIES						
Revenue from operating activities						
General rates	6,949,796	6,949,796	6,945,976	(3,820)	(0.05%)	
Rates excluding general rates	1,443,498	1,443,498	1,436,843	(6,655)	(0.46%)	
Grants, subsidies and contributions	2,603,367	1,723,998	1,728,012	4,014	0.23%	
Fees and charges	3,840,435	3,840,435	3,611,893	(228,542)	(5.95%)	
Interest revenue	452,321	322,321	316,149	(6,172)	(1.91%)	
Other revenue	53,400	43,400	37,428	(5,972)	(13.76%)	
Profit on asset disposals	389,689	0	0	0	0.00%	
	15,732,506	14,323,448	14,076,301	(247,147)	(1.73%)	
Expenditure from operating activities						
Employee costs	(6,040,720)	(4,243,886)	(4,365,869)	(121,983)	(2.87%)	
Materials and contracts	(6,923,526)	(5,140,318)	(4,954,190)	186,128	3.62%	
Utility charges	(480,816)	(346,905)	(368,115)	(21,210)	(6.11%)	
Depreciation	(8,593,056)	(7,862,388)	(7,392,416)	469,972	5.98%	
Finance costs	(45,687)	(45,687)	(37,979)	7,708	16.87%	
Insurance	(373,880)	(373,880)	(373,981)	(101)	(0.03%)	
Other expenditure	(768,665)	(639,525)	(641,371)	(1,846)	(0.29%)	
Loss on asset disposals	(4,525)	(4,525)	0	4,525	100.00%	
	(23,230,875)	(18,657,114)	(18,133,921)	523,193	2.80%	
Non cash amounts excluded from operating activities	2(c) 8,230,677	7,866,913	7,454,147	(412,766)	(5.25%)	
Amount attributable to operating activities	732,308	3,533,247	3,396,527	(136,720)	(3.87%)	
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from capital grants, subsidies and contributions	6,784,411	2,411,543	2,396,676	(14,867)	(0.62%)	
Proceeds from disposal of assets	464,250	0	0	0	0.00%	
Proceeds from financial assets at amortised cost - self supporting loans	0	14,593	14,593	0	0.00%	
	7,248,661	2,426,136	2,411,269	(14,867)	(0.61%)	
Outflows from investing activities						
Acquisition of property, plant and equipment	(3,177,960)	(1,034,403)	(1,034,403)	0	0.00%	
Acquisition of infrastructure	(8,949,330)	(3,691,633)	(3,775,573)	(83,940)	(2.27%)	
	(12,127,290)	(4,726,036)	(4,809,976)	(83,940)	(1.78%)	
Non-cash amounts excluded from investing activities	2(d) (1,512,989)	0	0	0	0.00%	
Amount attributable to investing activities	(6,391,618)	(2,299,900)	(2,398,707)	(98,807)	(4.30%)	
FINANCING ACTIVITIES						
Inflows from financing activities						
Leases liabilities recognised	0	0	1,051	1,051	0.00%	
Proceeds from new borrowings	550,000	0	0	0	0.00%	
Transfer from reserves	1,648,950	0	0	0	0.00%	
	2,198,950	0	1,051	1,051	0.00%	
Outflows from financing activities						
Payments for principal portion of lease liabilities	(24,778)	(21,044)	(21,044)	0	0.00%	
Repayment of borrowings	(167,967)	(165,329)	(165,329)	0	0.00%	
Transfer to reserves	(2,159,345)	(39,817)	(39,817)	0	0.00%	
	(2,352,090)	(226,190)	(226,190)	0	0.00%	
Amount attributable to financing activities	(153,140)	(226,190)	(225,139)	1,051	0.46%	
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year	2(a) 5,812,450	5,812,450	5,812,450	0	0.00%	
Amount attributable to operating activities	732,308	3,533,247	3,396,527	(136,720)	(3.87%)	
Amount attributable to investing activities	(6,391,618)	(2,299,900)	(2,398,707)	(98,807)	(4.30%)	
Amount attributable to financing activities	(153,140)	(226,190)	(225,139)	1,051	0.46%	
Surplus or deficit after imposition of general rates	0	6,819,607	6,585,132	(234,476)	(3.44%)	

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 DANDARAGAN
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 30 APRIL 2026

	Actual 30 June 2025	Actual as at 30 April 2026
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	8,225,779	10,626,711
Trade and other receivables	704,410	605,033
Other financial assets	16,444	1,851
Inventories	67,947	51,039
Other assets	908,818	3,115,443
TOTAL CURRENT ASSETS	9,923,398	14,400,077
NON-CURRENT ASSETS		
Trade and other receivables	61,731	0
Other financial assets	101,388	101,387
Property, plant and equipment	43,837,848	42,458,341
Infrastructure	290,079,635	286,891,557
Right-of-use assets	2,912,275	2,697,772
TOTAL NON-CURRENT ASSETS	336,992,877	332,149,057
TOTAL ASSETS	346,916,275	346,549,134
CURRENT LIABILITIES		
Trade and other payables	655,743	296,146
Contract liabilities	179,700	246,425
Capital grant/contributions liabilities	0	2,202,496
Other liabilities	171	795
Lease liabilities	160,980	139,934
Borrowings	167,967	2,638
Employee related provisions	710,586	317,401
TOTAL CURRENT LIABILITIES	1,875,147	3,205,835
NON-CURRENT LIABILITIES		
Lease liabilities	2,672,592	2,672,593
Borrowings	1,737,121	1,737,121
Employee related provisions	70,125	70,125
TOTAL NON-CURRENT LIABILITIES	4,479,838	4,479,839
TOTAL LIABILITIES	6,354,985	7,685,674
NET ASSETS	340,561,290	338,863,460
EQUITY		
Retained surplus	202,846,984	201,109,335
Reserve accounts	4,373,156	4,412,975
Revaluation surplus	133,341,150	133,341,150
TOTAL EQUITY	340,561,290	338,863,460

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

SHIRE OF DANDARAGAN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 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 12 May 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 POLICIES

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
- Estimation uncertainties and judgements made in relation to lease accounting

SHIRE OF DANDARAGAN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2026

2 NET CURRENT ASSETS INFORMATION

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

	Amended Budget Opening 1 July 2025	Actual as at 30 June 2025	Actual as at 30 April 2026
Note	\$	\$	\$
Current assets			
Cash and cash equivalents	8,226,581	8,225,779	10,626,711
Trade and other receivables	764,227	704,410	605,033
Other financial assets	16,444	16,444	1,851
Inventories	67,947	67,947	51,039
Other assets	908,818		3,115,443
	9,984,017	9,014,580	14,400,077
Less: current liabilities			
Trade and other payables	(679,214)	(655,743)	(296,146)
Other liabilities	(179,630)	(179,871)	(795)
Lease liabilities	(25,551)	(25,266)	(139,934)
Borrowings	(167,967)	(167,967)	(2,638)
Employee related provisions	(718,088)	(710,586)	(317,401)
Deferred Lease income		(135,714)	0
	(1,770,450)	(1,875,147)	(756,914)
Net current assets	8,213,567	7,139,433	13,643,163
Less: Total adjustments to net current assets	2(b) (3,978,946)	(1,326,983)	(4,074,939)
Closing funding surplus / (deficit)	4,234,621	5,812,450	9,568,224

(b) Current assets and liabilities excluded from budgeted deficiency

Adjustments to net current assets			
Less: Reserve accounts	(4,373,156)	(4,373,156)	(4,412,973)
Less: Financial assets at amortised cost - self supporting loans	0	(16,444)	(1,851)
Add: Current liabilities not expected to be cleared at the end of the year			
- Current portion of lease liabilities	24,778	25,266	139,934
- Current portion of borrowings	167,967	167,967	2,638
- Deferred Lease Income		2,850,000	
- Current portion of employee benefit provisions held in reserve	201,465	19,384	197,313
Total adjustments to net current assets	2(a) (3,978,946)	(1,326,983)	(4,074,939)

(c) Non-cash amounts excluded from operating activities

	Amended Budget Estimates 30 June 2026	YTD Budget Estimates 30 April 2026	YTD Actual 30 April 2026
	\$	\$	\$
Adjustments to operating activities			
Less: Profit on asset disposals	(389,689)	0	0
Add: Loss on asset disposals	4,525	4,525	0
Add: Depreciation	8,593,056	7,862,388	7,392,416
Non-cash movements in non-current assets and liabilities:			
- Pensioner deferred rates			61,731
- Employee provisions	22,785		0
Total non-cash amounts excluded from operating activities	8,230,677	7,866,913	7,454,147

(d) Non-cash amounts excluded from investing activities

Adjustments to investing activities			
Property, plant and equipment received for substantially less than fair value	(1,512,989)		
Total non-cash amounts excluded from investing activities	(1,512,989)	0	0

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 DANDARAGAN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 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. %
	\$	%

SHIRE OF DANDARAGAN
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 DANDARAGAN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 APRIL 2026**

1 CASH AND FINANCIAL ASSETS AT AMORTISED COST

Description	Classification	Unrestricted	Restricted Accounts	Total	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Municipal Account	Cash and cash equivalents	3,763,356	2,448,921	6,212,277		CBA	3.50%	Ongoing
Petty Cash	Cash and cash equivalents	1,460	0	1,460		Cash	Nil	On hand
Reserve Account	Cash and cash equivalents	0	912,974	912,974		CBA	3.50%	Ongoing
Reserve Term Deposit	Cash and cash equivalents	0	3,500,000	3,500,000		CBA	4.02%	May 2026
Total		3,764,816	6,861,895	10,626,711	0			
Comprising								
Cash and cash equivalents		3,764,816	6,861,895	10,626,711	0			
		3,764,816	6,861,895	10,626,711	0			

KEY INFORMATION

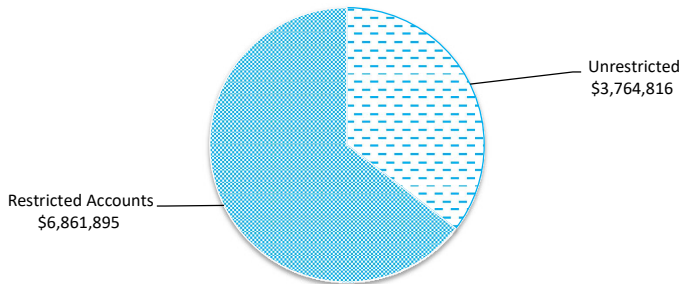
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of 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 6 - Other assets.



SHIRE OF DANDARAGAN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 APRIL 2026

2 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 Council								
Leave reserve	195,532	6,321	0	201,853	195,532	1,781	0	197,313
Plant reserve	454,133	12,583	(200,000)	266,716	454,133	4,132	0	458,265
Building reserve	386,135	31,862	0	417,997	386,135	3,515	0	389,650
Rubbish reserve	297,011	215,229	0	512,240	297,011	2,704	0	299,715
Community Centre reserve	341,938	20,214	0	362,152	341,938	3,114	0	345,052
Television Services Reserve	57,248	1,851	0	59,099	57,248	522	0	57,770
Information Technology Reserve	61,845	2,000	0	63,845	61,845	563	0	62,408
Land Development Reserve	2,644	2,478	0	5,122	2,644	24	0	2,668
Parking Requirements (L1154 SandpiperSt) Res	12,371	400	0	12,771	12,371	113	0	12,484
Parks & Rec. Grounds (Seagate) Reserve	162,763	5,262	0	168,025	162,763	1,482	0	164,245
Sport and Recreation Reserve	93,408	92,265	(48,950)	136,723	93,408	851	0	94,259
Landscaping Reserve	2,871	93	0	2,964	2,871	26	0	2,897
Aerodrome Reserve	45,904	19,214	0	65,118	45,904	418	0	46,322
Public Open Space Renewal Reserve	6,705	7,406	0	14,111	6,705	61	0	6,766
Infrastructure Renewal Reserve	757,815	500,731	(700,000)	558,546	757,815	6,899	0	764,714
Public Open Space Construction Reserve	10,179	329	0	10,508	10,179	93	0	10,272
Infrastructure Construction Reserve	158,050	86,331	0	244,381	158,050	1,439	0	159,489
Building Construction Reserve	28,955	520,915	0	549,870	28,955	264	0	29,219
Economic Development Reserve	980,436	622,602	(450,000)	1,153,038	980,436	8,927	0	989,363
Turquoise Way Path Reserve	56,149	1,815	0	57,964	56,149	511	0	56,660
Cash in Lieu of Landscaping-Lot1146 Sandpiper	2,706	87	0	2,793	2,706	25	0	2,731
Cervantes Community Infrastructure Developme	258,358	9,357	(250,000)	17,715	258,358	2,353	0	260,711
	4,373,156	2,159,345	(1,648,950)	4,883,551	4,373,156	39,817	0	4,412,973

3 CAPITAL ACQUISITIONS

Capital acquisitions	Amended		YTD Actual	YTD Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings	1,355,150	607,637	607,637	0
Furniture and equipment	15,000	3,650	3,650	0
Plant and equipment	1,807,810	423,116	423,116	0
Acquisition of property, plant and equipment	3,177,960	1,034,403	1,034,403	0
Infrastructure - roads	5,084,177	3,292,976	3,292,976	(0)
Infrastructure - Footpaths	288,000	10,710	10,710	0
Infrastructure - Parks and Reserves	406,500	190,439	268,256	77,817
Infrastructure - Other	3,170,653	197,508	203,631	6,123
Acquisition of infrastructure	8,949,330	3,691,633	3,775,573	83,940
Total capital acquisitions	12,127,290	4,726,036	4,809,976	83,940
Capital Acquisitions Funded By:				
Capital grants and contributions	6,784,411	2,411,543	2,396,676	(14,867)
Lease liabilities	0	0	1,051	1,051
Borrowings	550,000	0	0	0
Other (disposals & C/Fwd)	464,250	0	0	0
Reserve accounts				
Plant reserve	200,000	200,000	0	(200,000)
Sport and Recreation Reserve	48,950		0	0
Infrastructure Renewal Reserve	700,000	700,000	0	(700,000)
Economic Development Reserve	450,000	450,000	0	(450,000)
Cash in Lieu of Landscaping-Lot1146 Sandpiper St	250,000	250,000	0	(250,000)
Contribution - operations	2,679,679	714,493	2,412,249	1,697,756
Capital funding total	12,127,290	4,726,036	4,809,976	83,940

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

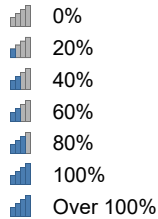
In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

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.

3 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

Capital expenditure total

Level of completion indicators

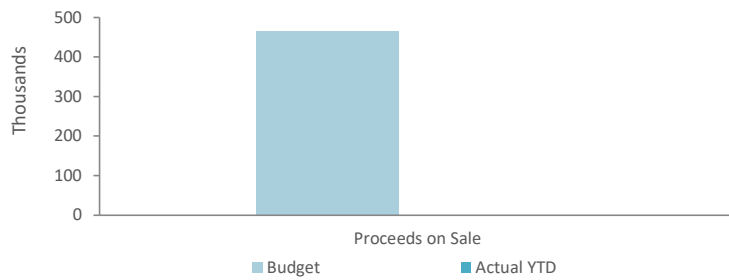


Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

Account Description	Amended		YTD Actual	Variance
	Budget	YTD Budget		(Under)/Over
	\$	\$	\$	\$
COALSEAM FOOTPATH - I10071	288,000	288,000	10,710	277,290
JURIEN IRRIGATION PROJECT - I20094	85,500	85,500	36,100	49,400
CERVANTES OVAL RETIC - I20109	130,000	130,000	111,620	18,380
RONCARD RESERVE CERV - REPLACE BBQ COOKTOP - I20111	4,650	4,650	3,529	1,121
JB CEMETERY GRAVE RETAINMENT - I30084	20,000	20,000	8,480	11,520
PIONEER PARK DANDARAGAN UPGRADE - I30109	30,000	30,000	36,589	(6,589)
JB AIRPORT SMALL PROJECTS - I30110	162,260	162,260	71,002	91,258
MOTORISATION CERVANTES WASTE TIP HOPPER - I30111	30,893	30,893	0	30,893
DOG/CAT POUND FACILITY FY26 - I30112	40,000	40,000	10,273	29,727
SANDY CAPE SOLAR LIGHTING - I30114	7,500	7,500	7,725	(225)
SANDY CAPE NORTH HEAD REMEDIATION - I30115	6,000	6,000	0	6,000
SANDY CAPE REINSTATEMNT OF RAMP TO MAKE LOOKOUT SA - I30116	7,500	7,500	0	7,500
JB DEPOT SHED EXTENSION - I50241	46,000	46,000	0	46,000
AGGIES COTTAGE - ANNUAL RENEWAL WORKS - I50246	10,000	10,000	0	10,000
4 PINETREE CIRCUIT - REPLACE PATIO - I50280	35,000	35,000	0	35,000
NEW DEPOT AMENITIES / 2X1 WITH CARETAKERS WING - I50287	10,000	10,000	88	9,912
CERVANTES NICHE WALL CONSTRUCTION - I50290	155,000	155,000	112,269	42,731
CERVANTES COMMUNITY RECREATION CENTRE - NEW ENTRY - I50291	0	0	41,174	(41,174)
JURIEN BAY CBD PLAN - NEW ABLUTION BLOCK - I50295	200,000	200,000	0	200,000
CERVANTES CCRC - CHANGEROOMS - I50296	930,000	930,000	493,200	436,800
JSRC SOAKWELL - I50304	12,000	12,000	12,980	(980)
JURIEN ADMIN - NEW ALARM, CCTV & LOCKS - I50305	40,000	40,000	29,388	10,612
FAMILY RESOURCE CENTRE - AIRCON FOR MAIN OFFICE - I50307	4,500	4,500	3,109	1,391
HSP2 INFRASTRUCTURE & LAND SERVICING - I50308	2,800,500	2,800,500	7,380	2,793,120
JURIEN CIVIC CENTRE - FLOORING REPLACEMENT - I50310	15,000	15,000	3,650	11,350
JURIEN ADMIN - WINDOW BLINDS - I50311	25,000	25,000	18,396	6,604
CERVANTES REC RES PLAYGROUND - I80002	125,000	125,000	56,032	68,968
DANDARAGAN BASKETBALL DUNK RING - I80020	15,000	15,000	20,190	(5,190)
DAMBADGIE ROAD - MGR011	150,000	150,000	0	150,000
ROWES ROAD RECONSTRUCTION - MRR007REC	1,530,000	1,530,000	1,410,699	119,301
COCKLESHELL GULLY RECONSTRUCTION - MRR051RECCO	40,000	40,000	41,260	(1,260)
GILLINGARA ROAD FINAL SEAL - RCR010FSCO	110,638	110,638	130,414	(19,776)
MUTHERWANDERY ROAD RECONSTRUCTION - RCR030REC	673,725	673,725	404,560	269,165
CATABY ROAD - RRG001FS	72,500	72,500	80,630	(8,130)
DANDARAGAN ROAD - RRG002FS	135,000	135,000	153,760	(18,760)
DANDARAGAN ROAD - RRG002REC	2,372,314	2,372,314	1,071,653	1,300,661
GRADER - MAINTENANCE - I60014	560,000	560,000	0	560,000
LOADER - CONSTRUCTION - I60041	600,000	600,000	0	600,000
TRUCK - ROAD MAINTENANCE - I60036	130,000	130,000	0	130,000
TOYOTA PRADO DN000 - I60044	86,133	86,133	0	86,133
PRESSURE CLEANER - I60055	7,500	7,500	8,939	(1,439)
2022 IVECO DAILY 4X4 FIRE ENGINE	414,177	414,177	414,177	0
TRAILER DANDARAGAN VFB	10,000	10,000	0	10,000
	12,127,290	12,127,290	4,809,976	7,317,314

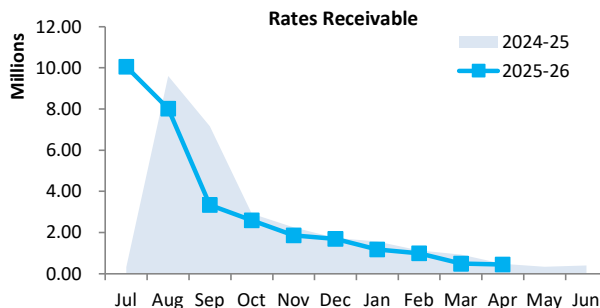
4 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book		Profit	(Loss)	Net Book		Profit	(Loss)
		Value	Proceeds			Value	Proceeds		
\$	\$	\$	\$	\$	\$	\$	\$		
Plant and equipment									
	2016 Cat 12M Motor Grader - DN027	17,867	165,000	147,133	0	0	0	0	0
	Caterpillar 950K Wheel Loader - DN011	19,936	155,000	135,064	0	0	0	0	0
	2015 Hino 500 Series Tip Truck - DN006	2,127	70,000	67,873	0	0	0	0	0
	2023 Prado GXL	27,248	56,000	28,752	0	0	0	0	0
	Pressure Cleaner	0	250	250	0	0	0	0	0
	2017 Ford Everest SUV 4WD - DN004	7,383	18,000	10,617	0	0	0	0	0
	2017 Mazda CX5 Wgn - DN032	4,525	0	0	(4,525)	0	0	0	0
		79,086	464,250	389,689	(4,525)	0	0	0	0



5 RECEIVABLES

Rates receivable	30 June 2025	30 Apr 2026
Opening arrears previous year	\$ 406,824	\$ 342,324
Levied this year	7,982,889	8,382,819
Fees and charges levied through rates	1,389,542	1,458,339
Less - collections to date	(9,436,931)	(9,730,646)
Net rates collectable	342,324	452,836
% Collected	96.5%	95.6%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	56,235	64,803	(33)	32,618	153,624
Percentage	0.0%	36.6%	42.2%	0.0%	21.2%	
Balance per trial balance						
Trade and other receivables						153,624
Allowance for credit losses of trade receivables						(1,427)
Total receivables general outstanding						152,197

KEY INFORMATION

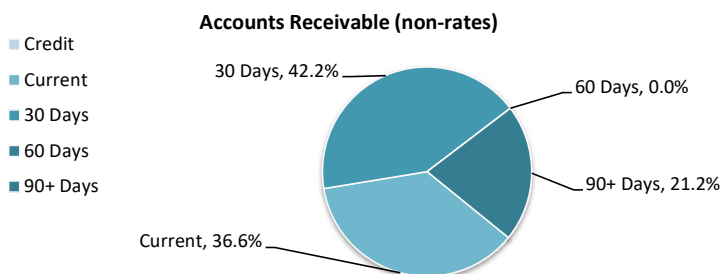
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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.



6 OTHER CURRENT ASSETS

Other current assets	Opening Balance 1 July 2025	Asset Increase	Asset Reduction	Closing Balance 30 April 2026
	\$	\$	\$	\$
Other financial assets at amortised cost				
Financial assets at amortised cost - self supporting loans	16,444	0	(14,593)	1,851
Inventory				
Stock on Hand - Fuel	67,947	248,330	(265,238)	51,039
Other assets				
Work in Progress	908,818	5,019,256	(2,812,631)	3,115,443
Total other current assets	993,209	5,267,586	(3,092,462)	3,168,333

Amounts shown above include GST (where applicable)

KEY INFORMATION

Other financial assets at amortised cost

The Shire classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Inventory

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

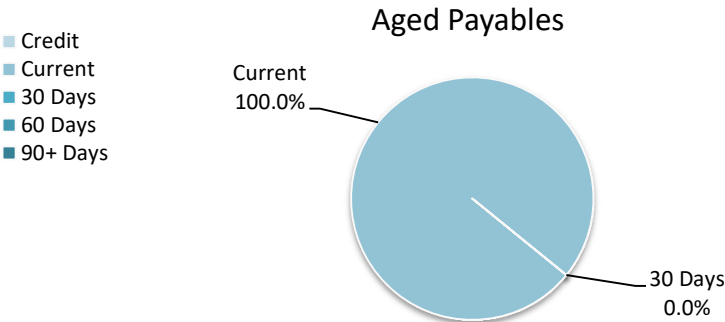
7 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	125,885	0	0	0	125,885
Percentage	0.0%	100.0%	0.0%	0.0%	0.0%	
Balance per trial balance						
Sundry creditors						125,885
ATO liabilities						(108,272)
Bonds and deposits held						278,533
Total payables general outstanding						296,146

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.



8 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
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Dandaragan Residential House - GROH	136	430,807	0	0	(62,808)	(63,087)	367,999	367,720	(7,601)	(7,399)
Jurien Bay Foreshore Redevelopment	137	1,288,475	0	0	(63,508)	(63,907)	1,224,967	1,224,568	(26,772)	(31,955)
Jurien Bay Depot Building	138	167,499	0	0	(24,420)	(24,529)	143,079	142,970	(1,221)	(2,877)
Cervantes Rec. Centre	New	0	0	550,000	0	0	0	550,000	0	0
		1,886,781	0	550,000	(150,736)	(151,523)	1,736,045	2,285,258	(35,594)	(42,231)
Self supporting loans										
Jurien Bay Progress Association - Shed		7,681	0	0	(7,681)	(7,681)	0	0	(143)	(144)
Jurien Bay Mens Shed - Shed		5,553	0	0	(1,839)	(3,690)	3,714	1,863	(37)	(61)
Badgingarra Bowling Club - Synthetic Surface		5,073	0	0	(5,073)	(5,073)	0	0	(16)	(16)
		18,307	0	0	(14,593)	(16,444)	3,714	1,863	(196)	(221)
Total		1,905,088	0	550,000	(165,329)	(167,967)	1,739,759	2,287,121	(35,790)	(42,452)
Current borrowings		167,967					2,638			
Non-current borrowings		1,737,121					1,737,121			
		1,905,088					1,739,759			

All debenture repayments were financed by general purpose revenue.

Self supporting loans are financed by repayments from third parties.

New borrowings 2025-26

Particulars	Amount Borrowed		Institution	Loan Type	Term Years	Total Interest & Charges	Interest Rate	Amount (Used)		Balance Unspent
	Actual	Budget						Actual	Budget	
	\$	\$				\$	%	\$	\$	\$
Cervantes Rec. Centre	0	550,000	WATC	Fixed	TBD	0	TBD	0	(550,000)	0

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.

9 LEASE LIABILITIES

Movement in carrying amounts

Information on leases Particulars	Lease No.	New Leases			Principal Repayments		Principal Outstanding		Interest Repayments	
		1 July 2025	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Photocopier Lease	Ricoh	29,388	0	0	(8,173)	(9,085)	21,215	20,303	(614)	(1,462)
Water Filter Lease	Waterlogic	32,300	1,051	0	(12,871)	(15,693)	20,480	16,607	(1,575)	(1,773)
Deferred Lease Income*		2,770,832	0	0	0	0	2,770,832	2,770,832	0	0
Total		2,832,520	1,051	0	(21,044)	(24,778)	2,812,527	2,807,742	(2,189)	(3,235)
Current lease liabilities		160,980					139,934			
Non-current lease liabilities		2,671,540					2,672,593			
		2,832,520					2,812,527			

All lease repayments were financed by general purpose revenue.

KEY INFORMATION

At inception of a contract, the Shire assesses if the contract contains or is a lease. A contract is or contains a lease, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. At the commencement date, a right of use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

All contracts classified as short-term leases (i.e. a lease with a remaining term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

*Deferred Lease Income relates to the non-cash accounting treatment adopted by the Shire, as lessor, in respect of Lot 1223 on Deposited Plan 219774, comprising land on which the Retired Services League (RSL) Jurien Bay Sub-branch has erected and fully funded a building. A lease has been granted for a fixed, non-cancellable term of 21 years, being the maximum lease term the Shire is permitted to grant under its policy framework. The non-cash accounting treatment reflects the recognition of the building as a Shire asset, with the corresponding benefit received by the lessee recognised as Deferred Lease Income and amortised over the lease term. The lease is subject to renewal upon expiry; however, renewal is not assumed for accounting purposes unless and until the option is exercised.

10 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2025 \$	Liability transferred from/(to) non current \$	Liability Increase \$	Liability Reduction \$	Closing Balance 30 April 2026 \$
Other current liabilities						
Other liabilities						
Contract liabilities		179,700	0	66,725	0	246,425
Capital grant/contributions liabilities		0	0	2,217,996	(15,500)	2,202,496
Suspense payments		171	0	479,043	(478,419)	795
Total other liabilities		179,871	0	2,763,764	(493,919)	2,449,716
Employee Related Provisions						
Provision for annual leave		339,046	0	0	(330,055)	8,991
Provision for long service leave		371,540	0	0	(63,130)	308,410
Total Provisions		710,586	0	0	(393,185)	317,401
Total other current liabilities		890,457	0	2,763,764	(887,104)	2,767,117

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 11 and 12

KEY INFORMATION

Provisions

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

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

Employee Related Provisions

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

Contract liabilities

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer.

Capital grant/contribution liabilities

Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

11 GRANTS, SUBSIDIES AND CONTRIBUTIONS

	Unspent grant, subsidies and contributions liability					Grants, subsidies and		
	Liability 1 July 2025	Increase in Liability	Decrease in Liability (As revenue)	Liability 30 Apr 2026	Current Liability 30 Apr 2026	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies								
Grants Commission - General	0	0	0	0	0	569,291	257,021	257,021
Grants Commission - Roads	0	0	0	0	0	738,676	503,527	503,527
ESL Operating Grant	0	0	0	0	0	83,000	93,784	117,325
ESL Capital Grant	0	0	0	0	0	20,000	0	0
Mitigation Activity Fund 2025/26 Round 1	0	0	0	0	0	152,910	76,453	76,453
Spray the Grey - Lotterywest	0	0	0	0	0	8,000	8,000	8,000
Spray the Grey - Tronox, Iluka, Imag Resources, Lotterywest	0	0	0	0	0	20,000	1,500	1,500
Dept of Infrastructure - Housing Support Program 1	0	0	0	0	0	252,700	239,617	239,617
Community Stewardship Grant - NRM FY24 & FY25 Carryover	154,700	22,100	0	176,800	176,800	176,800	0	0
Community Stewardship Grant - NRM FY26	0	44,625	0	44,625	44,625	89,250	28,334	28,334
Coastal Planning - Shoreline Monitoring	0	0	0	0	0	30,000	0	0
Coastal Planning - Inundation Strategy	0	0	0	0	0	67,000	0	0
CHRMAP Carryover	25,000	0	0	25,000	25,000	25,000	0	0
CHRMAP	0	0	0	0	0	25,000	0	0
Public Library Materials Funding Allocation	0	0	0	0	0	5,000	4,455	4,455
MRWA Direct Grant	0	0	0	0	0	375,849	375,849	369,328
Street Light Subsidy	0	0	0	0	0	4,100	0	4,321
Tronox - Meerlinga Children & Community Inc	0	0	0	0	0	0	0	1,909
Image Resources & Vestas - Career Expo	0	0	0	0	0	0	0	1,400
Iluka Resources - Community Recognition awards	0	0	0	0	0	0	0	1,000
	179,700	66,725	0	246,425	246,425	2,642,576	1,588,540	1,614,190
Contributions								
Contributions & Donations	0	0	0	0	0	48,100	48,100	25,000
Reimbursements	0	0	0	0	0	202,285	202,285	88,822
	0	0	0	0	0	250,385	250,385	113,822
TOTALS	179,700	66,725	0	246,425	246,425	2,892,961	1,838,925	1,728,012

12 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	1 July 2025		(As revenue)	30 Apr 2026	30 Apr 2026			
	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies								
Cervantes Changeroom - I50291	0	52,495	0	52,495	52,495	209,979	0	0
Jurine Bay Irrigation Project - I20094	0	0	(15,500)	(15,500)	(15,500)	42,750	0	0
Cataby Road - RRG001FS	0	56,613		56,613	56,613	48,333	2,880	0
Dandaragn Road - RRG002FS	0	79,200	0	79,200	79,200	90,000	4,500	0
Dandaragn Road - RRG002REC	0	619,844	0	619,844	619,844	853,210	0	0
Dandaragn Road - RRG002REC	0	339,844	0	339,844	339,844	886,562	0	0
Gillingarra Road - RCR10FSCO	0	70,000	0	70,000	70,000	70,000	0	0
Gillingarra Road - RCR030REC	0	0	0	0	0	350,000	0	0
JB Airport Small Projects - I30110	0	0	0	0	0	19,400	0	0
Housing Support Program 2 - Infrastructure & Land Servicing - I50308	0	0	0	0	0	2,800,000	0	1,982,499
DFES Fire Vehicle	0	0	0	0	0	0	0	414,177
Rowes Road	0	1,000,000	0	1,000,000	1,000,000	0	0	0
	0	2,217,996	(15,500)	2,202,496	2,202,496	5,370,234	7,380	2,396,676

**SHIRE OF DANDARAGAN
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 30 APRIL 2026**

13 TRUST FUND

Funds held at balance date which are required by legislation to be credited to the trust fund and which are not included in the financial statements are as follows:

Description	Opening Balance 1 July 2025	Amount Received	Amount Paid	Closing Balance 30 April 2026
	\$	\$	\$	\$
Cash In Lieu POS - L9000 Valencia	201,976	5,306	0	207,282
	201,976	5,306	0	207,282

**SHIRE OF DANDARAGAN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 APRIL 2026**

14 BUDGET AMENDMENTS

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

Description	Council Resolution	Classification	Non Cash Adjustment \$	Increase in Available Cash \$	Decrease in Available Cash \$	Amended Budget Running Balance \$
Budget adoption						0
Grant Funding Budget Amendment - JBC Golf Club	2025/08 9.1.4	Non cash item	23,037			0
Road Funding Budget Amendment - Rowes Road	2025/11 9.2.1	Capital revenue		1,000,000		1,000,000
Road Funding Budget Amendment - Rowes Road	2025/11 9.2.1	Capital expenses			(1,000,000)	0
Budget Review Adoption	2026/03 9.1.3	Budget Review		1,505,348	(1,505,348)	0
				2,505,348	(2,505,348)	0