



## Moore Australia

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19 February 2026

Mr Peter Fitchat  
Chief Executive Officer  
Shire of Dundas  
PO Box 163  
**NORSEMAN WA 6443**

Dear Peter

### COMPILATION REPORT TO SHIRE OF DUNDAS

We have compiled the accompanying special purpose financial report of Shire of Dundas which comprise the statement of financial position as at 31 January 2026, the statement of financial activity, notes providing statement of financial activity supporting information, explanation of material variances for the year then ended and a summary of material accounting policy information. These have been prepared in accordance with *Local Government Act 1995* and associated regulations as described in Note 1 to the financial report. The specific purpose for which the special purpose financial statements have been prepared is also set out in Note 1 of the financial report. We have provided the supplementary information of Shire of Dundas as at 31 January 2026 and for the period then ended based on the records of the Shire of Dundas.

### THE RESPONSIBILITY OF SHIRE OF DUNDAS

The CEO of Shire of Dundas is solely responsible for information contained in the special purpose financial report and supplementary information, the reliability, accuracy and completeness of the information and for the determination that the basis of accounting used is appropriate to meet their needs and for the purpose that the financial report was prepared.

### OUR RESPONSIBILITY

On the basis of information provided by Shire of Dundas we have compiled the accompanying special purpose financial report in accordance with the requirements of *APES 315 Compilation of Financial Information* and the *Local Government Act 1995*, associated regulations and to the extent that they are not inconsistent with the *Local Government Act 1995*, the Australian Accounting Standards.

We have applied our expertise in accounting and financial reporting to compile these financial statements in accordance with the basis of accounting described in Note 1 to the financial report except for the matters of non-compliance with the basis of preparation identified with Note 1 of the financial report. We have complied with the relevant ethical requirements of *APES 110 Code of Ethics for Professional Accountants*.

Supplementary information attached to the financial report has been extracted from the records of Shire of Dundas and information presented in the special purpose financial report.

### ASSURANCE DISCLAIMER

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on these financial statements.

The special purpose financial report was compiled exclusively for the benefit of Shire of Dundas who are responsible for the reliability, accuracy and completeness of the information used to compile them. Accordingly, the special purpose financial report may not be suitable for other purposes. We do not accept responsibility for the contents of the special purpose financial report.

Russell Barnes  
Director  
Moore Australia (WA) Pty Ltd

# SHIRE OF DUNDAS

## 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 DUNDAS**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 JANUARY 2026**

Note	Amended	YTD	YTD	Variance*	Variance*	Var.
	Budget	Budget	Actual	\$	%	
	Estimates	Estimates	(c)	(c) - (b)	((c) - (b))/(b)	
	(a)	(b)	(c)	\$	%	
	\$	\$	\$	\$	%	
<b>OPERATING ACTIVITIES</b>						
<b>Revenue from operating activities</b>						
General rates	4,087,035	4,087,035	<b>4,080,677</b>	(6,358)	(0.16%)	▼
Grants, subsidies and contributions	1,523,654	861,159	<b>796,578</b>	(64,581)	(7.50%)	▼
Fees and charges	7,374,032	4,381,766	<b>3,973,272</b>	(408,494)	(9.32%)	▼
Interest revenue	253,245	152,568	<b>144,770</b>	(7,798)	(5.11%)	▼
Other revenue	169,409	96,789	<b>98,917</b>	2,128	2.20%	
Profit on asset disposals	18,451	0	<b>0</b>	0	0.00%	
	<b>13,425,826</b>	<b>9,579,317</b>	<b>9,094,214</b>	<b>(485,103)</b>	<b>(5.06%)</b>	
<b>Expenditure from operating activities</b>						
Employee costs	(4,680,634)	(2,756,083)	<b>(2,618,138)</b>	137,945	5.01%	▲
Materials and contracts	(6,431,469)	(3,712,498)	<b>(3,154,326)</b>	558,172	15.03%	▲
Utility charges	(625,615)	(364,931)	<b>(210,680)</b>	154,251	42.27%	▲
Depreciation	(4,745,421)	(2,768,150)	<b>(2,510,317)</b>	257,833	9.31%	▲
Finance costs	(1,899)	(1,136)	<b>(1,136)</b>	0	0.00%	
Insurance	(242,408)	(239,450)	<b>(246,426)</b>	(6,976)	(2.91%)	▼
Other expenditure	(225,907)	(130,072)	<b>(116,731)</b>	13,341	10.26%	▲
Loss on asset disposals	(93,311)	0	<b>0</b>	0	0.00%	
	<b>(17,046,664)</b>	<b>(9,972,320)</b>	<b>(8,857,754)</b>	<b>1,114,566</b>	<b>11.18%</b>	
Non cash amounts excluded from operating activities	2(c) 4,820,281	2,768,150	<b>2,512,541</b>	(255,609)	(9.23%)	▼
<b>Amount attributable to operating activities</b>	<b>1,199,443</b>	<b>2,375,147</b>	<b>2,749,001</b>	<b>373,854</b>	<b>15.74%</b>	
<b>INVESTING ACTIVITIES</b>						
<b>Inflows from investing activities</b>						
Proceeds from capital grants, subsidies and contributions	1,477,032	300,205	<b>258,105</b>	(42,100)	(14.02%)	▼
Proceeds from disposal of assets	52,000	0	<b>0</b>	0	0.00%	
	<b>1,529,032</b>	<b>300,205</b>	<b>258,105</b>	<b>(42,100)</b>	<b>(14.02%)</b>	
<b>Outflows from investing activities</b>						
Acquisition of property, plant and equipment	(976,409)	(674,864)	<b>(317,100)</b>	357,764	53.01%	▲
Acquisition of infrastructure	(2,315,954)	(1,151,057)	<b>(728,042)</b>	423,015	36.75%	▲
	<b>(3,292,363)</b>	<b>(1,825,921)</b>	<b>(1,045,142)</b>	<b>780,779</b>	<b>42.76%</b>	
<b>Amount attributable to investing activities</b>	<b>(1,763,331)</b>	<b>(1,525,716)</b>	<b>(787,037)</b>	<b>738,679</b>	<b>48.42%</b>	
<b>FINANCING ACTIVITIES</b>						
<b>Inflows from financing activities</b>						
Transfer from reserves	620,873	0	<b>0</b>	0	0.00%	
	<b>620,873</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	
<b>Outflows from financing activities</b>						
Repayment of borrowings	(55,518)	(27,572)	<b>(27,572)</b>	0	0.00%	
Transfer to reserves	(1,817,161)	(83,402)	<b>(83,402)</b>	0	0.00%	
	<b>(1,872,679)</b>	<b>(110,974)</b>	<b>(110,974)</b>	<b>0</b>	<b>0.00%</b>	
<b>Amount attributable to financing activities</b>	<b>(1,251,806)</b>	<b>(110,974)</b>	<b>(110,974)</b>	<b>0</b>	<b>0.00%</b>	
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>						
<b>Surplus or deficit at the start of the financial year</b>	2(a) 1,990,694	1,990,694	<b>1,363,277</b>	(627,417)	(31.52%)	▼
Amount attributable to operating activities	1,199,443	2,375,147	<b>2,749,001</b>	373,854	15.74%	▲
Amount attributable to investing activities	(1,763,331)	(1,525,716)	<b>(787,037)</b>	738,679	48.42%	▲
Amount attributable to financing activities	(1,251,806)	(110,974)	<b>(110,974)</b>	0	0.00%	
<b>Surplus or deficit after imposition of general rates</b>	<b>175,000</b>	<b>2,729,151</b>	<b>3,214,267</b>	<b>485,116</b>	<b>17.78%</b>	▲

**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 DUNDAS**  
**STATEMENT OF FINANCIAL POSITION**  
**FOR THE PERIOD ENDED 31 JANUARY 2026**

	Actual 30 June 2025	Actual as at 31 January 2026
	\$	\$
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	2,598,068	3,731,867
Trade and other receivables	832,026	1,232,465
Other financial assets	1,434,036	1,485,357
Inventories	531,383	723,682
Other assets	39,445	0
<b>TOTAL CURRENT ASSETS</b>	<b>5,434,958</b>	<b>7,173,371</b>
<b>NON-CURRENT ASSETS</b>		
Trade and other receivables	273,851	273,851
Other financial assets	59,715	59,715
Property, plant and equipment	18,776,485	18,486,733
Infrastructure	56,998,173	55,822,750
<b>TOTAL NON-CURRENT ASSETS</b>	<b>76,108,224</b>	<b>74,643,049</b>
<b>TOTAL ASSETS</b>	<b>81,543,182</b>	<b>81,816,420</b>
<b>CURRENT LIABILITIES</b>		
Trade and other payables	956,626	762,871
Contract liabilities	25,307	25,307
Capital grant/contributions liabilities	18,419	18,419
Borrowings	55,518	27,946
Employee related provisions	420,569	420,569
<b>TOTAL CURRENT LIABILITIES</b>	<b>1,476,439</b>	<b>1,255,112</b>
<b>NON-CURRENT LIABILITIES</b>		
Borrowings	28,324	28,324
Employee related provisions	92,172	92,172
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>120,496</b>	<b>120,496</b>
<b>TOTAL LIABILITIES</b>	<b>1,596,935</b>	<b>1,375,608</b>
<b>NET ASSETS</b>	<b>79,946,247</b>	<b>80,440,812</b>
<b>EQUITY</b>		
Retained surplus	29,223,063	29,634,226
Reserve accounts	3,069,105	3,152,507
Revaluation surplus	47,654,079	47,654,079
<b>TOTAL EQUITY</b>	<b>79,946,247</b>	<b>80,440,812</b>

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

**SHIRE OF DUNDAS**  
**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 19 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 DUNDAS**  
**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**

**Current assets**

	Amended Budget Opening 1 July 2025	Actual as at 30 June 2025	Actual as at 31 January 2026
	\$	\$	\$
Cash and cash equivalents	4,031,789	2,598,068	3,731,867
Trade and other receivables	925,889	832,026	1,232,465
Other financial assets	0	1,434,036	1,485,357
Inventories	909,209	531,383	723,682
Other assets	0	39,445	0
	5,866,887	5,434,958	7,173,371

**Less: current liabilities**

Trade and other payables	(759,457)	(956,626)	(762,871)
Other liabilities	(47,631)	(43,726)	(43,726)
Borrowings	(55,518)	(55,518)	(27,946)
Employee related provisions	(305,612)	(420,569)	(420,569)
Other provisions	(45,088)	0	0
	(1,213,306)	(1,476,439)	(1,255,112)

Net current assets

4,653,581      3,958,519      5,918,259

Less: Total adjustments to net current assets

2(b)      (2,662,887)      (2,595,242)      (2,703,992)

**Closing funding surplus / (deficit)**

**1,990,694      1,363,277      3,214,267**

**(b) Current assets and liabilities excluded from budgeted deficiency**

**Adjustments to net current assets**

Less: Reserve accounts	(3,069,105)	(3,069,105)	(3,152,507)
Add: Current liabilities not expected to be cleared at the end of the year			
- Current portion of borrowings	55,518	55,518	27,946
- Current portion of employee benefit provisions held in reserve	350,700	418,345	420,569
<b>Total adjustments to net current assets</b>	<b>(2,662,887)</b>	<b>(2,595,242)</b>	<b>(2,703,992)</b>

2(a)

Amended 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	(18,451)	0	0
Less: Movement in liabilities associated with restricted cash	0	0	2,224
Add: Loss on asset disposals	93,311	0	0
Add: Depreciation	4,745,421	2,768,150	2,510,317
<b>Total non-cash amounts excluded from operating activities</b>	<b>4,820,281</b>	<b>2,768,150</b>	<b>2,512,541</b>

**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 DUNDAS**  
**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 \$5,000 or 10.00% whichever is the greater.

Description	Var. \$	Var. %	
	\$	%	
<b>Revenue from operating activities</b>			
<b>General rates</b>	(6,358)	(0.16%)	▼
Interim rating mining tenement adjustments.		Timing	
<b>Grants, subsidies and contributions</b>	(64,581)	(7.50%)	▼
Norseman CRC and street lights grants not yet received. FAGS funding received higher than YTD budget.		Timing	
Contributions received from workers compensation.		Permanent	
<b>Fees and charges</b>	(408,494)	(9.32%)	▼
Development application fees received more than budget.		Permanent	
Bulk refuse collections, aerodrome landing fees, laundromat revenue and visitor centre stock sales YTD actual higher than YTD budget.		Timing	
VG and LPO revenue, sale of standpipe water and wood, private works YTD actuals lower than YTD budget. No revenue received for sale of wood or gravel.		Timing	
<b>Interest revenue</b>	(7,798)	(5.11%)	▼
Interest earnings on rates penalty higher than expected.		Timing	
Rates instalment interest and interest earned on reserves YTD actual lower than YTD budget.		Timing	
<b>Expenditure from operating activities</b>			
<b>Employee costs</b>	137,945	5.01%	▲
Some employment positions are vacant.		Timing	
Admin FBT and rural road maintenance higher than budget.		Permanent	
<b>Materials and contracts</b>	558,172	15.03%	▲
Consulting fees, community events, domestic refuse, waste facility, visitor centre expenses, LPO operational, VG maintenance YTD actual higher than YTD budget.		Timing	
Computers, community engagement projects, councillor training, dog park maintenance, depot maintenance, diesel & unleaded fuels, aerodromes maintenance, office building, parks and gardens, Norseman streets, rates support, software subscriptions, rates support, shire marketing, staff housing maintenance, swim pool plant, street trees, town planning, tyres, WA coastal management, VG cost of goods sold YTD actual lower than YTD budget.		Timing	
Postage & freight, DFES recovery funding, Council meeting expenses, 81 Roberts Street, office equipment maintenance, LPO maintenance, VG operational & maintenance higher than budget.		Permanent	
<b>Utility charges</b>	154,251	42.27%	▲
Swimming pool, VG operational, standpipe and parks & gardens YTD actual lower than YTD budget.		Timing	
<b>Depreciation</b>	257,833	9.31%	▲
Admin, public halls, other rec & sport, roads, infrastructure and Woodlands Centre depreciation lower than budget.		Timing	
Depreciation expense for airport terminal, works admin building and sawmill operational.		Permanent	
<b>Insurance</b>	(6,976)	(2.91%)	▼
Insurance premiums higher than expected.		Timing	
<b>Other expenditure</b>	13,341	10.26%	▲
Elected member allowances not yet paid, doubtful debts no movement.		Timing	
VG stock wastage YTD actual higher than YTD budget.		Timing	
<b>Non cash amounts excluded from operating activities</b>	(255,609)	(9.23%)	▼
Fixed asset depreciation and leave provision.		Timing	
<b>Inflows from investing activities</b>			
<b>Proceeds from capital grants, subsidies and contributions</b>	(42,100)	(14.02%)	▼
Community Water Supply Project funding received lower than YTD budget.		Timing	
Regional Road Group grant received higher than YTD actual.		Timing	
<b>Outflows from investing activities</b>			
<b>Acquisition of property, plant and equipment</b>	357,764	53.01%	▲
Most budgets are profiled as 7/12th with minimal year to date expenditure on projects.		Timing	
<b>Acquisition of infrastructure</b>	423,015	36.75%	▲
Most budgets are profiled as 7/12th. Refer to Note 5 Detailed.		Timing	
<b>Surplus or deficit at the start of the financial year</b>	(627,417)	(31.52%)	▼
Refer to note 2(a) for detail of differences.			
<b>Surplus or deficit after imposition of general rates</b>	485,116	17.78%	▲
Due to variances described above.			

**SHIRE OF DUNDAS**  
**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 DUNDAS  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 JANUARY 2026

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$1.99 M	\$1.99 M	\$1.36 M	(\$0.63 M)
Closing	\$0.18 M	\$2.73 M	\$3.21 M	\$0.49 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$5.22 M	% of total
Unrestricted Cash	\$2.06 M	39.6%
Restricted Cash	\$3.15 M	60.4%

Refer to 3 - Cash and Financial Assets

Payables		
	\$0.76 M	% Outstanding
Trade Payables	\$0.13 M	
0 to 30 Days		7.2%
Over 30 Days		92.9%
Over 90 Days		3.2%

Refer to 9 - Payables

Receivables		
	\$0.38 M	% Collected
Rates Receivable	\$0.85 M	61.5%
Trade Receivable	\$0.38 M	% Outstanding
Over 30 Days		75.9%
Over 90 Days		66.4%

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$1.20 M	\$2.38 M	\$2.75 M	\$0.37 M

Refer to Statement of Financial Activity

Rates Revenue		
	\$4.08 M	% Variance
YTD Actual	\$4.08 M	
YTD Budget	\$4.09 M	(0.2%)

Grants and Contributions		
	\$0.80 M	% Variance
YTD Actual	\$0.80 M	
YTD Budget	\$0.86 M	(7.5%)

Refer to 12 - Grants and Contributions

Fees and Charges		
	\$3.97 M	% Variance
YTD Actual	\$3.97 M	
YTD Budget	\$4.38 M	(9.3%)

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$1.76 M)	(\$1.53 M)	(\$0.79 M)	\$0.74 M

Refer to Statement of Financial Activity

Proceeds on sale		
	\$0.00 M	%
YTD Actual	\$0.00 M	
Amended Budget	\$0.05 M	(100.0%)

Refer to 6 - Disposal of Assets

Asset Acquisition		
	\$0.73 M	% Spent
YTD Actual	\$0.73 M	
Amended Budget	\$2.32 M	(68.6%)

Refer to 5 - Capital Acquisitions

Capital Grants		
	\$0.26 M	% Received
YTD Actual	\$0.26 M	
Amended Budget	\$1.48 M	(82.5%)

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$1.25 M)	(\$0.11 M)	(\$0.11 M)	\$0.00 M

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	(\$0.03 M)
Interest expense	(\$0.00 M)
Principal due	\$0.06 M

Refer to 10 - Borrowings

Reserves	
Reserves balance	\$3.15 M
Net Movement	\$0.08 M

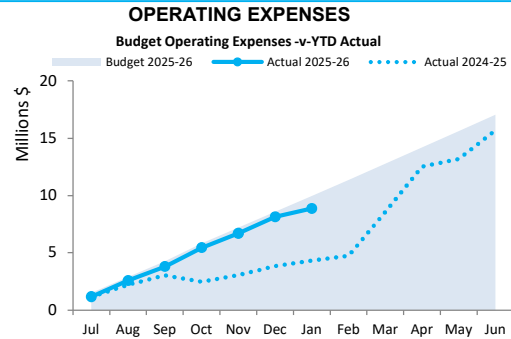
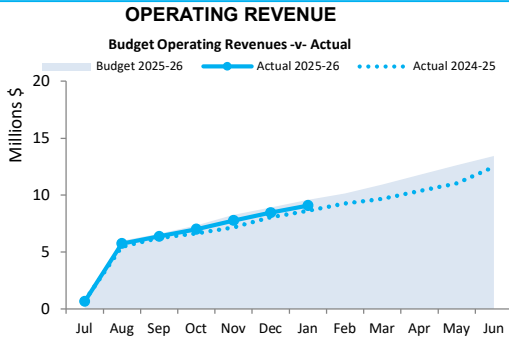
Refer to 4 - Cash Reserves

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

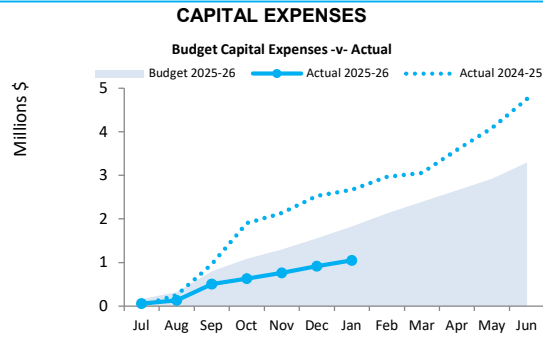
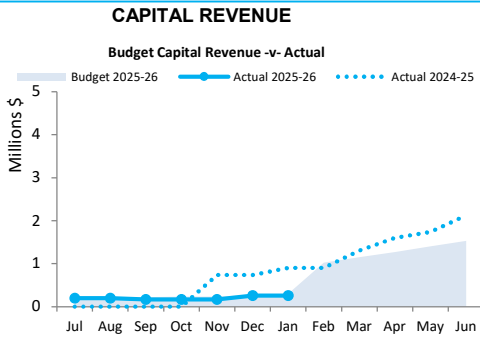
**SHIRE OF DUNDAS  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 JANUARY 2026**

**2 KEY INFORMATION - GRAPHICAL**

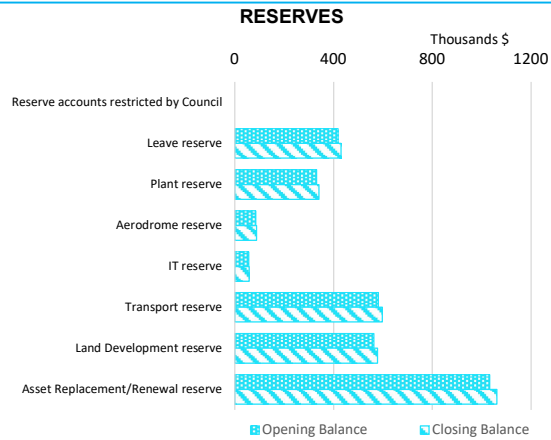
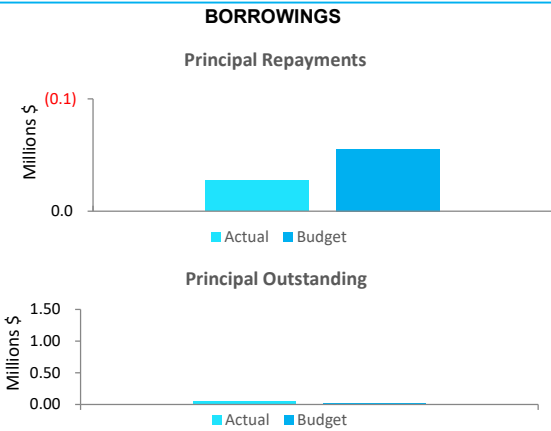
**OPERATING ACTIVITIES**



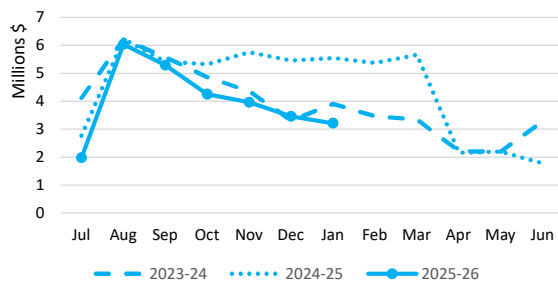
**INVESTING ACTIVITIES**



**FINANCING ACTIVITIES**



**Closing funding surplus / (deficit)**



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

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

3 CASH AND FINANCIAL ASSETS AT AMORTISED COST

Description	Classification	Unrestricted	Reserve Accounts	Total	Institution	Interest Rate	Maturity Date
		\$	\$	\$			
CASH ON HAND	Cash and cash equivalents	4,000	0	4,000	Cash on hand	Not applicable	Not applicable
MUNICIPAL BANK ACCOUNT	Cash and cash equivalents	172,227	0	172,227	ANZ	Variable	Not applicable
MUNICIPAL INVESTMENT ACCT	Cash and cash equivalents	1,256,405	0	1,256,405	ANZ	Variable	Not applicable
VISITOR CENTRE BANK ACCOUNT	Cash and cash equivalents	135,596	0	135,596	ANZ	Variable	Not applicable
VG/LPO ACCOUNT 4527	Cash and cash equivalents	164,188	0	164,188	NAB	Not applicable	Not applicable
NAB IGA ACCOUNT 0862	Cash and cash equivalents	332,301	0	332,301	NAB	Variable	Not applicable
RESERVE INVESTMENT ACCOUNT	Cash and cash equivalents	0	1,667,150	1,667,150	ANZ	Variable	Not applicable
RESERVE TERM DEPOSIT #13	Financial assets at amortised cost	0	1,485,357	1,485,357	NAB	4.27%	Sep 2026
<b>Total</b>		<b>2,064,717</b>	<b>3,152,507</b>	<b>5,217,224</b>			
<b>Comprising</b>							
Cash and cash equivalents		2,064,717	1,667,150	3,731,867			
Financial assets at amortised cost - Term Deposits		0	1,485,357	1,485,357			
		<b>2,064,717</b>	<b>3,152,507</b>	<b>5,217,224</b>			

**KEY INFORMATION**

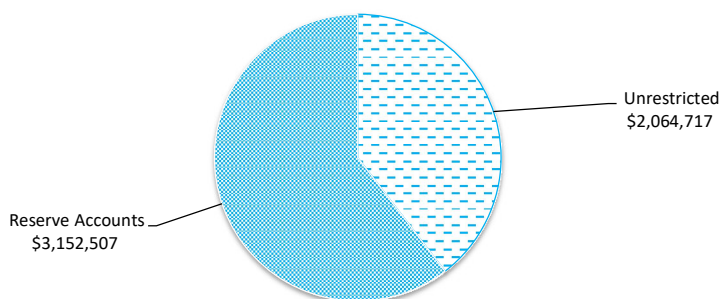
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of 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 8 - Other assets.



**SHIRE OF DUNDAS**  
**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
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Reserve accounts restricted by Council</b>								
Leave reserve	418,345	16,734	0	435,079	418,345	11,369	0	429,714
Plant reserve	331,290	613,252	(212,909)	731,633	331,289	9,003	0	340,292
Aerodrome reserve	85,546	3,422	0	88,968	85,546	2,325	0	87,871
IT reserve	55,824	10,702	0	66,526	55,824	1,517	0	57,341
Transport reserve	582,104	23,284	0	605,388	582,105	15,818	0	597,923
Land Development reserve	562,923	22,516	0	585,439	562,923	15,297	0	578,220
Asset Replacement/Renewal reserve	1,033,073	1,127,251	(407,964)	1,752,360	1,033,073	28,073	0	1,061,146
	<b>3,069,105</b>	<b>1,817,161</b>	<b>(620,873)</b>	<b>4,265,393</b>	<b>3,069,105</b>	<b>83,402</b>	<b>0</b>	<b>3,152,507</b>

## 5 CAPITAL ACQUISITIONS

Capital acquisitions	Amended		YTD Actual	YTD Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings	583,500	352,928	56,907	(296,021)
Furniture & Equipment	115,000	44,027	51,249	7,222
Plant & Equipment	277,909	277,909	208,944	(68,965)
<b>Acquisition of property, plant and equipment</b>	<b>976,409</b>	<b>674,864</b>	<b>317,100</b>	<b>(357,764)</b>
Infrastructure - Roads	1,456,064	681,976	496,077	(185,899)
Infrastructure - Other	375,000	206,250	44,981	(161,269)
Infrastructure - Parks & Ovals	39,000	39,000	22,727	(16,273)
Infrastructure - Airport	315,890	148,000	107,220	(40,780)
Infrastructure - Footpaths	130,000	75,831	57,037	(18,794)
<b>Acquisition of infrastructure</b>	<b>2,315,954</b>	<b>1,151,057</b>	<b>728,042</b>	<b>(423,015)</b>
<b>Total capital acquisitions</b>	<b>3,292,363</b>	<b>1,825,921</b>	<b>1,045,142</b>	<b>(780,779)</b>
<b>Capital Acquisitions Funded By:</b>				
Capital grants and contributions	1,477,032	300,205	258,105	(42,100)
Other (disposals & C/Fwd)	52,000	0	0	0
Reserve accounts				
Plant reserve	212,909	0	0	0
Asset Replacement/Renewal reserve	407,964	0	0	0
Contribution - operations	1,142,458	1,525,716	787,037	(738,679)
<b>Capital funding total</b>	<b>3,292,363</b>	<b>1,825,921</b>	<b>1,045,142</b>	<b>(780,779)</b>

### KEY INFORMATION

#### Initial recognition

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

Upon initial recognition, cost is determined as the amount paid (or other consideration given) to acquire the assets, plus costs incidental to the acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition.

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Local Government (Financial Management) Regulation 17A(5)*. These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

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

#### Measurement after recognition

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

#### Reportable Value

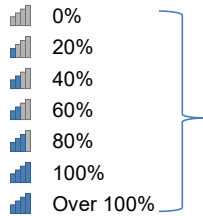
In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

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

5 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

Capital expenditure total

Level of completion indicators

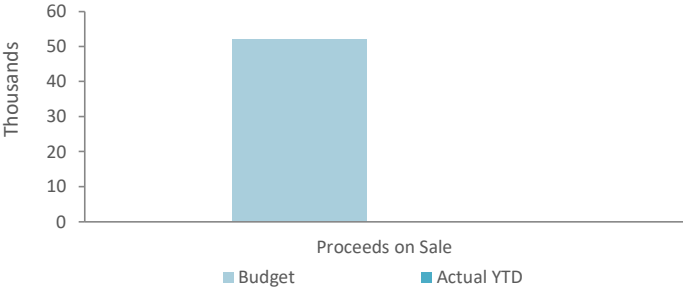


Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

Account Description		Amended		Year to Date Actual	Variance (Under)/Over	
		Current Budget	Year to Date Budget			
<b>Capital Expenditure</b>						
Furniture & Equipment						
	0494	FURNITURE & EQUIPMENT - GOVERNANCE	20,000	10,000	21,306	11,306
	3506	GROCER FURNITURE & EQUIPMENT	95,000	34,027	29,943	(4,084)
	<b>Furniture &amp; Equipment Total</b>		<b>115,000</b>	<b>44,027</b>	<b>51,249</b>	<b>7,222</b>
Infrastructure - Other						
	2304	NORSEMAN TOWN CENTRE UPGRADE	250,000	125,000	0	(125,000)
	2365	CEMETERY UPGRADE	60,000	35,000	0	(35,000)
	3096	CHRISTMAS DECORATIONS	45,000	26,250	17,311	(8,939)
	3444	SWIMMING POOL INFRASTRUCTURE WORKS	20,000	20,000	18,920	(1,080)
	3446	Other Infrastructure	0	0	8,750	8,750
	<b>Infrastructure - Other Total</b>		<b>375,000</b>	<b>206,250</b>	<b>44,981</b>	<b>(161,269)</b>
Buildings						
	2464	STAFF HOUSING BUILDING UPGRADES	66,500	38,801	9,960	(28,841)
	3094	Move Anglican Church to Museum	120,000	69,993	11,718	(58,275)
	3314	DODD HOUSE CAPITAL IMPROVEMENTS	10,000	1,666	0	(1,666)
	3363	NORSEMAN TOWN HALL UPGRADES	70,000	70,000	0	(70,000)
	3424	SWIMMING POOL BUILDING IMPROVEMENTS	30,000	17,136	0	(17,136)
	3500	Norseman IGA Building Upgrades	40,000	6,664	0	(6,664)
	3501	Norseman LPO Upgrades	15,000	2,499	0	(2,499)
	3544	OTHER REC & SPORT BUILDINGS	206,000	120,169	11,803	(108,366)
	6514	AERODROME BUILDINGS	26,000	26,000	23,426	(2,574)
	<b>Buildings Total</b>		<b>583,500</b>	<b>352,928</b>	<b>56,907</b>	<b>(296,020)</b>
Infrastructure - Roads						
	3134	ROAD PROJECT GRANT WORKS	834,777	486,955	443,829	(43,126)
	3214	OLD COACH ROAD / HERITAGE TRAIL	45,000	26,250	5,422	(20,828)
	3264	NORSEMAN ROAD RESEALS	174,600	101,850	3,782	(98,069)
	4144	ROADS TO RECOVERY	401,687	66,921	29,680	(37,241)
	4154	BLACK SPOT FUNDING PROJECTS	0	0	13,364	13,364
	<b>Infrastructure - Roads Total</b>		<b>1,456,064</b>	<b>681,976</b>	<b>496,077</b>	<b>(185,900)</b>
Plant & Equipment						
	3341	GROCER & LPO PLANT PURCHASES	212,909	212,909	193,877	(19,032)
	3572	SWIMMING POOL PLANT & EQUIPMENT	5,000	5,000	0	(5,000)
	6124	ROAD PLANT PURCHASES	60,000	60,000	15,067	(44,933)
	<b>Plant &amp; Equipment Total</b>		<b>277,909</b>	<b>277,909</b>	<b>208,944</b>	<b>(68,965)</b>
Infrastructure - Parks & Ovals						
	3664	Marks Park Upgrade	39,000	39,000	22,727	(16,273)
	<b>Infrastructure - Parks &amp; Ovals Total</b>		<b>39,000</b>	<b>39,000</b>	<b>22,727</b>	<b>(16,273)</b>
Infrastructure - Airport						
	6504	NORSEMAN AERODROME INFRASTRUCTURE	10,000	5,000	0	(5,000)
	6524	EUCLA AIRPORT INFRASTRUCTURE	305,890	143,000	107,220	(35,780)
	<b>Infrastructure - Airport Total</b>		<b>315,890</b>	<b>148,000</b>	<b>107,220</b>	<b>(40,780)</b>
Infrastructure - Footpaths						
	6801	FOOTPATH CONSTRUCTION	130,000	75,831	57,037	(18,793)
	<b>Infrastructure - Footpaths Total</b>		<b>130,000</b>	<b>75,831</b>	<b>57,037</b>	<b>(18,793)</b>
	<b>Grand Total</b>		<b>3,292,363</b>	<b>1,825,921</b>	<b>1,045,142</b>	<b>(780,778)</b>

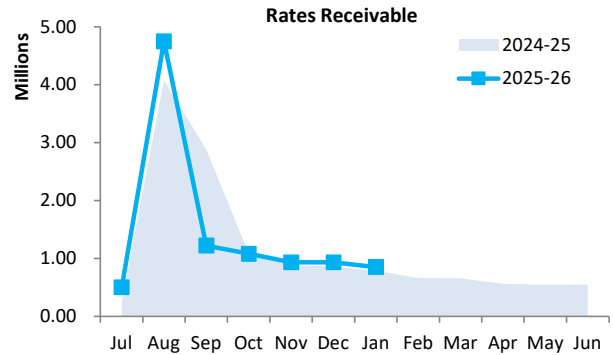
6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	<b>Plant and equipment</b>								
1031	Holden Colorado 2020 LS Tray Top	10,000	22,000	12,000	0	0	0	0	0
1058	Iveco Delivery Truck	113,311	20,000	0	(93,311)	0	0	0	0
1022	Kubota Mower with Grass Catcher	1,496	3,000	1,504	0	0	0	0	0
804	Kubota Tractor with Canopy	2,053	7,000	4,947	0	0	0	0	0
		<b>126,860</b>	<b>52,000</b>	<b>18,451</b>	<b>(93,311)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



7 RECEIVABLES

Rates receivable	30 June 2025	31 Jan 2026
	\$	\$
Opening arrears previous year	1,050,408	452,992
Levied this year	3,929,608	4,080,677
Less - collections to date	(3,632,763)	(2,788,523)
Gross rates collectable	<b>1,347,253</b>	<b>1,745,146</b>
Allowance for impairment of rates receivable	(894,261)	(894,261)
<b>Net rates collectable</b>	<b>452,992</b>	<b>850,885</b>
% Collected	72.9%	61.5%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(1,203)	91,844	31,439	4,220	249,923	376,223
Percentage	(0.3%)	24.4%	8.4%	1.1%	66.4%	
<b>Balance per trial balance</b>						
Trade receivables						376,223
GST receivable						60,464
Allowance for impairment of receivables from contracts with customers						(55,107)
<b>Total receivables general outstanding</b>						<b>381,580</b>

Amounts shown above include GST (where applicable)

KEY INFORMATION

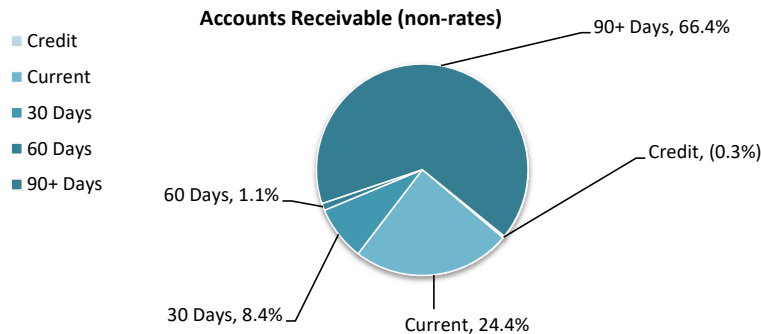
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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 OTHER CURRENT ASSETS

	Opening Balance 1 July 2025	Asset Increase	Asset Reduction	Closing Balance 31 January 2026
	\$	\$	\$	\$
<b>Other current assets</b>				
Financial assets at amortised cost	1,434,036	51,321	0	1,485,357
<b>Inventory</b>				
Norseman VG Purchase - Stock	493,731	2,065,105	(1,890,698)	668,138
Norseman LPO Purchase - Stock	24,068	17,907	(15)	41,960
Inventory - Stock Visitor Centre	13,584	0	0	13,584
<b>Other assets</b>				
Prepayments	20,410	0	(20,410)	0
Accrued income	19,035	0	(19,035)	0
<b>Total other current assets</b>	<b>2,004,864</b>	<b>2,134,333</b>	<b>(1,930,158)</b>	<b>2,209,039</b>

Amounts shown above include GST (where applicable)

KEY INFORMATION

**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.

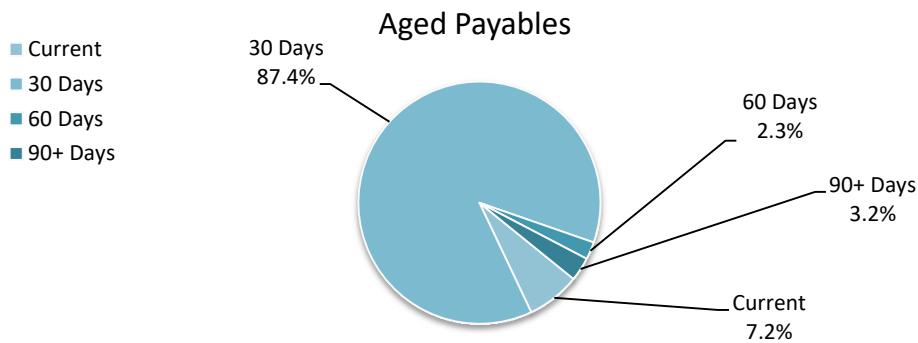
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	9,245	112,944	3,000	4,101	129,290
Percentage	0.0%	7.2%	87.4%	2.3%	3.2%	
<b>Balance per trial balance</b>						
Sundry creditors						129,290
ATO liabilities						111,534
Other payables						2,580
Bonds and deposits						24,180
Prepaid rates						365,023
ESL creditor						130,264
<b>Total payables general outstanding</b>						<b>762,871</b>

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.



10 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
		\$	\$	\$	\$	\$	\$	\$	\$	\$
18 Mildura Street Norseman	1	83,842	0	0	(27,572)	(55,518)	56,270	28,324	(1,136)	(1,899)
<b>Total</b>		<b>83,842</b>	<b>0</b>	<b>0</b>	<b>(27,572)</b>	<b>(55,518)</b>	<b>56,270</b>	<b>28,324</b>	<b>(1,136)</b>	<b>(1,899)</b>
Current borrowings		55,518					27,946			
Non-current borrowings		28,324					28,324			
		<b>83,842</b>					<b>56,270</b>			

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.

## 11 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2025	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 January 2026
		\$	\$	\$	\$	\$
<b>Other current liabilities</b>						
<b>Other liabilities</b>						
Contract liabilities		25,307	0	0	0	25,307
Capital grant/contributions liabilities		18,419	0	0	0	18,419
<b>Total other liabilities</b>		43,726	0	0	0	43,726
<b>Employee Related Provisions</b>						
Provision for annual leave		314,341	0			314,341
Provision for long service leave		106,228	0			106,228
<b>Total Provisions</b>		420,569	0	0	0	420,569
<b>Total other current liabilities</b>		<b>464,295</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>464,295</b>

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 12 and 13

### 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.

12 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Amended Budget	YTD	YTD
	1 July 2025		(As revenue)	31 Jan 2026	31 Jan 2026	Revenue	Budget	Revenue
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Grants and subsidies</b>								
GRANTS COMMISSION - GENERAL	0	0	0	0	0	782,184	391,092	403,831
DFES - BFB GRANT	0	0	0	0	0	10,000	5,000	3,769
YOUTH - GRANT	0	0	0	0	0	92,420	69,315	75,569
ROADS FINANCIAL ASSISTANCE GRANT	0	0	0	0	0	281,375	140,688	145,270
MRD DIRECT GRANT	0	0	0	0	0	140,683	140,683	140,683
Norseman CRC - Grant DPIRD	0	0	0	0	0	120,000	70,000	0
Norseman CRC - Centrelink	0	0	0	0	0	30,000	17,500	0
WA Coastal Management Plan Assistance Program	0	0	0	0	0	25,192	0	0
OTHER CULTURE - GRANTS	20,000	0	0	20,000	20,000	0	0	0
IGO Grant - Local Business Development	5,809	0	0	5,809	5,809	0	0	0
TOURISM GRANT State Govt - Co-naming Signage	121	0	0	121	121	0	0	0
	<b>25,930</b>	<b>0</b>	<b>0</b>	<b>25,930</b>	<b>25,930</b>	<b>1,481,854</b>	<b>834,278</b>	<b>769,122</b>
<b>Contributions</b>								
ESL ADMIN CONTRIBUTION	0	0	0	0	0	4,000	4,000	0
CONTRIBUTIONS & DONATIONS	0	0	0	0	0	0	0	1,530
YOUTH - CONTRIBUTIONS	0	0	0	0	0	100	56	0
O.CULTURE CONTRIBUTIONS	0	0	0	0	0	500	294	0
STREET LIGHT CONTRIBUTION	0	0	0	0	0	6,200	6,200	0
DIESEL FUEL REBATE	0	0	0	0	0	28,000	16,331	12,756
REIMBURSEMENTS - W/COMP	0	0	0	0	0	0	0	13,170
CHARGES - PLANT HIRE	0	0	0	0	0	3,000	0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>41,800</b>	<b>26,881</b>	<b>27,456</b>
<b>TOTALS</b>	<b>25,930</b>	<b>0</b>	<b>0</b>	<b>25,930</b>	<b>25,930</b>	<b>1,523,654</b>	<b>861,159</b>	<b>796,578</b>

13 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	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Capital grants and subsidies</b>								
YOUTH - CAPITAL GRANT	0	0	0	0	0	20,402	0	0
DWER Grant - Community Water Supply Project	0	0	0	0	0	80,000	80,000	42,000
LRCI Federal Grant (Rec & Culture Projects)	0	0	0	0	0	22,702	22,702	0
Other Sport & Rec Capital Grants	0	0	0	0	0	100,000	0	0
ROADS 2 RECOVERY GRANT	0	0	0	0	0	401,687	0	0
REGIONAL ROAD GROUP GRANT	0	0	0	0	0	493,760	197,503	216,105
AIRPORTS UPGRADE GRANTS	0	0	0	0	0	305,890	0	0
LRCI Federal Grant (Transport Projects)	0	0	0	0	0	52,591	0	0
State Govt - Small Grants Program (Heritage Walk & Drive Trail	2,796	0	0	2,796	2,796	0	0	0
LRCI Federal Grant (Community Projects)	15,000	0	0	15,000	15,000	0	0	0
	<b>17,796</b>	<b>0</b>	<b>0</b>	<b>17,796</b>	<b>17,796</b>	<b>1,477,032</b>	<b>300,205</b>	<b>258,105</b>

**SHIRE OF DUNDAS  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 JANUARY 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
			\$	\$	\$	\$
<b>Budget adoption</b>						0
Construction of infrastructure	26/08/2025 - item 10.2.3	Capital expenses	0	0	(65,000)	(65,000)
Transfer from reserves	26/08/2025 - item 10.2.3	Capital revenue	0	65,000	0	0
Property, plant and equipment	26/08/2025 - item 10.2.4	Capital expenses	0	0	(37,909)	(37,909)
Transfer from reserves	26/08/2025 - item 10.2.4	Capital revenue	0	212,909	0	175,000
				<b>277,909</b>	<b>(102,909)</b>	<b>175,000</b>