

SHIRE OF BROOMEHILL-TAMBELLUP

MONTHLY FINANCIAL REPORT

For the Period Ended 30 September 2026

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

TABLE OF CONTENTS

Statements required by regulation

Statement of Financial Activity	2
Statement of Financial Position	3
Note 1 Basis of Preparation	4
Note 2 Statement of Financial Activity Information	5
Note 3 Explanation of Material Variances	6

SHIRE OF BROOMEHILL-TAMBELLUP
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2026

	Supplementary Information	Adopted Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b) \$	Variance* % ((c) - (b))/(b) %	Var.
OPERATING ACTIVITIES							
Revenue from operating activities							
General rates	10	3,434,557	3,434,557	3,360,381	(74,176)	(2.16%)	▼
Grants, subsidies and contributions	13	643,334	101,385	373,508	272,123	268.41%	▲
Fees and charges		503,451	185,848	207,652	21,804	11.73%	▲
Interest revenue		97,322	4,995	12,706	7,711	154.37%	▲
Other revenue		358,323	88,065	127,187	39,122	44.42%	▲
Profit on asset disposals	6	36,371	0	0	0	0.00%	
		5,073,358	3,814,850	4,081,434	266,584	6.99%	
Expenditure from operating activities							
Employee costs		(3,204,318)	(800,802)	(989,589)	(188,787)	(23.57%)	▼
Materials and contracts		(2,769,917)	(714,022)	(432,209)	281,813	39.47%	▲
Utility charges		(272,556)	(68,880)	(48,829)	20,051	29.11%	▲
Depreciation		(2,365,129)	(591,222)	0	591,222	100.00%	▲
Finance costs		(64,318)	(20,910)	(3,731)	17,179	82.16%	▲
Insurance		(210,662)	(88,113)	(99,515)	(11,402)	(12.94%)	▼
Other expenditure		(247,614)	(63,422)	(40,094)	23,328	36.78%	▲
Loss on asset disposals	6	(10,489)	0	0	0	0.00%	
		(9,145,003)	(2,347,371)	(1,613,967)	733,404	31.24%	
Non-cash amounts excluded from operating activities	Note 2(b)	2,339,247	591,222	0	(591,222)	(100.00%)	▼
Amount attributable to operating activities		(1,732,398)	2,058,701	2,467,467	408,766	19.86%	
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and contributions	14	5,652,688	1,415,403	467,671	(947,732)	(66.96%)	▼
Proceeds from disposal of assets	6	220,000	220,000	0	(220,000)	(100.00%)	▼
		5,872,688	1,635,403	467,671	(1,167,732)	(71.40%)	
Outflows from investing activities							
Payments for property, plant and equipment	5	(2,529,456)	(372,348)	(520,056)	(147,708)	(39.67%)	▼
Payments for construction of infrastructure	5	(4,418,153)	(419,984)	(14,097)	405,887	96.64%	▲
		(6,947,609)	(792,332)	(534,153)	258,179	32.58%	
Amount attributable to investing activities		(1,074,921)	843,071	(66,482)	(909,553)	(107.89%)	
FINANCING ACTIVITIES							
Inflows from financing activities							
Proceeds from new debentures	11	550,000	0	0	0	0.00%	
Transfer from reserves	4	652,000	67,503	0	(67,503)	(100.00%)	▼
		1,202,000	67,503	0	(67,503)	(100.00%)	
Outflows from financing activities							
Repayment of borrowings	11	(141,669)	(27,187)	(27,187)	0	0.00%	
Transfer to reserves	4	(275,756)	0	0	0	0.00%	
		(417,425)	(27,187)	(27,187)	0	0.00%	
Amount attributable to financing activities		784,575	40,316	(27,187)	(67,503)	(167.43%)	
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year							
Amount attributable to operating activities		2,022,744	2,022,744	2,019,104	(3,640)	(0.18%)	
Amount attributable to investing activities		(1,732,398)	2,058,701	2,467,467	408,766	19.86%	▲
Amount attributable to financing activities		(1,074,921)	843,071	(66,482)	(909,553)	(107.89%)	▼
Amount attributable to financing activities		784,575	40,316	(27,187)	(67,503)	(167.43%)	▼
Surplus or deficit after imposition of general rates		0	4,964,832	4,392,902	(571,930)	(11.52%)	▼

KEY INFORMATION

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

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

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

SHIRE OF BROOMEHILL-TAMBELLUP
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 30 SEPTEMBER 2026

	Supplementary Information	30 June 2026	30 September 2026
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	2,854,556	3,710,079
Trade and other receivables		968,162	2,860,152
Other financial assets		2,410,734	2,410,734
Inventories	8	32,657	32,657
TOTAL CURRENT ASSETS		6,266,109	9,013,622
NON-CURRENT ASSETS			
Trade and other receivables		63,896	63,896
Other financial assets		155,178	155,178
Inventories		162,000	162,000
Property, plant and equipment		20,051,574	20,578,109
Infrastructure		139,210,272	139,217,891
TOTAL NON-CURRENT ASSETS		159,642,920	160,177,074
TOTAL ASSETS		165,909,029	169,190,696
CURRENT LIABILITIES			
Trade and other payables	9	629,425	249,879
Other liabilities	12	1,206,846	1,960,107
Borrowings	11	120,478	93,291
Employee related provisions	12	436,509	436,509
TOTAL CURRENT LIABILITIES		2,393,258	2,739,786
NON-CURRENT LIABILITIES			
Borrowings	11	1,220,030	1,220,029
Employee related provisions		113,413	113,413
TOTAL NON-CURRENT LIABILITIES		1,333,443	1,333,442
TOTAL LIABILITIES		3,726,702	4,073,230
NET ASSETS		162,182,327	165,117,466
EQUITY			
Retained surplus		45,254,826	48,189,964
Reserve accounts	4	2,410,734	2,410,734
Revaluation surplus		114,516,768	114,516,768
TOTAL EQUITY		162,182,328	165,117,466

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 30 SEPTEMBER 2026

1 BASIS OF PREPARATION AND SIGNIFICANT 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. Supporting 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.

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.

Judgements and estimates

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.

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, infrastructure and investment property
- estimation uncertainties made in relation to lease accounting
- estimated useful life of intangible assets

SIGNIFICANT ACCOUNTING POLICIES

Significant accounting policies utilised in the preparation of these statements are as described within the 2026-27 Annual Budget. Please refer to the adopted budget document for details of these policies.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 30 September 2026

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2026

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

(a) Net current assets used in the Statement of Financial Activity	Supplementary Information	Adopted Budget Opening	Last Year Closing	Year to Date
		30 June 2026	30 June 2026	30 September 2026
Current assets		\$	\$	\$
Cash and cash equivalents	3	385,568	2,854,556	3,710,079
Trade and other receivables		930,019	968,162	2,860,152
Other financial assets		2,410,734	2,410,734	2,410,734
Inventories	8	32,657	32,657	32,657
		3,758,978	6,266,109	9,013,622
Less: current liabilities				
Trade and other payables	9	(587,643)	(629,425)	(249,879)
Other liabilities	12	(1,206,846)	(1,206,846)	(1,960,107)
Borrowings	11	21,192	(120,478)	(93,291)
Employee related provisions	12	(436,510)	(436,509)	(436,509)
		(2,209,807)	(2,393,258)	(2,739,786)
Net current assets		1,549,171	3,872,851	6,273,836
Less: Total adjustments to net current assets	Note 2(c)	(1,619,172)	(1,853,747)	(1,880,934)
Closing funding surplus / (deficit)		(70,001)	2,019,104	4,392,902

(b) Non-cash amounts excluded from operating activities

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

Non-cash amounts excluded from operating activities		Adopted Budget	YTD Budget	YTD Actual
		\$	(a)	(b)
		\$	\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals	6	(36,371)	0	0
Add: Loss on asset disposals	6	10,489	0	0
Add: Depreciation		2,365,129	591,222	0
Total non-cash amounts excluded from operating activities		2,339,247	591,222	0

(c) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

Adjustments to net current assets		Adopted Budget Opening	Last Year Closing	Year to Date
		30 June 2026	30 June 2026	30 September 2026
		\$	\$	\$
Less: Reserve accounts	4	(2,034,490)	(2,410,734)	(2,410,734)
Add: Current liabilities not expected to be cleared at the end of the year:				
- Current portion of borrowings	11	(21,192)	120,478	93,291
- Employee benefit provisions	4	436,510	436,509	436,509
Total adjustments to net current assets	Note 2(a)	(1,619,172)	(1,853,747)	(1,880,934)

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 Council's operational cycle.

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 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 2026-27 year is \$10,000 or 10.00% whichever is the greater.

Description	Var. \$	Var. %	
	\$	%	
Revenue from operating activities			
General rates	(74,176)	(2.16%)	▼
Timing - Rates received are slightly higher than anticipated			
Grants, subsidies and contributions	272,123	268.41%	▲
The variance reflects the timing of the MRWA Direct Grant and will self correct.			
Fees and charges	21,804	11.73%	▲
The main variance relates to higher than budgeted Tambellup Caravan Park revenue.			
Interest revenue	7,711	154.37%	▲
Favourable variance due to higher than budgeted interest earnings, driven by surplus municipal funds being held in the EasySaver account and an Overnight Cash Deposit Facility with WATC.			
Other revenue	39,122	44.42%	▲
The main variance relates to the ESL raised in Septmber and budget profiling. This will self correct in future reporting periods.			
Expenditure from operating activities			
Materials and contracts	281,813	39.47%	▲
The main variance relates to plant operating costs, which are budgeted evenly over 12 months. Actual expenditure to date is lower than budget, reflecting limited activity during the first three months of the financial year.			
Utility charges	20,051	29.11%	▲
The primary variance relates to standpipe expenditure being less than the YTD budget and is due to the timing of expenditure being incurred. This is expected to align with budget as the financial year progresses.			
Depreciation	591,222	100.00%	▲
The variance relates to depreciation entries not yet being posted, as these are finalised following the audit completion for the 25/26 financial statement.			
Finance costs	17,179	82.16%	▲
The main variance relates to accrued loan interest and Guaratee Fee. This will self correct as interest charges are processed.			
Insurance	(11,402)	(12.94%)	▼
The variance reflects the timing of motor vehicle insurance expenditure against the profiled budget and will self correct in future reporting periods.			
Other expenditure	23,328	36.78%	▲
The variance relates to budget profiling for Elected Members Sitting Fees - will self correct.			
Non-cash amounts excluded from operating activities	(591,222)	(100.00%)	▼
The variance relates to depreciation not yet being processed for the 2026/27 financial year. Refer to the depreciation comment for further details.			
Proceeds from capital grants, subsidies and contributions	(947,732)	(66.96%)	▼
The variance relates to several capital grants , including Roads to Recovery (R2R), Regional Road Group (RRG) & Regional Road Safety Program (RRSP) due to Accounting Standard AASB15 and AASB1058 recognition of revenue and specific funding conditions attached to individual grants.			
Proceeds from disposal of assets	(220,000)	(100.00%)	▼
The variance relates to the budgeted proceeds from plant disposals, with no disposals having occurred year to date.			

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 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 2026-27 year is \$10,000 or 10.00% whichever is the greater.

Description	Var. \$	Var. %	
	\$	%	
Outflows from investing activities			
Payments for property, plant and equipment	(147,708)	(39.67%)	▼
Payments for construction of infrastructure	405,887	96.64%	▲
The variance primarily relates to the timing of capital project expenditure, with a number of projects yet to substantially commence. Year to date capital expenditure represents 7.69% of the annual budget and is expected to align as projects progress.			
Inflows from financing activities			
Transfer from reserves	(67,503)	(100.00%)	▼
Surplus or deficit after imposition of general rates	(571,930)	(11.52%)	▼
The variance is due to Operating Activities with an increase in revenue and a decrease in expenditure than budgeted. A further contributing factor is the timing of investing activities, with capital grant income and capital expenditure currently below the year to date budget. These variances will reduce as grant funding is received, and capital projects progress throughout the financial year.			

SHIRE OF BROOMEHILL-TAMBELLUP

SUPPLEMENTARY INFORMATION

TABLE OF CONTENTS

Note 1	Key Information	9
Note 2	Key Information - Graphical	10
Note 3	Cash and Financial Assets	11
Note 4	Reserve Accounts	12
Note 5	Capital Acquisitions	13
Note 6	Disposal of Assets	15
Note 7	Receivables	16
Note 8	Other Current Assets	17
Note 9	Payables	18
Note 10	Rate Revenue	19
Note 11	Borrowings	20
Note 12	Other Current Liabilities	21
Note 13	Grants, Subsidies and Contributions	22
Note 14	Capital Grants, Subsidies and Contributions	23
Note 15	Budget Amendments	24

**SHIRE OF BROOMEHILL-TAMBELLUP
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2026**

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$2.02 M	\$2.02 M	\$2.02 M	(\$0.00 M)
Closing	\$0.00 M	\$4.96 M	\$4.39 M	(\$0.57 M)
Refer to Statement of Financial Activity				

Cash and cash equivalents			Payables			Receivables		
	\$6.12 M	% of total		\$0.25 M	% Outstanding		\$0.12 M	% Collected
Unrestricted Cash	\$3.71 M	60.6%	Trade Payables	\$0.09 M		Rates Receivable	\$2.74 M	24.4%
Restricted Cash	\$2.41 M	39.4%	0 to 30 Days		81.0%	Trade Receivable	\$0.12 M	% Outstanding
			Over 30 Days		19.0%	Over 30 Days		98.4%
			Over 90 Days		18.7%	Over 90 Days		83.2%
Refer to 3 - Cash and Financial Assets			Refer to 9 - Payables			Refer to 7 - Receivables		

Key Operating Activities

Amount attributable to operating activities				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
	(\$1.73 M)	\$2.06 M	\$2.47 M	\$0.41 M
Refer to Statement of Financial Activity				

Rates Revenue			Grants and Contributions			Fees and Charges		
YTD Actual	\$3.36 M	% Variance	YTD Actual	\$0.37 M	% Variance	YTD Actual	\$0.21 M	% Variance
YTD Budget	\$3.43 M	(2.2%)	YTD Budget	\$0.10 M	268.4%	YTD Budget	\$0.19 M	11.7%
Refer to 10 - Rate Revenue			Refer to 13 - Grants and Contributions			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)
	(\$1.07 M)	\$0.84 M	(\$0.07 M)	(\$0.91 M)
Refer to Statement of Financial Activity				

Proceeds on sale			Asset Acquisition			Capital Grants		
YTD Actual	\$0.00 M	%	YTD Actual	\$0.01 M	% Spent	YTD Actual	\$0.47 M	% Received
Adopted Budget	\$0.22 M	(100.0%)	Adopted Budget	\$4.42 M	(99.7%)	Adopted Budget	\$5.65 M	(91.7%)
Refer to 6 - Disposal of Assets			Refer to 5 - Capital Acquisitions			Refer to 5 - Capital Acquisitions		

Key Financing Activities

Amount attributable to financing activities				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
	\$0.78 M	\$0.04 M	(\$0.03 M)	(\$0.07 M)
Refer to Statement of Financial Activity				

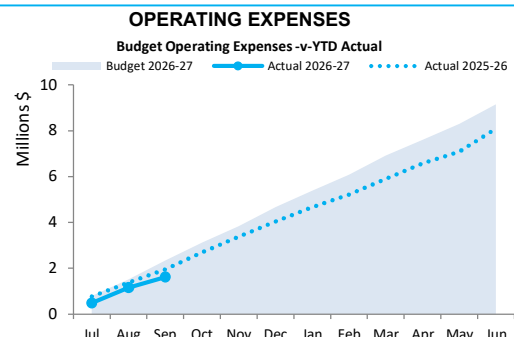
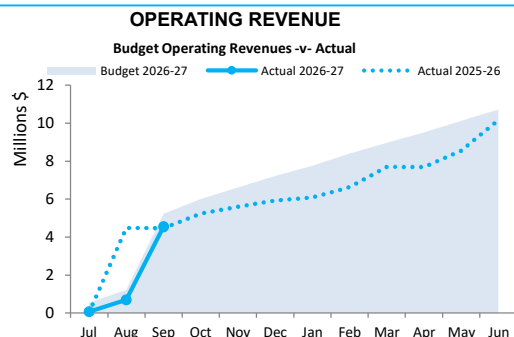
Borrowings			Reserves		
Principal repayments	(\$0.03 M)		Reserves balance	\$2.41 M	
Interest expense	(\$0.00 M)		Interest earned	\$0.00 M	
Principal due	\$1.31 M				
Refer to 11 - Borrowings			Refer to 4 - Cash Reserves		

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

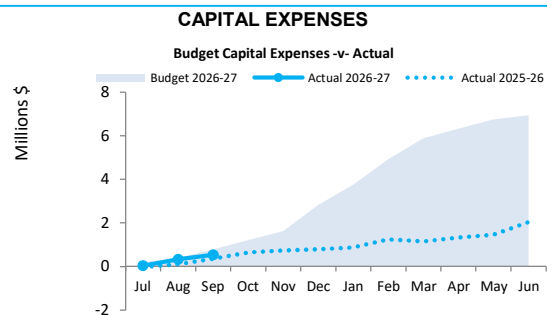
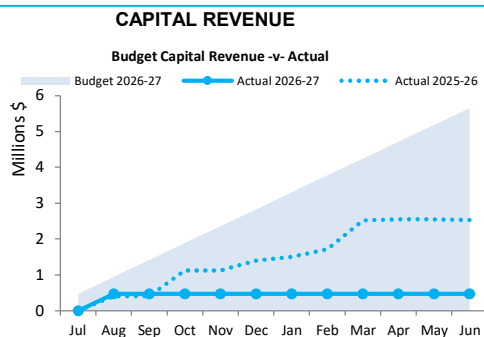
SHIRE OF BROOMEHILL-TAMBELLUP
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2026

2 KEY INFORMATION - GRAPHICAL

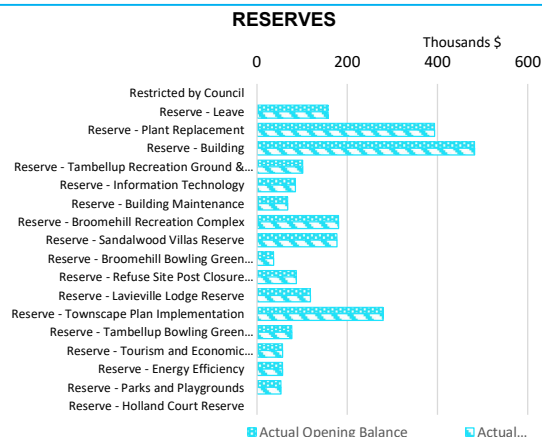
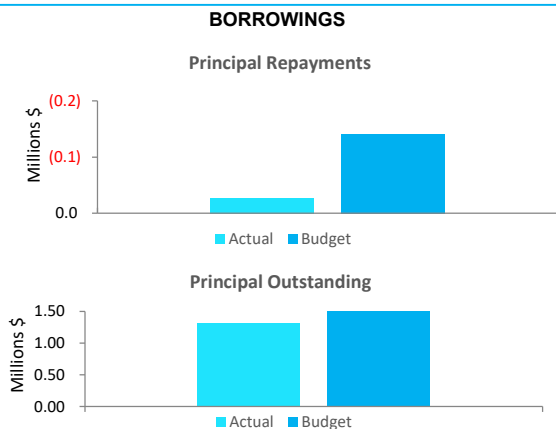
OPERATING ACTIVITIES



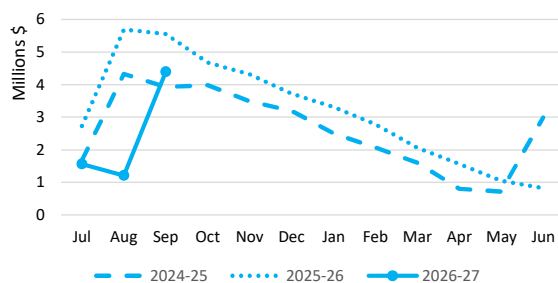
INVESTING ACTIVITIES



FINANCING ACTIVITIES



Closing funding surplus / (deficit)



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

SHIRE OF BROOMEHILL-TAMBELLUP
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2026

3 CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
Cash		\$	\$	\$	\$			
Cash at Bank - Municipal Fund	Cash and cash equivalents	804,256	0	804,256		Bendigo Bank	0.00%	N/A
Cash at Bank - Municipal Fund - EasySaver Account	Cash and cash equivalents	905,223	0	905,223		Bendigo Bank	1.30%	N/A
Cash at Bank - WATC OCDF	Cash and cash equivalents	2,000,000	0	2,000,000		WATC	4.55%	N/A
Cash - Till Floats	Cash and cash equivalents	600	0	600		N/A	Nil	On hand
Financial Assets								
Reserves	Financial assets at amortised cost	0	2,410,734	2,410,734		Bendigo Bank	3.40%	20/12/2026
Total		3,710,079	2,410,734	6,120,813	0			
Comprising								
Cash and cash equivalents		3,710,079	0	3,710,079	0			
Reserves		0	2,410,734	2,410,734	0			
		3,710,079	2,410,734	6,120,813	0			

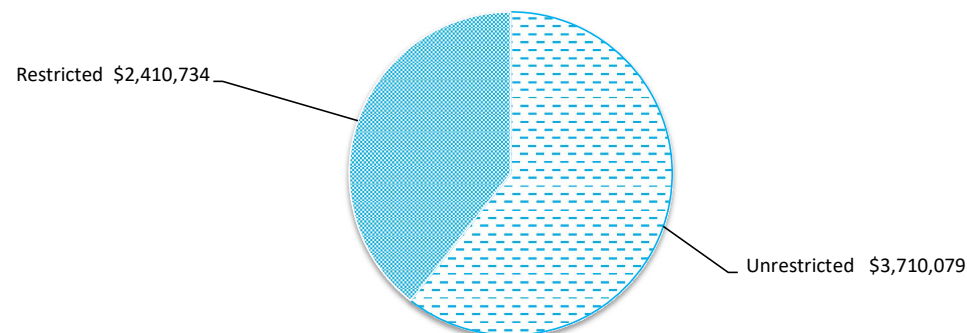
KEY INFORMATION

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 4 - Other assets.



SHIRE OF BROOMEHILL-TAMBELLUP
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2026

4 RESERVE ACCOUNTS

Reserve name	Budget Opening Balance	Budget Interest Earned	Budget Transfers In (+)	Budget Transfers Out (-)	Budget Closing Balance	Actual Opening Balance	Actual Interest Earned	Actual Transfers In (+)	Actual Transfers Out (-)	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Council					0					
Reserve - Leave	157,291	4,719	25,000	0	187,010	157,291	0	0	0	157,291
Reserve - Plant Replacement	393,217	11,797	103,932	(270,000)	238,946	393,217	0	0	0	393,217
Reserve - Building	482,425	14,473	0	(230,000)	266,898	482,425	0	0	0	482,425
Reserve - Tambellup Recreation Ground & Pavilion	101,577	3,047	0	(12,000)	92,624	101,577	0	0	0	101,577
Reserve - Information Technology	85,041	2,551	25,000	(50,000)	62,592	85,041	0	0	0	85,041
Reserve - Building Maintenance	68,293	2,049	0	(70,000)	342	68,293	0	0	0	68,293
Reserve - Broomehill Recreation Complex	180,760	5,423	0	(20,000)	166,183	180,760	0	0	0	180,760
Reserve - Sandalwood Villas Reserve	177,632	5,329	0	0	182,961	177,632	0	0	0	177,632
Reserve - Broomehill Bowling Green Replacement	36,494	1,095	12,000	0	49,589	36,494	0	0	0	36,494
Reserve - Refuse Site Post Closure Management	86,987	2,610	5,000	0	94,597	86,987	0	0	0	86,987
Reserve - Lavieville Lodge Reserve	118,097	3,543	0	0	121,640	118,097	0	0	0	118,097
Reserve - Townscape Plan Implementation	279,519	8,386	0	0	287,905	279,519	0	0	0	279,519
Reserve - Tambellup Bowling Green Replacement	77,355	2,321	7,500	0	87,176	77,355	0	0	0	77,355
Reserve - Tourism and Economic Development	56,781	1,703	5,000	0	63,484	56,781	0	0	0	56,781
Reserve - Energy Efficiency	56,634	1,699	10,000	0	68,333	56,634	0	0	0	56,634
Reserve - Parks and Playgrounds	52,630	1,579	5,000	0	59,209	52,630	0	0	0	52,630
Reserve - Holland Court Reserve	0	0	5,000	0	5,000	0	0	0	0	0
	2,410,734	72,324	203,432	(652,000)	2,034,490	2,410,734	0	0	0	2,410,734

SHIRE OF BROOMEHILL-TAMBELLUP
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2026

INVESTING ACTIVITIES

5 CAPITAL ACQUISITIONS

	Adopted			
	Budget	YTD Budget	YTD Actual	YTD Actual Variance
	\$	\$	\$	\$
Capital acquisitions				
Buildings	1,989,456	359,850	520,056	160,206
Furniture and equipment	50,000	12,498	0	(12,498)
Plant and equipment	490,000	0	0	0
Acquisition of property, plant and equipment	2,529,456	372,348	520,056	147,708
Infrastructure - roads	4,143,388	359,795	0	(359,795)
Infrastructure - parks and ovals	240,765	60,189	14,097	(46,092)
Infrastructure - other	34,000	0	0	0
Acquisition of infrastructure	4,418,153	419,984	14,097	(405,887)
Total capital acquisitions	6,947,609	792,332	534,153	(258,179)
Capital Acquisitions Funded By:				
Capital grants and contributions	5,652,688	1,415,403	467,671	(947,732)
Borrowings	550,000	0	0	0
Other (disposals & C/Fwd)	220,000	220,000	0	(220,000)
Reserve accounts				
Reserve - Plant Replacement	270,000	0	0	0
Reserve - Building	230,000	0	0	0
Reserve - Tambellup Recreation Ground & Pavilion	12,000	0	0	0
Reserve - Information Technology	50,000	0	0	0
Reserve - Building Maintenance	70,000	0	0	0
Reserve - Broomehill Recreation Complex	20,000	0	0	0
Contribution - operations	(127,079)	(843,071)	66,482	909,553
Capital funding total	6,947,609	792,332	534,153	(258,179)

SIGNIFICANT ACCOUNTING POLICIES

Each class of fixed assets within either plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

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 *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.

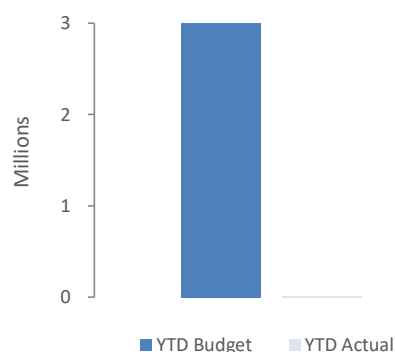
Initial recognition and measurement for assets held at cost

Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost the asset is initially recognise at fair value. Assets held at cost are depreciated and assessed for impairment annually.

Initial recognition and measurement between mandatory revaluation dates for assets held at fair value

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of 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.

Payments for Capital Acquisitions



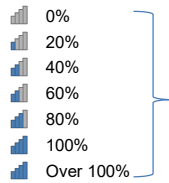
SHIRE OF BROOMEHILL-TAMBELLUP
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2026

INVESTING ACTIVITIES

5 CAPITAL ACQUISITIONS - DETAILED

Capital expenditure total

Level of completion indicators



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

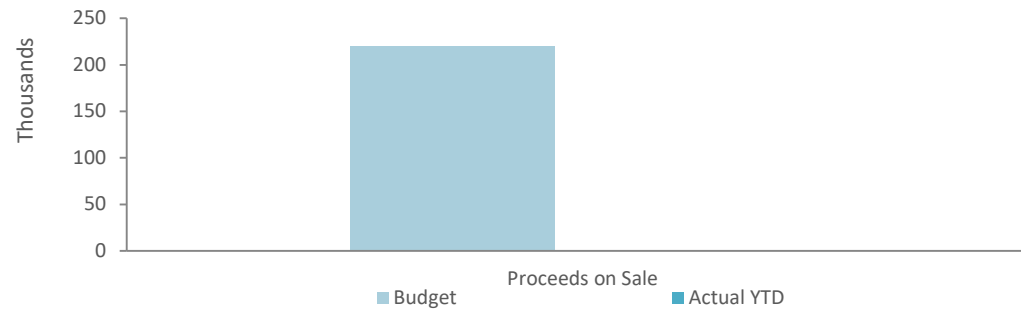
		Adopted		Variance
Account Description		Budget	YTD Budget	(Under)/Over
Buildings				
	Capital - Broomehill Admin & Chambers fitout	75,000	18,750	0
	Tambellup Youth Centre - buildings upgrades/office	228,522	57,129	209,248
	Capital - Broomehill RSL	8,000	1,998	0
	Capital Expenditure - Broomehill Recreation Complex retaining wall (Cricket Pavilion)	20,000	4,998	0
	Capital - TA Pavilion celing repairs	12,000	3,000	0
	Capital - TA CRC & Library roof & ceiling repairs	50,000	12,498	0
	Capital - TA Station Masters Building - Museum Patio & flooring	20,000	4,998	0
	Tambellup Depot - Oli Store	0	0	0
	Capital Expenses - TA Depot Admin Building	550,000	0	0
	LRCIP3 - Tambellup Caravan Park - Cabins	520,934	130,233	310,808
	Tambellup Caravan Park Cabins - Phase 3	230,000	57,498	0
	Tambellup Caravan Park Stage 3 (1 x 1 Bedroom or 1 x 2 Bedroom)	275,000	68,748	0
		1,989,456	359,850	520,056
Furniture & Equipment				
	Electronic Document Management System (records)	50,000	12,498	0
		50,000	12,498	0
Plant & Equipment				
	Capital Expense - Plant & Equipment	0	0	0
	Purchase P & E Replacement PVR1BH001 Cat Vibrating Roller	180,000	0	0
	Purchase P & E Replacement PTORO3 BH007 Toro GM360 2WD Mower	75,000	0	0
	Purchase P & E Replacement BHT146 2024 Ford Ranger XLT dual cab	55,000	0	0
	Purchase P & E Replacement PUTE159 BHT158 Ford Ranger dual cab	55,000	0	0
	Purchase P & E Replacement PUTE151 BHT156 2023 Ford Ranger Super Cab White	55,000	0	0
	Purchase P & E Replacement 2019 Isuzu NLR55/45-150 SWB Tri-tipper BH009	70,000	0	0
		490,000	0	0
Infrastructure - Roads & Footpaths				
	Tambellup West Road - repair failures & reseal	17,007	4,251	0
	Tieline Road - widen & reseal to 7.0m	16,307	4,074	0
	Warrenup Road - construct & seal to 7m	365,887	91,470	0
	Tambellup West Road - Repair failed pavement and reseal	630,000	0	0
	Tielien Road - Repair failed pavement, widen shoulders & reseal	630,000	209,999	0
	Warrenup Road - Reconstruct narrow section (Nooknellup Rd)	720,000	0	0
	Broomehill Kojonup Road - Culvert and shoulder widening	1,564,167	0	0
	Pallinup Road - Construct and Seal	115,903	28,974	0
	Beejenup Road - Gravelresheeting 4km from Toolbrunnup Rd	73,117	18,279	0
	Garrity Street Tambellup - Footpath	11,000	2,748	0
		4,143,388	359,795	0
Infrastructure - Parks and Ovals				
	Tambellup Oval - upgrade reticulation controller, wiring & automate	42,027	10,506	8,910
	Broomehill Rec Complex - Water Secutiry Plan	90,367	22,593	5,186
	Tambellup No 1 Dam - Water Security Plan	40,000	9,999	0
	Capital Expenses - BBQ Surrounds Tambellup Pavilion	12,000	3,000	0
	Capital - Tambellup Town Trail	29,371	7,341	0
	Capital - Tambellup Noongar Trail	27,000	6,750	0
		240,765	60,189	14,097
Infrastructure - Other				
	Tambellup Cemetery - 5 Year Plan Implementation	0	0	0
	TA Caravan Park - Internal Road Network & Parking Bays	34,000	0	0
		34,000	0	0
		6,947,609	792,332	534,153
				(258,179)

**SHIRE OF BROOMEHILL-TAMBELLUP
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2026**

OPERATING ACTIVITIES

6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Buildings								
	Plant and equipment								
P312	2008 Caterpillar Cs56 Vibrating Roller BH001	44,303	70,000	25,697	0	0	0	0	0
P478	2016 Toro Groundsmaster Gm360 2Wd Mower BH007	18,791	10,000		(8,791)	0	0	0	0
P634	2024 Fird Ranger Dual Cab Xlt BHT146	36,165	35,000		(1,165)	0	0	0	0
P642	2025 Ford Ranger Dual Cab BHT158	35,533	35,000		(533)	0	0	0	0
P626	2023 Ford Ranger Xi Super Cab BHT156	29,991	35,000	5,009	0	0	0	0	0
P574	2019 Isuzu Nlr55/45-150 Swb Tri Tipper BH009	29,335	35,000	5,665	0	0	0	0	0
		194,118	220,000	36,371	(10,489)	0	0	0	0

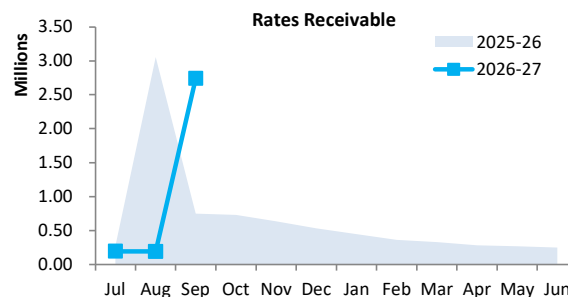


SHIRE OF BROOMEHILL-TAMBELLUP
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2026

OPERATING ACTIVITIES

7 RECEIVABLES

Rates receivable	30 Jun 2026	30 Sep 2026
	\$	\$
Opening arrears previous years	263,775	263,775
Levied this year	3,259,312	3,360,381
Less - collections to date	(3,259,312)	(883,389)
Gross rates collectable	263,775	2,740,767
Net rates collectable	263,775	2,740,767
% Collected	92.5%	24.4%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(1,013)	1,962	8,738	155	48,904	58,746
Percentage	(1.7%)	3.3%	14.9%	0.3%	83.2%	
Balance per trial balance						
Trade receivables						58,746
GST receivable						44,015
Receivables for employee related provisions						16,624
Total receivables general outstanding						119,385

Amounts shown above include GST (where applicable)

KEY INFORMATION

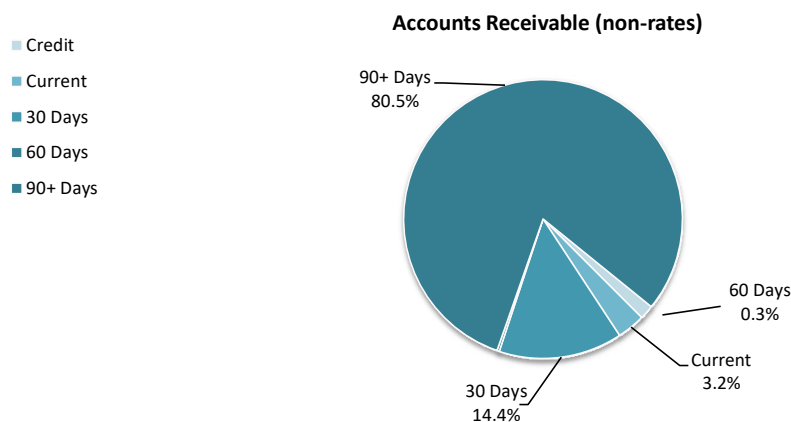
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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.



**SHIRE OF BROOMEHILL-TAMBELLUP
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2026**

OPERATING ACTIVITIES

8 OTHER CURRENT ASSETS

	Opening Balance	Asset Increase	Asset Reduction	Closing Balance 30 September 2026
Other current assets	1 July 2026			
	\$	\$	\$	\$
Financial assets at amortised cost	2,410,734	0	0	2,410,734
Inventory				
Stock	32,657	0	0	32,657
Total other current assets	2,443,391	0	0	2,443,391
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.

SHIRE OF BROOMEHILL-TAMBELLUP
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2026

OPERATING ACTIVITIES

9 PAYABLES

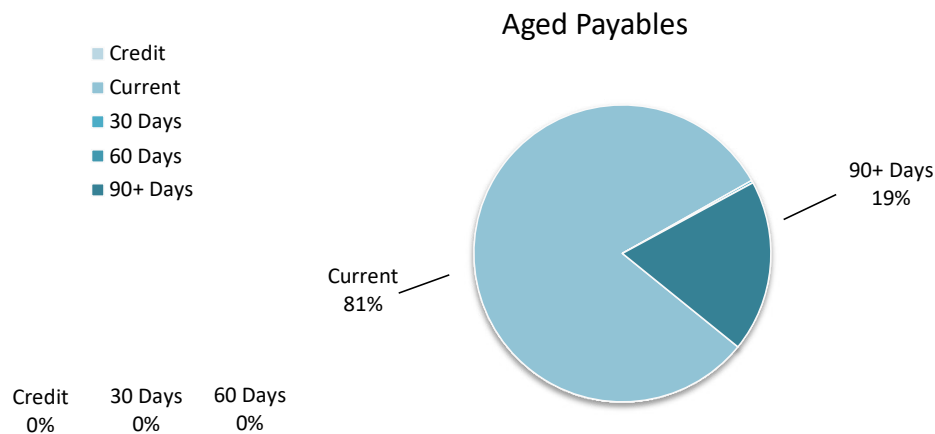
Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	71,586	248	0	16,557	88,391
Percentage	0.0%	81.0%	0.3%	0.0%	18.7%	
Balance per trial balance						
Sundry creditors						88,391
ATO liabilities						75,113
Other Payables Bonds and Deposits						9,240
Other Payables Building Retention Bonds						27,810
Other Payables Sundry Items						11,710
Other Payables Licensing						(644)
PAYG Taxation						38,259
						249,879

Total payables general outstanding

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.



SHIRE OF BROOMEHILL-TAMBELLUP
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2026

OPERATING ACTIVITIES

10 RATE REVENUE

General rate revenue

RATE TYPE	Rate in	Number of	Rateable	Rate	Budget	Total	Rate	YTD Actual	Total
	\$ (cents)	Properties	Value	Revenue	Interim	Revenue	Revenue	Interim	Revenue
				\$	\$	\$	\$	\$	\$
Gross rental value									
GRV - Residential	0.085130	250	3,468,352	295,261	0	295,261	295,261	2,612	297,873
GRV - Commercial	0.085130	13	231,810	19,734	0	19,734	19,734	0	19,734
Unimproved value									
UV - Rural	0.003664	338	794,245,008	2,910,114	0	2,910,114	2,910,114	0	2,910,114
UV - Mining	0.003664	0	0	0	0	0	0	0	0
Sub-total		601	797,945,170	3,225,109	0	3,225,109	3,225,109	2,612	3,227,721
Minimum payment									
Minimum payment									
Gross rental value									
GRV - Residential	660	124	236,734	81,840	0	81,840	81,840	0	81,840
GRV - Commercial	660	1	720	660	0	660	660	0	660
Unimproved value									
UV - Rural	660	72	8,746,542	47,520	0	47,520	47,520	0	47,520
UV - Mining	660	4	23,289	2,640	0	2,640	2,640	0	2,640
Sub-total		201	9,007,285	132,660	0	132,660	132,660	0	132,660
Amount from general rates						3,357,769			3,360,381
Ex-gratia rates						76,788			0
Total general rates						3,434,557			3,360,381

SHIRE OF BROOMEHILL-TAMBELLUP
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2026

FINANCING ACTIVITIES

11 BORROWINGS

Repayments - borrowings

Information on borrowings		New Loans			Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	Loan No.	1 July 2026	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Tambellup Pavilion	99	742,590	0	0	(27,187)	(54,919)	715,403	687,671	(4,277)	(34,200)
GROH Housing	100	597,917	0	0	0	(65,558)	597,917	532,359	547	(14,869)
Tambellup Depot Admin Building	101	0	0	550,000	0	(21,192)	0	528,808	0	(15,249)
		1,340,508	0	550,000	(27,187)	(141,669)	1,313,320	1,748,839	(3,731)	(64,318)
Total		1,340,508	0	550,000	(27,187)	(141,669)	1,313,320	1,748,839	(3,731)	(64,318)
Current borrowings		141,669					93,291			
Non-current borrowings		1,198,839					1,220,029			
		1,340,508					1,313,320			

All debenture repayments were financed by general purpose revenue.

New borrowings 2026-27

Particulars	Amount Borrowed	Amount Borrowed	Institution	Loan Type	Term Years	Total Interest & Charges	Interest Rate	Amount (Used)		Balance Unspent
	Actual	Budget				\$	%	Actual	Budget	\$
Tambellup Depot Admin Building	0	550,000	WATC	P & I	10	166,159	5.32	0	0	550,000
	0	550,000				166,159		0	0	550,000

KEY INFORMATION

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

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. Non-current borrowings fair values are based on discounted cash flows using a current borrowing rate.

**SHIRE OF BROOMEHILL-TAMBELLUP
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2026**

OPERATING ACTIVITIES

12 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2026 \$	Liability transferred from/(to) non current \$	Liability Increase \$	Liability Reduction \$	Closing Balance 30 September 2026 \$
Other current liabilities						
Other liabilities						
Contract Liabilities		1,206,846	0	1,220,932	(467,671)	1,960,107
Total other liabilities		1,206,846	0	1,220,932	(467,671)	1,960,107
Employee Related Provisions						
Provision for annual and long service leave - current		436,509	0	0	0	436,509
Total Provisions		436,509	0	0	0	436,509
Total other current liabilities		1,643,355	0	1,220,932	(467,671)	2,396,616
Amounts shown above include GST (where applicable)						

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

SHIRE OF BROOMEHILL-TAMBELLUP
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2026

OPERATING ACTIVITIES

13 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability				Grants, subsidies and contributions revenue					
	Liability	Increase in Liability	Decrease in Liability	Liability	Adopted Budget Revenue	YTD Budget	Annual Budget	Budget Variations	Expected	YTD Revenue Actual
	1 July 2026		(As revenue)	30 Sep 2026						
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies										
Revenue - FAGS General Purpose	0	0	0	0	191,956	47,989	191,956	0	191,956	67,066
Revenue - FAGS Local Roads	0	0	0	0	86,407	21,601	86,407	0	86,407	34,097
Revenue - ESL Grant	0	0	0	0	56,730	14,182	56,730	0	56,730	14,183
CI - Dfes Fire Mitigation 2025/26	16,393	0	0	16,393	33,985	8,496	33,985	0	33,985	0
Revenue - Encouraging Promising Practice - Slwa	0	0	0	0	5,000	1,248	5,000	0	5,000	0
Revenue - Technology And Digital Inclusion Slwa	0	0	0	0	5,000	1,248	5,000	0	5,000	0
Revenue - Direct Grant	0	0	0	0	237,756	0	237,756	0	237,756	257,410
	16,393	0	0	16,393	616,834	94,764	616,834	0	616,834	372,755
Contributions										
Revenue - Other Fire Prevention	0	0	0	0	5,000	1,248	5,000	0	5,000	0
Revenue - Other Recreation & Sport	0	0	0	0	21,500	5,373	21,500	0	21,500	753
	0	0	0	0	26,500	6,621	26,500	0	26,500	753
TOTALS	16,393	0	0	16,393	643,334	101,385	643,334	0	643,334	373,508

SHIRE OF BROOMEHILL-TAMBELLUP
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2026

INVESTING ACTIVITIES

14 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities				Capital grants, subsidies and contributions revenue					
	Liability	Increase in Liability	Decrease in Liability	Liability	Adopted Budget	YTD	Annual	Budget	YTD	Revenue
	1 July 2026		(As revenue)	30 Sep 2026	Revenue	Budget	Budget	Variations	Expected	Actual
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies										
CI - Tieline Rd (Rg78)	0	168,000	0	168,000	420,000	105,000	420,000	0	420,000	0
CI - Tambellup West Road (Rg74)	0	147,121	0	147,121	161,833	40,458	161,833	0	161,833	0
CI - Tambellup West Road (Rg77)	0	168,000	0	168,000	420,000	105,000	420,000	0	420,000	0
CI - Warrenup Rd (Rg79)	0	192,000	0	192,000	480,000	120,000	480,000	0	480,000	0
CI - Beejenup Road - Gravel Resheeting (Rr38)	0	66,470	0	66,470	73,117	18,279	73,117	0	73,117	0
CI - Warrenup Road - Construct To 7.0M (Rg76)	32,704	0	0	32,704	269,652	67,416	269,652	0	269,652	0
CI - Tieline Road - Widen & Reseal To 7.0M (Rg75) 25/26 Project	0	0	0	0	39,067	9,765	39,067	0	39,067	0
CI - Tambellup West Road - Repair Failures And Reseal (Rg74)	0	0	0	0	43,667	10,914	43,667	0	43,667	0
CI - Blackspot Nardlah Road (Bs015)	0	0	0	0	2,994	2,994	2,994	0	2,994	0
CI - R2R Warrenup Rd - (Rg79)	0	0	0	0	240,000	60,000	240,000	0	240,000	0
CI - R2R Tieline Rd (Rg78)	0	0	0	0	210,000	52,500	210,000	0	210,000	0
CI - R2R Tambellup West Road (Rg77)	0	0	0	0	210,000	52,500	210,000	0	210,000	0
CI - 2023/24 Lrci Phase 3 Youth Centre	19,620	0	(19,620)	0	19,620	4,905	19,620	0	19,620	19,620
CI - Broomehill-Kojonup Road - Culvert And Shouder Widening (Rs001)	611,478	0	0	611,478	1,564,167	391,041	1,564,167	0	1,564,167	0
CI - Pallinup Road - Construct & Seal (Rr36)	113,720	1,985	0	115,705	115,903	28,974	115,903	0	115,903	0
CI - Tambellup Noongar Land Corporation - Youth Centre	15,000	0	(15,000)	0	15,000	3,750	15,000	0	15,000	15,000
CI - Tambellup Youth Centre Upgrades (Lr301)	0	190,000	0	190,000	190,000	47,499	190,000	0	190,000	0
CI - Tambellup Town Hall Roof (Lr401)	0	1,200	(1,200)	0	1,200	300	1,200	0	1,200	1,200
CI - Tambellup Gordon River Reserve (Cap195)	0	133,080	(133,080)	0	133,080	33,270	133,080	0	133,080	133,080
CI - Broomehill-Kojonup Road, Broomehill West (Rg67)	0	15,807	(15,807)	0	15,807	3,951	15,807	0	15,807	15,807
CI - Flat Rocks Road (Lr405)	0	128,040	(128,040)	0	128,040	32,010	128,040	0	128,040	128,040
CI - Lrcip3 - Tambellup Caravan Park - Park Infrastructure (Lr310)	0	0	0	0	44,691	11,172	44,691	0	44,691	0
CI - Broomehill Rec Complex - Water Security Plan (Cap198)	0	0	0	0	22,800	5,700	22,800	0	22,800	0
CI - Tambellup Oval - Upgrade Reticulation Controller, Wiring & Automate (Cap206)	0	0	0	0	102,113	25,527	102,113	0	102,113	0
CI - India Street Dam - Fencing (Cap196)	0	0	0	0	634	156	634	0	634	0
CI - Tambellup Town Trail (Cap219)	0	0	0	0	29,371	7,341	29,371	0	29,371	0
CI - Tambellup Noongar Trail (Cap220)	0	9,230	0	9,230	27,000	6,750	27,000	0	27,000	0
	792,521	1,220,932	(312,747)	1,700,707	4,979,756	1,247,172	4,979,756	0	4,979,756	312,747
Capital contributions										
CI - Tambellup Caravan Park Phase 2 (Lr309)	397,932	0	(154,925)	243,007	397,932	99,483	397,932	0	397,932	154,925
CI - Tambellup Caravan Park Phase 2 (Cap224)	0	0	0	0	275,000	68,748	275,000	0	275,000	0
	397,932	0	(154,925)	243,007	672,932	168,231	672,932	0	672,932	154,925
TOTALS	1,190,453	1,220,932	(467,671)	1,943,714	5,652,688	1,415,403	5,652,688	0	5,652,688	467,671

SHIRE OF BROOMEHILL-TAMBELLUP
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2026

15 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
WISER Project - Broomehill Recreational Complex catchment sealing works	78/2026	Capital expenses		40,000		40,000
WISER Project - Maintenance and rehabilitation works at the former Water Corporation No. 1 Dam catchment	78/2026	Capital expenses			(40,000)	0
Adjustment of C/F Surplus Budgeted for 2026/2027		Opening surplus(deficit)				0
Decrease due to CESM vehicle being purchased	93/2026	Capital expenses		70,000		70,000
Increase due to CESM vehicle being purchased	93/2026	Capital revenue			(70,000)	0
Decrease Member of Council	93/2026	Operating expenses		9,000		9,000
Decrease Tambellup Cemetery Project	93/2026	Operating expenses		5,000		14,000
Decrease Tambellup Primary School	93/2026	Operating expenses		8,269		22,269
Increase for CESM vehicle	93/2026	Operating expenses			(22,269)	0
Decrease TA Cemetery 5 year plan implementation	92/2026	Capital expenses		9,000		9,000
Decrease TA Depot workshop	92/2026	Capital expenses		25,000		34,000
Increase TA Caravan Park	92/2026	Capital revenue			(34,000)	0
				166,269	(166,269)	0