

# SHIRE OF BROOMEHILL-TAMBELLUP

## MONTHLY FINANCIAL REPORT

For the Period Ended 31 March 2026

*LOCAL GOVERNMENT ACT 1995*

*LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996*

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**SHIRE OF BROOMEHILL-TAMBELLUP**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 MARCH 2026**

	Supplementary Information	Adopted Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.
<b>OPERATING ACTIVITIES</b>							
<b>Revenue from operating activities</b>							
General rates	10	3,183,400	3,183,400	<b>3,188,913</b>	5,513	0.17%	
Grants, subsidies and contributions	13	1,514,300	1,188,376	<b>1,128,328</b>	(60,048)	(5.05%)	▼
Fees and charges		518,300	406,468	<b>387,237</b>	(19,231)	(4.73%)	▼
Interest revenue		140,700	76,291	<b>75,912</b>	(379)	(0.50%)	
Other revenue		319,600	246,727	<b>187,036</b>	(59,691)	(24.19%)	▼
Profit on asset disposals	6	61,900	61,900	<b>37,294</b>	(24,606)	(39.75%)	▼
		<b>5,738,200</b>	<b>5,163,162</b>	<b>5,004,720</b>	(158,442)	(3.07%)	
<b>Expenditure from operating activities</b>							
Employee costs		(2,762,500)	(2,096,835)	<b>(2,013,125)</b>	83,710	3.99%	▲
Materials and contracts		(2,771,000)	(2,085,931)	<b>(1,686,004)</b>	399,927	19.17%	▲
Utility charges		(260,000)	(189,945)	<b>(158,421)</b>	31,524	16.60%	▲
Depreciation		(2,201,700)	(1,651,131)	<b>(1,719,963)</b>	(68,832)	(4.17%)	▼
Finance costs		(54,500)	(30,300)	<b>(30,625)</b>	(325)	(1.07%)	
Insurance		(214,600)	(213,476)	<b>(193,090)</b>	20,386	9.55%	▲
Other expenditure		(98,400)	(73,686)	<b>(89,756)</b>	(16,070)	(21.81%)	▼
Loss on asset disposals	6	(89,300)	(89,300)	<b>(5,821)</b>	83,479	93.48%	▲
		<b>(8,452,000)</b>	<b>(6,430,604)</b>	<b>(5,896,805)</b>	533,799	8.30%	
Non-cash amounts excluded from operating activities	Note 2(b)	2,229,100	1,678,531	<b>1,285,143</b>	(393,388)	(23.44%)	▼
<b>Amount attributable to operating activities</b>		<b>(484,700)</b>	<b>411,089</b>	<b>393,058</b>	(18,031)	(4.39%)	
<b>INVESTING ACTIVITIES</b>							
<b>Inflows from investing activities</b>							
Proceeds from capital grants, subsidies and contributions	14	4,787,753	2,654,269	<b>2,516,478</b>	(137,791)	(5.19%)	▼
Proceeds from disposal of assets	6	815,000	240,000	<b>222,409</b>	(17,591)	(7.33%)	▼
		<b>5,602,753</b>	<b>2,894,269</b>	<b>2,738,887</b>	(155,382)	(5.37%)	
<b>Outflows from investing activities</b>							
Payments for property, plant and equipment	5	(2,825,900)	(1,944,383)	<b>(234,886)</b>	1,709,497	87.92%	▲
Payments for construction of infrastructure	5	(3,798,553)	(3,091,468)	<b>(1,214,590)</b>	1,876,878	60.71%	▲
		<b>(6,624,453)</b>	<b>(5,035,851)</b>	<b>(1,449,476)</b>	3,586,375	71.22%	
<b>Amount attributable to investing activities</b>		<b>(1,021,700)</b>	<b>(2,141,582)</b>	<b>1,289,411</b>	3,430,993	160.21%	
<b>FINANCING ACTIVITIES</b>							
<b>Inflows from financing activities</b>							
Transfer from reserves	4	1,398,400	0	<b>0</b>	0	0.00%	
		<b>1,398,400</b>	<b>0</b>	<b>0</b>	0	0.00%	
<b>Outflows from financing activities</b>							
Repayment of borrowings	11	(117,100)	(84,811)	<b>(84,811)</b>	0	0.00%	
Transfer to reserves	4	(721,900)	(46,700)	<b>(48,710)</b>	(2,010)	(4.30%)	
		<b>(839,000)</b>	<b>(131,511)</b>	<b>(133,521)</b>	(2,010)	(1.53%)	
<b>Amount attributable to financing activities</b>		<b>559,400</b>	<b>(131,511)</b>	<b>(133,521)</b>	(2,010)	(1.53%)	
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>							
<b>Surplus or deficit at the start of the financial year</b>		947,000	947,000	<b>812,021</b>	(134,979)	(14.25%)	▼
Amount attributable to operating activities		(484,700)	411,089	<b>393,058</b>	(18,031)	(4.39%)	▼
Amount attributable to investing activities		(1,021,700)	(2,141,582)	<b>1,289,411</b>	3,430,993	160.21%	▲
Amount attributable to financing activities		559,400	(131,511)	<b>(133,521)</b>	(2,010)	(1.53%)	
<b>Surplus or deficit after imposition of general rates</b>		<b>0</b>	<b>(915,004)</b>	<b>2,360,969</b>	3,275,973	358.03%	▲

**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 31 MARCH 2026**

	Supplementary Information	30 June 2026 \$	31 March 2026 \$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	970,348	2,673,225
Trade and other receivables		771,057	287,996
Other financial assets		2,751,500	2,800,210
Inventories	8	26,279	26,279
<b>TOTAL CURRENT ASSETS</b>		<b>4,519,184</b>	<b>5,787,710</b>
<b>NON-CURRENT ASSETS</b>			
Trade and other receivables		58,675	58,675
Other financial assets		79,620	79,620
Inventories		162,000	162,000
Property, plant and equipment Infrastructure		19,910,180	19,304,168
		138,336,369	138,480,958
<b>TOTAL NON-CURRENT ASSETS</b>		<b>158,546,844</b>	<b>158,085,421</b>
<b>TOTAL ASSETS</b>		<b>163,066,028</b>	<b>163,873,131</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	9	921,853	189,373
Other liabilities	12	33,810	33,810
Borrowings	11	117,137	32,327
Employee related provisions	12	508,425	508,425
<b>TOTAL CURRENT LIABILITIES</b>		<b>1,581,225</b>	<b>763,935</b>
<b>NON-CURRENT LIABILITIES</b>			
Borrowings	11	1,340,508	1,340,508
Employee related provisions		35,015	35,015
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>1,375,523</b>	<b>1,375,523</b>
<b>TOTAL LIABILITIES</b>		<b>2,956,748</b>	<b>2,139,458</b>
<b>NET ASSETS</b>		<b>160,109,280</b>	<b>161,733,673</b>
<b>EQUITY</b>			
Retained surplus		42,841,012	44,416,696
Reserve accounts	4	2,751,500	2,800,210
Revaluation surplus		114,516,768	114,516,768
<b>TOTAL EQUITY</b>		<b>160,109,280</b>	<b>161,733,674</b>

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

## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 MARCH 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 2023-24 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 31 March 2026

**SHIRE OF BROOMEHILL-TAMBELLUP**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 MARCH 2026**

**2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION**

		Adopted Budget Opening 30 June 2025	Last Year Closing 30 June 2025	Year to Date 31 March 2026
<b>(a) Net current assets used in the Statement of Financial Activity</b>				
<b>Current assets</b>		\$	\$	\$
Cash and cash equivalents	3	2,075,000	970,348	2,673,225
Trade and other receivables		400,300	771,057	287,996
Other financial assets		0	2,751,500	2,800,210
Inventories	8	25,600	26,279	26,279
		2,500,900	4,519,184	5,787,710
<b>Less: current liabilities</b>				
Trade and other payables	9	(425,900)	(921,853)	(189,373)
Other liabilities	12		(33,810)	(33,810)
Borrowings	11	(117,100)	(117,137)	(32,327)
Employee related provisions	12	(298,000)	(508,425)	(508,425)
		(841,000)	(1,581,225)	(763,935)
<b>Net current assets</b>		<b>1,659,900</b>	<b>2,937,959</b>	<b>5,023,775</b>
<b>Less: Total adjustments to net current assets</b>	Note 2(c)	(2,531,113)	(2,125,938)	(2,662,806)
<b>Closing funding surplus / (deficit)</b>		<b>(871,213)</b>	<b>812,021</b>	<b>2,360,969</b>

**(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*.

		Adopted Budget	YTD Budget (a)	YTD Actual (b)
<b>Non-cash amounts excluded from operating activities</b>				
		\$	\$	\$
<b>Adjustments to operating activities</b>				
Less: Profit on asset disposals	6	(61,900)	(61,900)	(37,294)
Add: Loss on asset disposals	6	89,300	89,300	5,821
Add: Depreciation		2,201,700	1,651,131	1,719,963
Movement in current employee provisions associated with restricted cash				(403,347)
<b>Total non-cash amounts excluded from operating activities</b>		<b>2,229,100</b>	<b>1,678,531</b>	<b>1,285,143</b>

**(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.

		Adopted Budget Opening 30 June 2025	Last Year Closing 30 June 2025	Year to Date 31 March 2026
		\$	\$	\$
<b>Adjustments to net current assets</b>				
Less: Reserve accounts	4	(2,751,500)	(2,751,500)	(2,800,210)
Add: Current liabilities not expected to be cleared at the end of the year:				
- Current portion of borrowings	11	117,137	117,137	32,327
- Employee benefit provisions	4	103,250	508,425	105,077
<b>Total adjustments to net current assets</b>	Note 2(a)	<b>(2,531,113)</b>	<b>(2,125,938)</b>	<b>(2,662,806)</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 Council's operational cycle.

**SHIRE OF BROOMEHILL-TAMBELLUP**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 MARCH 2026**

**3 EXPLANATION OF MATERIAL VARIANCES**

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date actual materially.

The material variance adopted by Council for the 2025-26 year is \$10,000 or 10.00% whichever is the greater.

Description	Var. \$	Var. %	
	\$	%	
<b>Revenue from operating activities</b>			
<b>Grants, subsidies and contributions</b>	(60,048)	(5.05%)	▼
Timing - the first Financial Assistance Grant payments were received earlier than budgeted			
<b>Fees and charges</b>	(19,231)	(4.73%)	▼
Timing - small variances against YTD budgets across a number of accounts. Standpipe water sales are lower than anticipated YTD, Town Planning fees higher than anticipated YTD			
<b>Other revenue</b>	(59,691)	(24.19%)	▼
Timing - variances against YTD budgets across several accounts, with approximately 50% of the variance attributable to lower than anticipated reimbursement revenue			
<b>Profit on asset disposals</b>	(24,606)	(39.75%)	▼
Timing - plant relating to the Plant Replacement Program is yet to be traded			
<b>Expenditure from operating activities</b>			
<b>Employee costs</b>	83,710	3.99%	▲
Permanent - administration salaries and superannuation costs lower than budgeted YTD due to senior role vacancy			
<b>Materials and contracts</b>	399,927	19.17%	▲
Timing - contract expenditure is higher than budgeted due to staff vacancies, and a purchase order yet to be raised for Tambellup Depot Master Plan, Strategic Plan purchase order yet to be raised, Members fees yet to be paid			
<b>Utility charges</b>	31,524	16.60%	▲
Timing - the main variance relates to lower standpipe water charges, as usage is lower than anticipated, consistent with variance in fees and charges			
<b>Depreciation</b>	(68,832)	(4.17%)	▼
Timing - Tourism & Area Promotion depreciation accounts for almost 50% of this variance, other lower variances are concentrated within the Transport program			
<b>Insurance</b>	20,386	9.55%	▲
Permanent - minor savings across a number of accounts			
<b>Other expenditure</b>	(16,070)	(21.81%)	▼
Timing - minimal expenditure variances across multiple accounts, ESL Remitted budget profiling not aligned with actuals			
<b>Loss on asset disposals</b>	83,479	93.48%	▲
Timing - plant relating to the Plant Replacement Program is yet to be traded			
<b>Non-cash amounts excluded from operating activities</b>	(393,388)	(23.44%)	▼
Timing - the variance relates to movement of employee provisions, which are reviewed annually			
<b>Inflows from investing activities</b>			
<b>Proceeds from capital grants, subsidies and contributions</b>	(137,791)	(5.19%)	▼
Timing - Tambellup Oval Lighting project is no longer proceeding this financial year, therefore funding has not been received			

**SHIRE OF BROOMEHILL-TAMBELLUP**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 MARCH 2026**

**3 EXPLANATION OF MATERIAL VARIANCES**

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date actual materially.

The material variance adopted by Council for the 2025-26 year is \$10,000 or 10.00% whichever is the greater.

Description	Var. \$	Var. %	
	\$	%	
<b>Outflows from investing activities</b>			
<b>Payments for property, plant and equipment</b>	1,709,497	87.92%	▲
Timing - budgeted plant purchases yet to be initiated			
<b>Payments for construction of infrastructure</b>	1,876,878	60.71%	▲
Timing - Works program underway however expenditure to date is significantly lower than budget YTD			
<b>Surplus or deficit at the start of the financial year</b>	(134,979)	(14.25%)	▼
The budgeted end of year position was greater than the actual outcome as a result of a number of estimates			
<b>Surplus or deficit after imposition of general rates</b>	3,275,973	358.03%	▲
Due to variances described above			

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SHIRE OF BROOMEHILL-TAMBELLUP  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 MARCH 2026

## 1 KEY INFORMATION

## Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$0.95 M	\$0.95 M	\$0.81 M	(\$0.13 M)
Closing	\$0.00 M	(\$0.92 M)	\$2.36 M	\$3.28 M

Refer to Statement of Financial Activity

Cash and cash equivalents			Payables		Receivables		
	\$5.47 M	% of total	\$0.19 M	% Outstanding	\$0.05 M	% Collected	
Unrestricted Cash	\$2.67 M	48.8%	Trade Payables	\$0.00 M	Rates Receivable	\$0.24 M	93.3%
Restricted Cash	\$2.80 M	51.2%	0 to 30 Days		Trade Receivable	\$0.05 M	% Outstanding
			Over 30 Days	0.0%	Over 30 Days		69.3%
			Over 90 Days	0.0%	Over 90 Days		55.8%

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)
	(\$0.48 M)	\$0.41 M	\$0.39 M	(\$0.02 M)

Refer to Statement of Financial Activity

Rates Revenue			Grants and Contributions			Fees and Charges		
YTD Actual	\$3.19 M	% Variance	YTD Actual	\$1.13 M	% Variance	YTD Actual	\$0.39 M	% Variance
YTD Budget	\$3.18 M	0.2%	YTD Budget	\$1.19 M	(5.1%)	YTD Budget	\$0.41 M	(4.7%)

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)
	(\$1.02 M)	(\$2.14 M)	\$1.29 M	\$3.43 M

Refer to Statement of Financial Activity

Proceeds on sale			Asset Acquisition			Capital Grants		
YTD Actual	\$0.22 M	%	YTD Actual	\$1.21 M	% Spent	YTD Actual	\$2.52 M	% Received
Adopted Budget	\$0.82 M	(72.7%)	Adopted Budget	\$3.80 M	(68.0%)	Adopted Budget	\$4.79 M	(47.4%)

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)
	\$0.56 M	(\$0.13 M)	(\$0.13 M)	(\$0.00 M)

Refer to Statement of Financial Activity

Borrowings		Reserves	
Principal repayments	(\$0.08 M)	Reserves balance	\$2.80 M
Interest expense	\$0.02 M	Interest earned	\$0.05 M
Principal due	\$1.37 M		

Refer to 11 - Borrowings

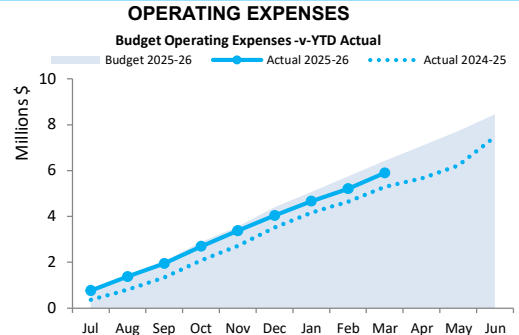
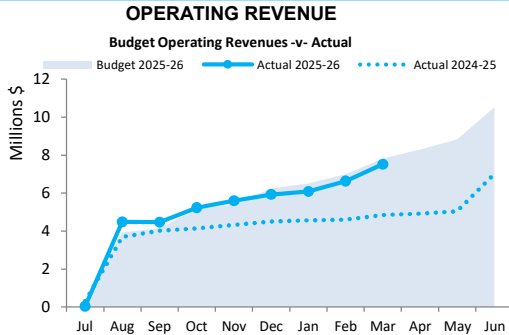
Refer to 4 - Cash Reserves

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

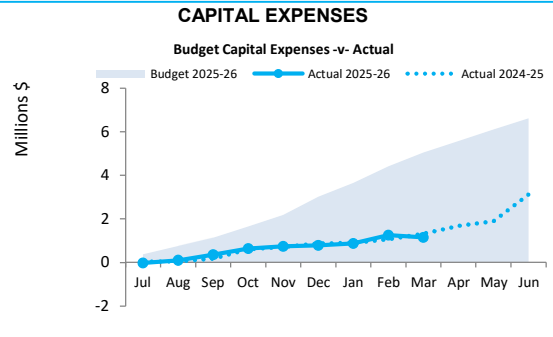
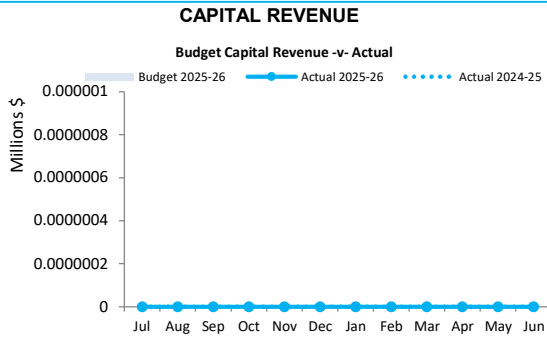
SHIRE OF BROOMEHILL-TAMBELLUP  
 SUPPLEMENTARY INFORMATION  
 FOR THE PERIOD ENDED 31 MARCH 2026

2 KEY INFORMATION - GRAPHICAL

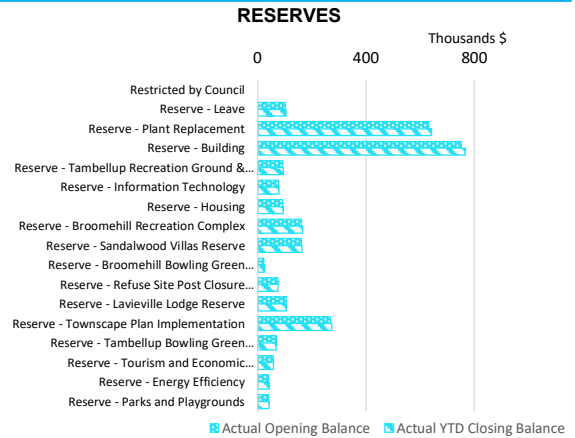
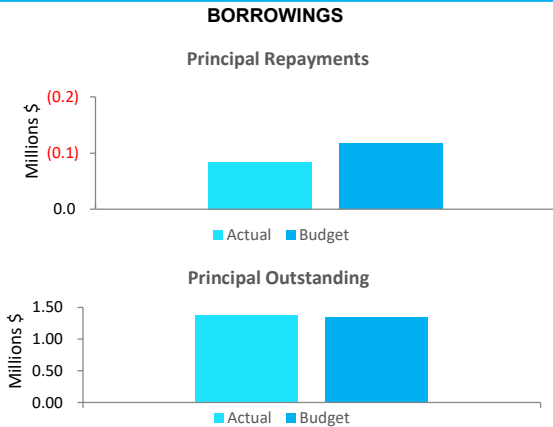
OPERATING ACTIVITIES



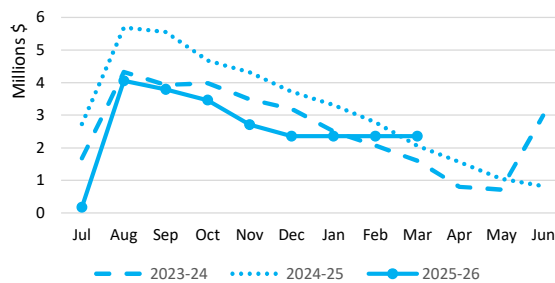
INVESTING ACTIVITIES



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 31 MARCH 2026**

**3 CASH AND FINANCIAL ASSETS**

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
<b>Cash</b>								
Cash at Bank - Municipal Fund	Cash and cash equivalents	2,672,625	0	2,672,625		Bendigo Bank		
Cash - Till Floats	Cash and cash equivalents	600	0	600				
Trust Fund Bank	Cash and cash equivalents	0	0	0	0			
<b>Financial Assets</b>								
Reserves	Financial assets at amortised cost	0	2,800,210	2,800,210		Bendigo Bank	4.25%	26/06/2026
<b>Total</b>		<b>2,673,225</b>	<b>2,800,210</b>	<b>5,473,435</b>	<b>0</b>			
<b>Comprising</b>								
Cash and cash equivalents		2,673,225	0	2,673,225	0			
Reserves		0	2,800,210	2,800,210	0			
		<b>2,673,225</b>	<b>2,800,210</b>	<b>5,473,435</b>	<b>0</b>			

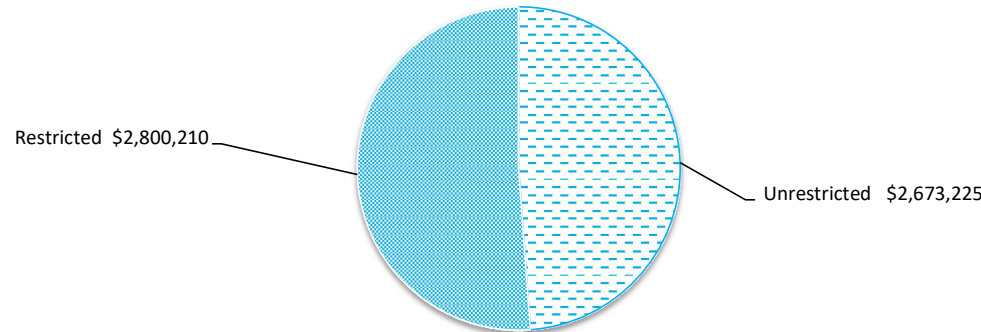
**KEY INFORMATION**

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 4 - Other assets.



**SHIRE OF BROOMEHILL-TAMBELLUP  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 MARCH 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
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by Council</b>										
Reserve - Leave	103,250	4,500	50,000	(78,000)	79,750	103,250	1,827	0	0	105,077
Reserve - Plant Replacement	631,620	21,000	440,000	(885,400)	207,220	631,620	11,184	0	0	642,804
Reserve - Building	752,943	36,000	0	(300,000)	488,943	752,943	13,332	0	0	766,275
Reserve - Tambellup Recreation Ground & Pavilion	92,937	5,000	4,300	0	102,237	92,937	1,646	0	0	94,583
Reserve - Information Technology	77,025	5,000	3,500	(50,000)	35,525	77,025	1,364	0	0	78,389
Reserve - Housing	92,756	4,500	0	(30,000)	67,256	92,756	1,642	0	0	94,398
Reserve - Broomehill Recreation Complex	162,403	9,500	12,000	0	183,903	162,403	2,874	0	0	165,277
Reserve - Sandalwood Villas Reserve	161,318	7,300	10,000	0	178,618	161,318	2,854	0	0	164,172
Reserve - Broomehill Bowling Green Replacement	23,569	1,500	12,000	0	37,069	23,569	419	0	0	23,988
Reserve - Refuse Site Post Closure Management	74,087	3,000	10,000	0	87,087	74,087	1,310	0	0	75,397
Reserve - Lavieville Lodge Reserve	104,025	4,500	10,000	0	118,525	104,025	1,841	0	0	105,866
Reserve - Townscape Plan Implementation	268,986	13,000	0	0	281,986	268,986	4,764	0	0	273,750
Reserve - Tambellup Bowling Green Replacement	67,225	3,000	7,500	0	77,725	67,225	1,188	0	0	68,413
Reserve - Tourism and Economic Development	57,306	1,800	10,000	(20,000)	49,106	57,306	1,013	0	0	58,319
Reserve - Energy Efficiency	41,025	1,500	20,000	(35,000)	27,525	41,025	726	0	0	41,751
Reserve - Parks and Playgrounds	41,025	1,500	10,000		52,525	41,025	726	0	0	41,751
	<b>2,751,500</b>	<b>122,600</b>	<b>599,300</b>	<b>(1,398,400)</b>	<b>2,075,000</b>	<b>2,751,500</b>	<b>48,710</b>	<b>0</b>	<b>0</b>	<b>2,800,210</b>

**SHIRE OF BROOMEHILL-TAMBELLUP  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 MARCH 2026**

**INVESTING ACTIVITIES**

**5 CAPITAL ACQUISITIONS**

Capital acquisitions	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Land - freehold land	20,000	0	0	0
Buildings	1,015,500	526,617	155,160	(371,457)
Furniture and equipment	90,000	39,996	16,351	(23,645)
Plant and equipment	1,700,400	1,377,770	63,375	(1,314,395)
<b>Acquisition of property, plant and equipment</b>	<b>2,825,900</b>	<b>1,944,383</b>	<b>234,886</b>	<b>(1,709,497)</b>
Infrastructure - roads	2,850,007	2,359,477	709,357	1,650,120
Infrastructure - footpaths	25,000	18,747	15,553	3,194
Infrastructure - parks and ovals	324,546	279,012	65,566	213,446
Infrastructure - water supply	40,000	29,997	21,744	8,253
Infrastructure - other	559,000	404,235	402,370	1,865
<b>Acquisition of infrastructure</b>	<b>3,798,553</b>	<b>3,091,468</b>	<b>1,214,590</b>	<b>1,876,878</b>
<b>Total capital acquisitions</b>	<b>6,624,453</b>	<b>5,035,851</b>	<b>1,449,476</b>	<b>167,381</b>
<b>Capital Acquisitions Funded By:</b>				
Capital grants and contributions	4,787,753	2,654,269	2,516,478	(137,791)
Other (disposals & C/Fwd)	815,000	240,000	222,409	(17,591)
Reserve accounts				
Reserve - Leave	78,000		0	0
Reserve - Plant Replacement	885,400		0	0
Reserve - Building	300,000		0	0
Reserve - Information Technology	50,000		0	0
Reserve - Housing	30,000		0	0
Reserve - Tourism and Economic Development	20,000		0	0
Reserve - Energy Efficiency	35,000		0	0
Contribution - operations	(376,700)	2,141,582	(1,289,411)	(3,430,993)
<b>Capital funding total</b>	<b>6,624,453</b>	<b>5,035,851</b>	<b>1,449,476</b>	<b>(3,586,375)</b>

**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.

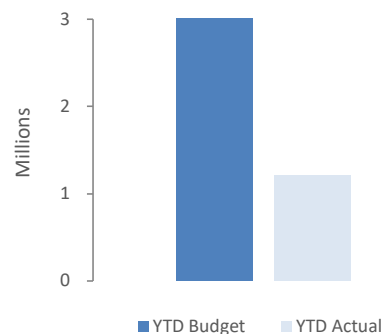
**Initial recognition and measurement for assets held at cost**

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**



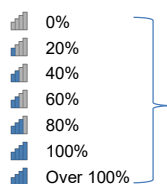
SHIRE OF BROOMEHILL-TAMBELLUP  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 MARCH 2026

## 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.

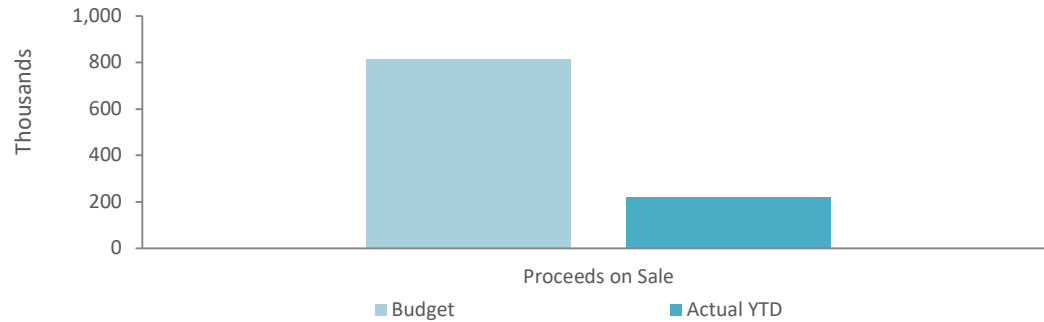
Account Description	Adopted			Variance
	Budget	YTD Budget	YTD Actual	(Under)/Over
	\$	\$	\$	\$
<b>Land</b>				
Subdivision costs - Jam Creek Rd dam (Water Corp)	20,000	0	0	-
	20,000	0	0	-
<b>Buildings</b>				
Dog Pound improvements	10,000	9,999	0	9,999
Tambellup Youth Centre - buildings upgrades/office	200,000	99,999	6,128	93,871
Tambellup Hall - external paint	45,000	33,750	43,885	(10,135)
Tambellup Pavilion - acoustics	10,000	7,497	0	7,497
Tambellup Depot workshop - oil store	25,000	18,747	0	18,747
Broomehill Caravan Park - 1 bedroom cabin	250,000	0	0	-
Broomehill Caravan Park - building upgrades	0	0	10,340	(10,340)
Tambellup Caravan Park - cabins and laundry/cleaners store	475,500	356,625	94,806	261,819
	1,015,500	526,617	155,160	371,457
<b>Furniture &amp; Equipment</b>				
Electronic Document Management System (records)	50,000	0	0	-
Tambellup Council Chambers - acoustic panels	10,000	9,996	0	9,996
Tambellup Admin Building - blinds/window tinting throughout	30,000	30,000	16,351	13,649
	90,000	39,996	16,351	23,645
<b>Plant &amp; Equipment</b>				
Administration Vehicles	135,000	135,000	55,733	79,267
Road Vehicles	1,565,400	1,242,770	7,643	1,235,127
	1,700,400	1,377,770	63,375	1,314,395
<b>Infrastructure - Roads</b>				
Tambellup West Road - repair failures & reseal	59,500	59,490	3,177	56,313
Tambellup West Road - repair failures & reseal	485,500	485,496	145,395	340,101
Tieline Road - widen & reseal to 7.0m	244,600	244,596	240,791	3,805
Warrenup Road - construct & seal to 7m	635,600	317,796	91,615	226,181
Taylor Street - asphalt overlay	10,000	10,000	0	10,000
Pallinup Road - construct & seal	166,500	83,244	11,485	71,759
Beejenup Road - gravel resheeting	178,892	89,442	62,294	27,148
Broomehill-Kojonup Road - widen & seal shoulder, install audibleline marking	784,693	784,691	22,296	762,395
Nardlah Road	119,501	119,501	94,364	25,137
Gnowangerup-Tambellup Road	165,221	165,221	37,942	127,279
	2,850,007	2,359,477	709,357	1,650,120
<b>Infrastructure - Footpaths</b>				
Streetscape - Tambellup (Crowden St footpaths/street trees)	25,000	18,747	15,553	3,194
	25,000	18,747	15,553	3,194
<b>Infrastructure - Parks and Ovals</b>				
Tambellup Oval - upgrade reticulation controller, wiring & automate	122,113	96,585	0	96,585
Broomehill Rec Complex - landscaping spectator area	50,000	37,494	52,895	(15,401)
Gordon River Facilities - 5 Year Plan implementation	0	0	784	(784)
Broomehill Rec Complex - Water Security Plan	137,433	133,683	7,066	126,617
Tambellup Pavilion - solar lighting	15,000	11,250	4,820	6,430
	324,546	279,012	65,566	213,446
<b>Infrastructure - Water Supply</b>				
India Street Dam - fencing	40,000	29,997	21,744	8,253
	40,000	29,997	21,744	8,253
<b>Infrastructure - Other</b>				
Tambellup Caravan Park - park infrastructure	500,000	374,994	396,374	(21,380)
Tambellup Cemetery - seating, bollards, parking	9,000	6,750	0	6,750
Broomehill Caravan Park - parking, gravel road to unpowered, extend 2 bays	10,000	7,497	0	7,497
Broomehill Caravan Park - solar lighting	20,000	14,994	5,996	8,998
Tambellup Youth Centre - extend seal (court surface/parking)	20,000	0	0	-
	559,000	404,235	402,370	1,865
	<b>6,624,453</b>	<b>5,035,851</b>	<b>1,449,476</b>	<b>3,586,375</b>

**SHIRE OF BROOMEHILL-TAMBELLUP  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 MARCH 2026**

**OPERATING ACTIVITIES**

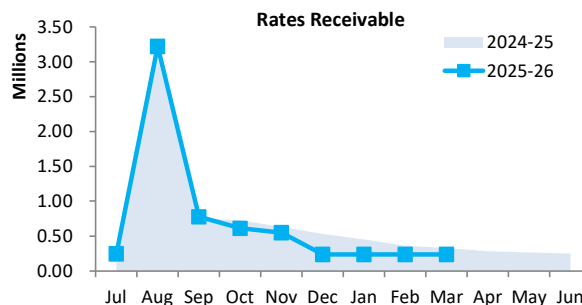
**6 DISPOSAL OF ASSETS**

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
<b>Plant and equipment</b>									
	Caterpillar Grader - BH004	138,100	200,000	61,900	0	144,206	181,500	37,294	0
	Caterpillar Skid Steer - BHT92	70,000	60,000	0	(10,000)	0	0	0	0
	Kenworth truck - BHT0	139,500	130,000	0	(9,500)	0	0	0	0
	Isuzu FRR500 truck - BH00	28,395	25,000	0	(3,395)	0	0	0	0
	Isuzu NLR55 SWB light tipper - BH009	39,290	35,000	0	(4,290)	0	0	0	0
	Ford Ranger Wildtrak dual cab/canopy - BHT152 (MOW)	49,555	45,000	0	(4,555)	0	0	0	0
	Ford Ranger dual cab - BHT153 (WS)	49,000	40,000	0	(9,000)	0	0	0	0
	Ford Ranger dual cab - BHT157	48,780	35,000	0	(13,780)	0	0	0	0
	Ford Ranger extra cab - BHT156	38,370	35,000	0	(3,370)	0	0	0	0
	Ford Ranger dual cab - BHT159	35,070	35,000	0	(70)	0	0	0	0
	Ford Ranger dual cab - BHT154	48,820	35,000	0	(13,820)	0	0	0	0
	Ford Ranger dual cab - BHT146	46,320	35,000	0	(11,320)	0	0	0	0
	Ford Everest Wagon - BHT150 (CEO)	67,000	65,000	0	(2,000)	0	0	0	0
	Ford Everest Wagon - BHT151 (DCEO)	44,200	40,000	0	(4,200)	46,730	40,909	0	(5,821)
		<b>842,400</b>	<b>815,000</b>	<b>61,900</b>	<b>(89,300)</b>	<b>190,936</b>	<b>222,409</b>	<b>37,294</b>	<b>(5,821)</b>



7 RECEIVABLES

Rates receivable	30 June 2025	31 Mar 2026
	\$	\$
Opening arrears previous years	297,715	353,564
Levied this year	3,259,312	3,188,913
Less - collections to date	(3,203,463)	(3,305,772)
Gross rates collectable	<b>353,564</b>	<b>236,705</b>
Net rates collectable	<b>353,564</b>	<b>236,705</b>
% Collected	90.1%	93.3%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(1,013)	7,570	316	2,564	11,912	21,349
Percentage	(4.7%)	35.5%	1.5%	12.0%	55.8%	
<b>Balance per trial balance</b>						
Trade receivables						21,349
GST receivable						29,942
<b>Total receivables general outstanding</b>						<b>51,291</b>

Amounts shown above include GST (where applicable)

KEY INFORMATION

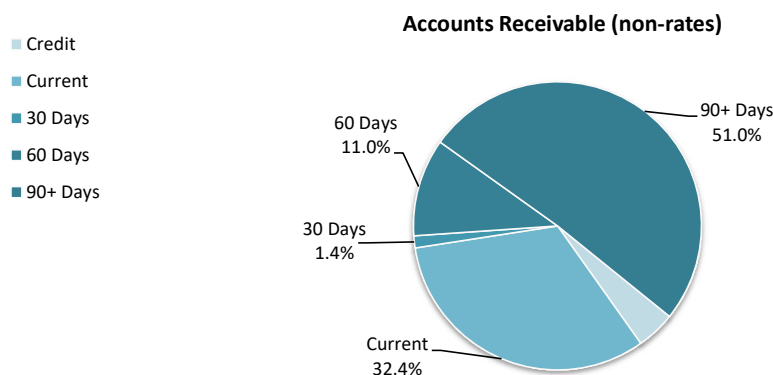
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods and services performed in the ordinary course of business.

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 31 MARCH 2026**

**OPERATING ACTIVITIES**

**8 OTHER CURRENT ASSETS**

	Opening Balance	Asset Increase	Asset Reduction	Closing Balance 31 March 2026
<b>Other current assets</b>	<b>1 July 2025</b>			<b>2026</b>
	\$	\$	\$	\$
Financial assets at amortised cost	2,751,500	48,710	0	2,800,210
<b>Inventory</b>				
Stock	26,279	0	0	26,279
<b>Total other current assets</b>	<b>2,777,779</b>	<b>48,710</b>	<b>0</b>	<b>2,826,489</b>
<b>Amounts shown above include GST (where applicable)</b>				

**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 31 MARCH 2026**

**OPERATING ACTIVITIES**

**9 PAYABLES**

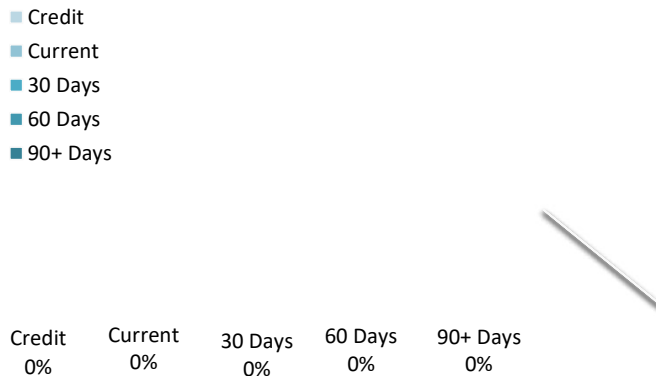
<b>Payables - general</b>	<b>Credit</b>	<b>Current</b>	<b>30 Days</b>	<b>60 Days</b>	<b>90+ Days</b>	<b>Total</b>
	\$	\$	\$	\$	\$	\$
Payables - general	0	0	0	0	0	0
Percentage	0.0%	0.0%	0.0%	0.0%	0.0%	
<b>Balance per trial balance</b>						
Sundry creditors						0
ATO liabilities						20,383
Other Payables Bonds and Deposits						13,345
Other Payables Building Retention Bonds						92,114
Other Payables Sundry Items						11,710
Other Payables Licensing						9,470
PAYG Taxation						42,351
						<b>189,373</b>

**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.

**Aged Payables**



SHIRE OF BROOMEHILL-TAMBELLUP  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 MARCH 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
				\$	\$	\$	\$	\$	\$
<b>Gross rental value</b>									
GRV - Residential	0.082650	250	3,458,842	285,800	0	285,800	285,873	0	285,873
GRV - Commercial	0.082650	13	231,810	19,200	0	19,200	19,159	0	19,159
<b>Unimproved value</b>									
UV - Rural	0.004115	337	686,603,000	2,823,900	0	2,823,900	2,825,372	37	2,825,409
UV - Mining	0.004115	0	0	0	0	0	0	157	157
<b>Sub-total</b>		<b>600</b>	<b>690,293,652</b>	<b>3,128,900</b>	<b>0</b>	<b>3,128,900</b>	<b>3,130,404</b>	<b>194</b>	<b>3,130,598</b>
<b>Minimum payment</b>									
	<b>Minimum Payment \$</b>								
<b>Gross rental value</b>									
GRV - Residential	645	124	238,324	80,000	0	80,000	79,980	0	79,980
GRV - Commercial	645	1	720	600	0	600	645	0	645
<b>Unimproved value</b>									
UV - Rural	645	71	7,430,300	45,800	0	45,800	45,795	0	45,795
UV - Mining	645	4	47,306	2,600	0	2,600	2,580	0	2,580
<b>Sub-total</b>		<b>200</b>	<b>7,716,650</b>	<b>129,000</b>	<b>0</b>	<b>129,000</b>	<b>129,000</b>	<b>0</b>	<b>129,000</b>
Discount						(125,000)			(126,258)
Rates Written Off						(25,000)			(19,545)
<b>Amount from general rates</b>						<b>3,107,900</b>			<b>3,113,795</b>
Ex-gratia rates						75,500			75,118
<b>Total general rates</b>						<b>3,183,400</b>			<b>3,188,913</b>

**SHIRE OF BROOMEHILL-TAMBELLUP  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 MARCH 2026**

**FINANCING ACTIVITIES**

**11 BORROWINGS**

**Repayments - borrowings**

Information on borrowings	Loan No.	New Loans			Principal Repayments		Principal Outstanding		Interest Repayments	
		1 July 2025	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Particulars		\$	\$	\$	\$	\$	\$	\$	\$	\$
Tambellup Pavilion	99	795,372	0	0	(52,782)	(52,800)	742,590	742,572	15,947	(37,300)
GROH Housing	100	662,274	0	0	(32,029)	(64,300)	630,245	597,974	6,159	(17,200)
<b>Total</b>		<b>1,457,646</b>	<b>0</b>	<b>0</b>	<b>(84,811)</b>	<b>(117,100)</b>	<b>1,372,835</b>	<b>1,340,546</b>	<b>22,106</b>	<b>(54,500)</b>
Current borrowings		117,100					32,327			
Non-current borrowings		1,340,546					1,340,508			
		<b>1,457,646</b>					<b>1,372,835</b>			

All debenture repayments were financed by general purpose revenue.

**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.

## 12 OTHER CURRENT LIABILITIES

Other current liabilities	Note	Opening Balance 1 July 2025 \$	Liability transferred from/(to) non current \$	Liability Increase \$	Liability Reduction \$	Closing Balance 31 March 2026 \$
<b>Other liabilities</b>						
Contract liabilities		33,810	0			33,810
<b>Total other liabilities</b>		33,810	0	0	0	33,810
<b>Employee Related Provisions</b>						
Provision for annual and long service leave - current		508,425	0	0	0	508,425
<b>Total Provisions</b>		508,425	0	0	0	508,425
<b>Total other current liabilities</b>		<b>542,235</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>542,235</b>

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 31 MARCH 2026**

**OPERATING ACTIVITIES**

**13 GRANTS, SUBSIDIES AND CONTRIBUTIONS**

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue					
	Liability	Increase in	Decrease in	Liability	Current	Adopted	YTD	Annual	Budget	YTD	
	1 July 2025	Liability	Liability	31 Mar 2026	Liability	Budget	Budget	Variations	Expected	Revenue	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<b>Grants and subsidies</b>											
Revenue - FAGS General Purpose				0		630,000	472,500	630,000	0	630,000	479,457
Revenue - FAGS Local Roads				0		470,000	352,500	470,000	0	470,000	323,160
Revenue - ESL Grant				0		56,100	42,075	56,100	0	56,100	51,572
Revenue - Other Fire Prevention				0		35,200	26,397	35,200	0	35,200	17,593
Revenue - Other Law, Order & Public Safety				0		0	0	0	0	0	3,262
Revenue - Tambellup Hall				0		3,800	2,844	3,800	0	3,800	3,427
Revenue - Broomehill Library				0		0	0	0	0	0	2,891
Revenue - Direct Grant				0		237,700	237,700	237,700	0	237,700	237,756
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,432,800</b>	<b>1,134,016</b>	<b>1,432,800</b>	<b>0</b>	<b>1,432,800</b>	<b>1,119,117</b>
<b>Contributions</b>											
Revenue - Broomehill Archive Repository				0		9,000	0	9,000	0	9,000	0
Revenue - Other Fire Prevention				0		50,000	37,494	50,000	0	50,000	2,964
Revenue - Broomehill Recreation Complex				0		2,500	1,872	2,500	0	2,500	0
Revenue - Tambellup Pavilion				0		0	0	0	0	0	5,250
Revenue - Other Recreation & Sport				0		20,000	14,994	20,000	0	20,000	997
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>81,500</b>	<b>54,360</b>	<b>81,500</b>	<b>0</b>	<b>81,500</b>	<b>9,211</b>
<b>TOTALS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,514,300</b>	<b>1,188,376</b>	<b>1,514,300</b>	<b>0</b>	<b>1,514,300</b>	<b>1,128,328</b>

SHIRE OF BROOMEHILL-TAMBELLUP  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 MARCH 2026

## 14 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue					
	Liability	Increase in	Decrease in	Liability	Current	Adopted	YTD	Annual	Budget	YTD	
	1 July 2025	Liability	Liability	31 Mar 2026	Liability	Budget	Budget	Variations	Expected	Revenue	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<b>Capital grants and subsidies</b>											
Revenue - Other Welfare				0	0	156,500	0	156,500	0	156,500	0
Revenue - Tambellup Hall				0	0	43,300	0	43,300	0	43,300	0
Revenue - Other Recreation & Sport				0	0	102,100	209,027	234,546	132,446	234,546	100,000
Revenue - Grants Roads to Recovery				0	0	1,171,900	0	1,171,900	0	1,171,900	805,392
Revenue - Grants Black Spot				0	0	0	151,852	189,814	189,814	189,814	75,926
Revenue - Grants Regional Road Group				0	0	1,020,000	1,020,000	1,020,000	0	1,020,000	620,000
Revenue - Local Roads & Community Infrastructure Program				0	0	552,200	280,200	552,200	0	552,200	280,033
Revenue - Grants Other Funding				0	0	0	784,693	784,693	784,693	784,693	635,127
Revenue - Broomehill Caravan Park				0	0	21,000	21,000	21,000	0	21,000	0
Revenue - Tambellup Caravan Park				0	0	363,800	0	363,800	0	363,800	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,430,800</b>	<b>2,466,772</b>	<b>4,537,753</b>	<b>1,106,953</b>	<b>4,537,753</b>	<b>2,516,478</b>
<b>Capital contributions</b>											
Revenue - Tambellup Caravan Park				0	0	250,000	187,497	250,000	0	250,000	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>250,000</b>	<b>187,497</b>	<b>250,000</b>	<b>0</b>	<b>250,000</b>	<b>0</b>
<b>TOTALS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,680,800</b>	<b>2,654,269</b>	<b>4,787,753</b>	<b>1,106,953</b>	<b>4,787,753</b>	<b>2,516,478</b>

**SHIRE OF BROOMEHILL-TAMBELLUP  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 MARCH 2026**

**15 BUDGET AMENDMENTS**

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

Description	Council Resolution	Classification	Non Cash	Increase in	Decrease in	Amended Budget Running Balance
			Adjustment	Available Cash	Available Cash	
			\$	\$	\$	\$
<b>Budget adoption</b>						0
Revenue - Other Recreation & Sport	089/25	Capital revenue		132,446		132,446
Tambellup Oval - upgrade reticulation	089/25	Capital expenses		(20,013)		112,433
Broomehill Rec Complex - water security	089/25	Capital expenses		(122,433)		(10,000)
Expense - Water Supplies	089/25	Operating expenses		10,000		0
Revenue - Grants Other Funding	090/25	Capital revenue		784,693		784,693
Revenue - Grants Black Spot	090/25	Capital revenue		189,814		974,507
Broomehill-Kojonup Road - culvert & shoulder	090/25	Capital expenses		(784,693)		189,814
Nardlah Road - install rumble strips..	090/25	Capital expenses		(119,501)		70,313
Gnowangerup-Tambellup Road - extend culvert	090/25	Capital expenses		(165,221)		(94,908)
Taylor Street - asphalt overlay	090/25	Capital expenses			65,000	(29,908)
Beejenup Road - gravel resheeting	090/25	Operating expenses			29,908	0
				<b>(94,908)</b>	<b>94,908</b>	<b>0</b>