

SHIRE OF BROOMEHILL-TAMBELLUP

MONTHLY FINANCIAL REPORT

For the Period Ended 30 September 2025

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 30 SEPTEMBER 2025

	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	3,183,400	3,183,400	3,195,860	12,460	0.39%	▲
Grants, subsidies and contributions	13	1,514,300	554,592	548,343	(6,249)	(1.13%)	
Fees and charges		518,300	183,424	182,154	(1,270)	(0.69%)	
Interest revenue		140,700	7,697	11,145	3,448	44.80%	▲
Other revenue		319,600	138,631	120,001	(18,630)	(13.44%)	▼
Profit on asset disposals	6	61,900	0	0	0	0.00%	
		5,738,200	4,067,744	4,057,503	(10,241)	(0.25%)	
Expenditure from operating activities							
Employee costs		(2,762,500)	(714,829)	(701,634)	13,195	1.85%	▲
Materials and contracts		(2,781,000)	(599,042)	(503,280)	95,763	15.99%	▲
Utility charges		(260,000)	(60,021)	(47,252)	12,769	21.27%	▲
Depreciation		(2,201,700)	(550,377)	0	550,377	100.00%	▲
Finance costs		(54,500)	(13,623)	(3,976)	9,647	70.81%	▲
Insurance		(214,600)	(106,192)	(96,487)	9,705	9.14%	
Other expenditure		(98,400)	(24,562)	(28,358)	(3,796)	(15.45%)	▼
Loss on asset disposals	6	(89,300)	0	0	0	0.00%	
		(8,462,000)	(2,068,646)	(1,380,987)	687,660	33.24%	
Non-cash amounts excluded from operating activities	Note 2(b)	2,229,100	550,377	0	(550,377)	(100.00%)	▼
Amount attributable to operating activities		(494,700)	2,549,475	2,676,517	127,042	4.98%	
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and contributions	14	4,465,493	88,023	408,000	319,977	363.52%	▲
Proceeds from disposal of assets	6	815,000	0	0	0	0.00%	
		5,280,493	88,023	408,000	319,977	363.52%	
Outflows from investing activities							
Payments for property, plant and equipment	5	(2,825,900)	(496,461)	(178,893)	317,568	63.97%	▲
Payments for construction of infrastructure	5	(3,466,293)	(628,806)	(194,095)	434,711	69.13%	▲
		(6,292,193)	(1,125,267)	(372,988)	752,279	66.85%	
Amount attributable to investing activities		(1,011,700)	(1,037,244)	35,012	1,072,256	103.38%	
FINANCING ACTIVITIES							
Inflows from financing activities							
Transfer from reserves	4	1,398,400	0	0	0	0.00%	
		1,398,400	0	0	0	0.00%	
Outflows from financing activities							
Repayment of borrowings	11	(117,100)	(26,129)	(26,129)	0	0.00%	
Transfer to reserves	4	(721,900)	0	0	0	0.00%	
		(839,000)	(26,129)	(26,129)	0	0.00%	
Amount attributable to financing activities		559,400	(26,129)	(26,129)	0	0.00%	
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year		947,000	947,000	1,112,696	165,696	17.50%	▲
Amount attributable to operating activities		(494,700)	2,549,475	2,676,517	127,042	4.98%	▲
Amount attributable to investing activities		(1,011,700)	(1,037,244)	35,012	1,072,256	103.38%	▲
Amount attributable to financing activities		559,400	(26,129)	(26,129)	0	0.00%	
Surplus or deficit after imposition of general rates		0	2,433,102	3,798,096	1,364,994	56.10%	▲

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 2025

	Supplementary Information	30 June 2025	30 September 2025
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	970,348	2,806,896
Trade and other receivables		720,767	941,608
Other financial assets		2,751,502	2,751,502
Inventories	8	175,770	175,770
Contract assets	8	525,300	525,300
TOTAL CURRENT ASSETS		5,143,687	7,201,076
NON-CURRENT ASSETS			
Trade and other receivables		138,294	138,294
Property, plant and equipment		19,879,119	20,058,012
Infrastructure		138,336,369	138,530,464
TOTAL NON-CURRENT ASSETS		158,353,782	158,726,770
TOTAL ASSETS		163,497,469	165,927,846
CURRENT LIABILITIES			
Trade and other payables	9	874,314	246,302
Borrowings	11	117,137	91,009
Employee related provisions	12	508,425	508,425
TOTAL CURRENT LIABILITIES		1,499,876	845,736
NON-CURRENT LIABILITIES			
Borrowings	11	1,340,508	1,340,508
Employee related provisions		35,015	35,015
TOTAL NON-CURRENT LIABILITIES		1,375,523	1,375,523
TOTAL LIABILITIES		2,875,399	2,221,259
NET ASSETS		160,622,070	163,706,587
EQUITY			
Retained surplus		43,353,799	46,438,316
Reserve accounts	4	2,751,502	2,751,502
Revaluation surplus		114,516,769	114,516,769
TOTAL EQUITY		160,622,070	163,706,587

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 2025

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 00 January 1900

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2025

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

		Adopted Budget Opening 30 June 2025	Last Year Closing 30 June 2025	Year to Date 30 September 2025
(a) Net current assets used in the Statement of Financial Activity	Supplementary Information	\$	\$	\$
Current assets				
Cash and cash equivalents	3	2,075,000	970,348	2,806,896
Trade and other receivables		400,300	720,767	941,608
Other financial assets		0	2,751,502	2,751,502
Inventories	8	25,600	175,770	175,770
Contract assets	8		525,300	525,300
		2,500,900	5,143,687	7,201,076
Less: current liabilities				
Trade and other payables	9	(425,900)	(874,314)	(246,302)
Borrowings	11	(117,100)	(117,137)	(91,009)
Employee related provisions	12	(298,000)	(508,425)	(508,425)
		(841,000)	(1,499,876)	(845,736)
Net current assets		1,659,900	3,643,811	6,355,340
Less: Total adjustments to net current assets	Note 2(c)	(2,531,151)	(2,531,115)	(2,557,243)
Closing funding surplus / (deficit)		(871,251)	1,112,696	3,798,097

(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)
		\$	\$	\$
Non-cash amounts excluded from operating activities				
Adjustments to operating activities				
Less: Profit on asset disposals	6	(61,900)	0	0
Add: Loss on asset disposals	6	89,300	0	0
Add: Depreciation		2,201,700	550,377	0
Total non-cash amounts excluded from operating activities		2,229,100	550,377	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.

		Adopted Budget Opening 30 June 2025	Last Year Closing 30 June 2025	Year to Date 30 September 2025
		\$	\$	\$
Adjustments to net current assets				
Less: Reserve accounts	4	(2,751,501)	(2,751,502)	(2,751,502)
Add: Current liabilities not expected to be cleared at the end of the year:				
- Current portion of borrowings	11	117,100	117,137	91,009
- Current portion of employee benefit provisions held in reserve	4	103,250	103,250	103,250
Total adjustments to net current assets	Note 2(a)	(2,531,151)	(2,531,115)	(2,557,243)

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 2025

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. % %	
Revenue from operating activities			
General rates	12,460	0.39%	▲
Timing - Rates are not due yet so not all discounts claimed			
Interest revenue	3,448	44.80%	▲
Timing - more penalty interest on rates raised than YTD budget			
Other revenue	(18,630)	(13.44%)	▼
Timing - small variances against YTD budgets for a number of accounts			
Expenditure from operating activities			
Employee costs	13,195	1.85%	▲
Timing - Employee Provisions and Public Works Overheads less than budgeted for YTD			
Materials and contracts	95,763	15.99%	▲
Timing - Road, Parks and Gardens and Plant Operation maintenance contract services lower than anticipated YTD. Purchase order yet to be issued for Tambellup Depot Master Plan.			
Utility charges	12,769	21.27%	▲
Timing - small variances against YTD budgets for a number of accounts			
Depreciation	550,377	100.00%	▲
Timing - no depreciation will be raised until after the 2024/25 Annual Financial Statements are audited			
Finance costs	9,647	70.81%	▲
Timing - budget spread evenly over the year, bi-annual payments			
Other expenditure	(3,796)	(15.45%)	▼
Timing - minimal expenditure variances across a number of accounts			
Non-cash amounts excluded from operating activities	(550,377)	(100.00%)	▼
Timing - no depreciation will be raised until after the 2024/25 Annual Financial Statements are audited			
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	319,977	363.52%	▲
Timing - first Regional Road Group claim made sooner than budgeted			
Outflows from investing activities			
Payments for property, plant and equipment	317,568	63.97%	▲
Timing - Budgeted plant purchases yet to be initiated			
Payments for construction of infrastructure	434,711	69.13%	▲
Timing - Works program underway however expenditure to date is significantly lower than budget YTD			
Surplus or deficit at the start of the financial year	165,696	17.50%	▲
A number of end of year processes/journals have yet to be completed			
Surplus or deficit after imposition of general rates	1,364,994	56.10%	▲
Due to variances described above			

SHIRE OF BROOMEHILL-TAMBELLUP

SUPPLEMENTARY INFORMATION

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**SHIRE OF BROOMEHILL-TAMBELLUP
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2025**

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	\$1.11 M	\$0.17 M
Closing	\$2.43 M	\$3.80 M	\$1.36 M
Refer to Statement of Financial Activity			

Cash and cash equivalents		
	\$5.56 M	% of total
Unrestricted Cash	\$2.81 M	50.5%
Restricted Cash	\$2.75 M	49.5%
Refer to 3 - Cash and Financial Assets		

Payables		
	\$0.25 M	% Outstanding
Trade Payables	\$0.08 M	
0 to 30 Days		100.0%
Over 30 Days		0.0%
Over 90 Days		0.0%
Refer to 9 - Payables		

Receivables		
	\$0.16 M	% Collected
Rates Receivable	\$0.78 M	79.4%
Trade Receivable	\$0.16 M	% Outstanding
Over 30 Days		74.6%
Over 90 Days		8.1%
Refer to 7 - Receivables		

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.49 M)	\$2.55 M	\$2.68 M	\$0.13 M
Refer to Statement of Financial Activity			

Rates Revenue		
YTD Actual	\$3.20 M	% Variance
YTD Budget	\$3.18 M	0.4%
Refer to 10 - Rate Revenue		

Grants and Contributions		
YTD Actual	\$0.55 M	% Variance
YTD Budget	\$0.55 M	(1.1%)
Refer to 13 - Grants and Contributions		

Fees and Charges		
YTD Actual	\$0.18 M	% Variance
YTD Budget	\$0.18 M	(0.7%)
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)
(\$1.01 M)	(\$1.04 M)	\$0.04 M	\$1.07 M
Refer to Statement of Financial Activity			

Proceeds on sale		
YTD Actual	\$0.00 M	%
Adopted Budget	\$0.82 M	(100.0%)
Refer to 6 - Disposal of Assets		

Asset Acquisition		
YTD Actual	\$0.19 M	% Spent
Adopted Budget	\$3.47 M	(94.4%)
Refer to 5 - Capital Acquisitions		

Capital Grants		
YTD Actual	\$0.41 M	% Received
Adopted Budget	\$4.47 M	(90.9%)
Refer to 5 - Capital Acquisitions		

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.56 M	(\$0.03 M)	(\$0.03 M)	\$0.00 M
Refer to Statement of Financial Activity			

Borrowings		
Principal repayments	(\$0.03 M)	
Interest expense	\$0.02 M	
Principal due	\$1.43 M	
Refer to 11 - Borrowings		

Reserves		
Reserves balance	\$2.75 M	
Interest earned	\$0.00 M	
Refer to 4 - Cash Reserves		

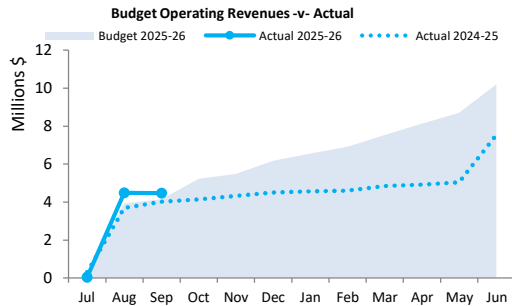
This information is to be read in conjunction with the accompanying Financial Statements and notes.

**SHIRE OF BROOMEHILL-TAMBELLUP
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2025**

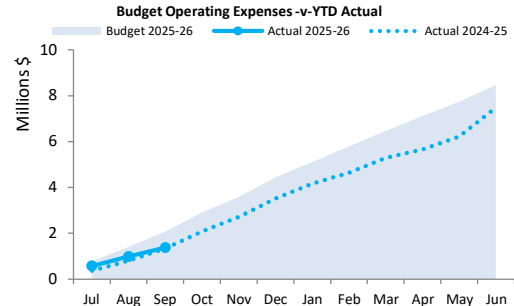
2 KEY INFORMATION - GRAPHICAL

OPERATING ACTIVITIES

OPERATING REVENUE

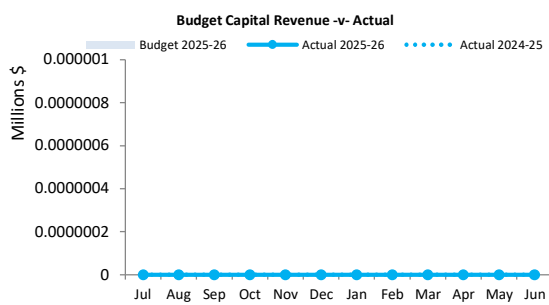


OPERATING EXPENSES

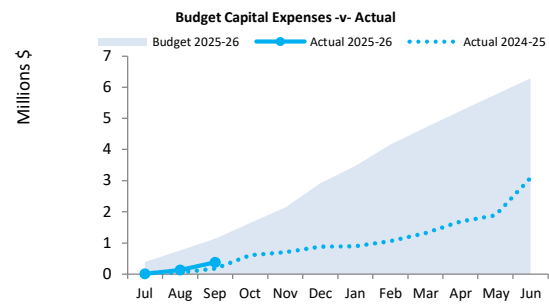


INVESTING ACTIVITIES

CAPITAL REVENUE

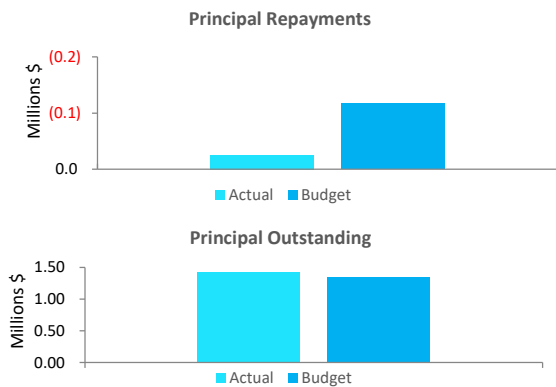


CAPITAL EXPENSES

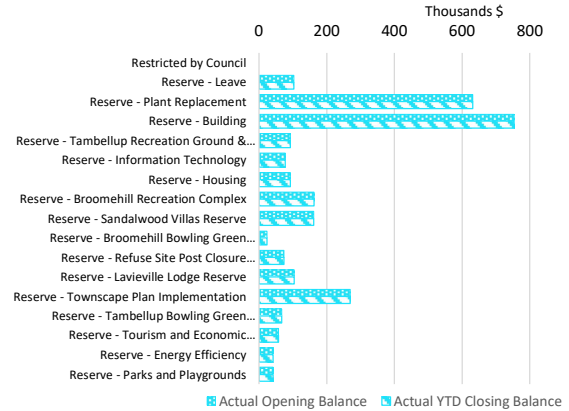


FINANCING ACTIVITIES

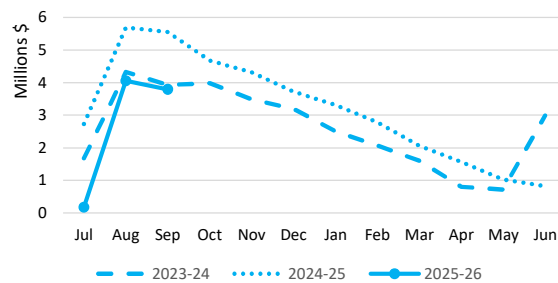
BORROWINGS



RESERVES



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 2025

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	2,806,296	0	2,806,296				
Cash - Petty Cash & Till Float	Cash and cash equivalents	600	0	600				
Financial Assets		0						
Reserves	Financial assets at amortised cost	0	2,751,502	2,751,502				
Total		2,806,896	2,751,502	5,558,398	0			
Comprising								
Cash and cash equivalents		2,806,896		2,806,896	0			
Reserves		0	2,751,502	2,751,502	0			
		2,806,896	2,751,502	5,558,398	0			

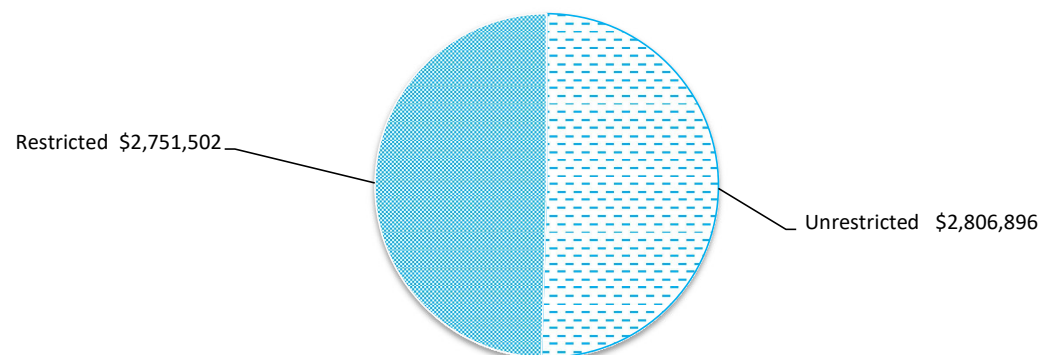
KEY INFORMATION

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 2025

4 RESERVE ACCOUNTS

Reserve name	Budget Opening Balance	Budget Interest Earned	Budget Transfer s In (+)	Budget Transfers Out (-)	Budget Closing Balance	Actual Opening Balance	Actual Interest Earned	Actual Transfers In (+)	Actual Transfer s Out (-)	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Council										
Reserve - Leave	103,250	4,500	50,000	(78,000)	79,750	103,250	0	0	0	103,250
Reserve - Plant Replacement	631,620	21,000	440,000	(885,400)	207,220	631,620	0	0	0	631,620
Reserve - Building	752,943	36,000	0	(300,000)	488,943	752,943	0	0	0	752,943
Reserve - Tambellup Recreation Ground & Pavilion	92,938	5,000	4,300	0	102,238	92,938	0	0	0	92,938
Reserve - Information Technology	77,025	5,000	3,500	(50,000)	35,525	77,025	0	0	0	77,025
Reserve - Housing	92,756	4,500	0	(30,000)	67,256	92,756	0	0	0	92,756
Reserve - Broomehill Recreation Complex	162,403	9,500	12,000	0	183,903	162,403	0	0	0	162,403
Reserve - Sandalwood Villas Reserve	161,318	7,300	10,000	0	178,618	161,318	0	0	0	161,318
Reserve - Broomehill Bowling Green Replacement	23,570	1,500	12,000	0	37,070	23,570	0	0	0	23,570
Reserve - Refuse Site Post Closure Management	74,087	3,000	10,000	0	87,087	74,087	0	0	0	74,087
Reserve - Lavieville Lodge Reserve	104,025	4,500	10,000	0	118,525	104,025	0	0	0	104,025
Reserve - Townscape Plan Implementation	268,986	13,000	0	0	281,986	268,986	0	0	0	268,986
Reserve - Tambellup Bowling Green Replacement	67,225	3,000	7,500	0	77,725	67,225	0	0	0	67,225
Reserve - Tourism and Economic Development	57,306	1,800	10,000	(20,000)	49,106	57,306	0	0	0	57,306
Reserve - Energy Efficiency	41,025	1,500	20,000	(35,000)	27,525	41,025	0	0	0	41,025
Reserve - Parks and Playgrounds	41,025	1,500	10,000		52,525	41,025	0	0	0	41,025
	2,751,502	122,600	599,300	(1,398,400)	2,075,002	2,751,502	0	0	0	2,751,502

SHIRE OF BROOMEHILL-TAMBELLUP
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2025

INVESTING ACTIVITIES

5 CAPITAL ACQUISITIONS

	Adopted			
	Budget	YTD Budget	YTD Actual	YTD Actual Variance
	\$	\$	\$	\$
Capital acquisitions				
Land - freehold land	20,000	0	0	0
Buildings	1,015,500	138,873	171,250	32,377
Furniture and equipment	90,000	34,998	0	34,998
Plant and equipment	1,700,400	322,590	7,643	(314,947)
Acquisition of property, plant and equipment	2,825,900	496,461	178,893	(247,572)
Infrastructure - roads	2,660,193	432,291	129,790	302,501
Infrastructure - footpaths	25,000	6,249	15,553	(9,304)
Infrastructure - parks and ovals	182,100	45,522	7,396	38,126
Infrastructure - water supply	40,000	9,999	0	9,999
Infrastructure - other	559,000	134,745	41,356	93,389
Acquisition of infrastructure	3,466,293	628,806	194,095	(60,433)
Total capital acquisitions	6,292,193	1,125,267	372,988	(308,005)
Capital Acquisitions Funded By:				
Capital grants and contributions	4,465,493	88,023	408,000	319,977
Other (disposals & C/Fwd)	815,000	0	0	0
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	(386,700)	1,037,244	(35,012)	(1,072,256)
Capital funding total	6,292,193	1,125,267	372,988	(752,279)

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.

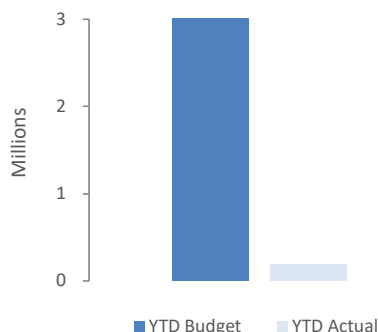
Initial recognition and measurement for assets held at cost

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

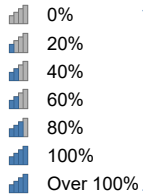


SHIRE OF BROOMEHILL-TAMBELLUP
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2025

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.

Level of completion indicator, please see table at the end of this note for further detail.

Account Description	Adopted		YTD Actual	Variance (Under)/Over
	Budget	YTD Budget		
	\$	\$	\$	\$
Land				
Subdivision costs - Jam Creek Rd dam (Water Corp)	20,000	0	0	-
	20,000	0	0	-
Buildings				
Dog Pound improvements	10,000	0	0	-
Tambellup Youth Centre - buildings upgrades/office	200,000	0	5,775	(5,775)
Tambellup Hall - external paint	45,000	11,250	0	11,250
Tambellup Pavilion - acoustics	10,000	2,499	0	2,499
Tambellup Depot workshop - oil store	25,000	6,249	0	6,249
Broomehill Caravan Park - 1 bedroom cabin	250,000	0	0	-
Tambellup Caravan Park - cabins and laundry/cleaners store	475,500	118,875	165,475	(46,600)
	1,015,500	138,873	171,250	(32,377)
Furniture & Equipment				
Electronic Document Management System (records)	50,000	0	0	-
Tambellup Council Chambers - acoustic panels	10,000	4,998	0	4,998
Tambellup Admin Building - blinds/window tinting throughout	30,000	30,000	0	30,000
	90,000	34,998	0	34,998
Plant & Equipment				
Administration Vehicles	135,000	0	0	-
Road Vehicles	1,565,400	322,590	7,643	314,947
	1,700,400	322,590	7,643	314,947
Infrastructure - Roads				
Tambellup West Road - repair failures & reseal	59,500	29,745	1,505	28,240
Tambellup West Road - repair failures & reseal	485,500	242,748	60,742	182,006
Tieline Road - widen & reseal to 7.0m	244,600	122,298	17,623	104,675
Warrenup Road - construct & seal to 7m	635,600	0	48,415	(48,415)
Taylor Street - asphalt overlay	75,000	37,500	0	37,500
Pallinup Road - construct & seal	166,500	0	1,505	(1,505)
Beejenup Road - gravel resheeting	208,800	0	0	-
Broomehill-Kojonup Road - widen & seal shoulder, install audibleline marking	784,693	0	0	-
	2,660,193	432,291	129,790	302,501
Infrastructure - Footpaths				
Streetscape - Tambellup (Crowden St footpaths/street trees)	25,000	6,249	15,553	(9,304)
	25,000	6,249	15,553	(9,304)
Infrastructure - Parks and Ovals				
Tambellup Oval - upgrade reticulation controller, wiring & automate	102,100	25,524	0	25,524
Broomehill Rec Complex - landscaping spectator area	50,000	12,498	0	12,498
Gordon River Facilities - 5 Year Plan implementation	0	0	784	(784)
Broomehill Rec Complex - Water Security Plan	15,000	3,750	6,612	(2,862)
Tambellup Pavilion - solar lighting	15,000	3,750	0	3,750
	182,100	45,522	7,396	38,126
Infrastructure - Water Supply				
India Street Dam - fencing	40,000	9,999	0	9,999
	40,000	9,999	0	9,999
Infrastructure - Other				
Tambellup Caravan Park - park infrastructure	500,000	124,998	41,356	83,642
Tambellup Cemetery - seating, bollards, parking	9,000	2,250	0	2,250
Broomehill Caravan Park - parking, gravel road to unpowered, extend 2 bays	10,000	2,499	0	2,499
Broomehill Caravan Park - solar lighting	20,000	4,998	0	4,998
Tambellup Youth Centre - extend seal (court surface/parking)	20,000	0	0	-
	559,000	134,745	41,356	93,389
	6,292,193	1,125,267	372,987	752,280

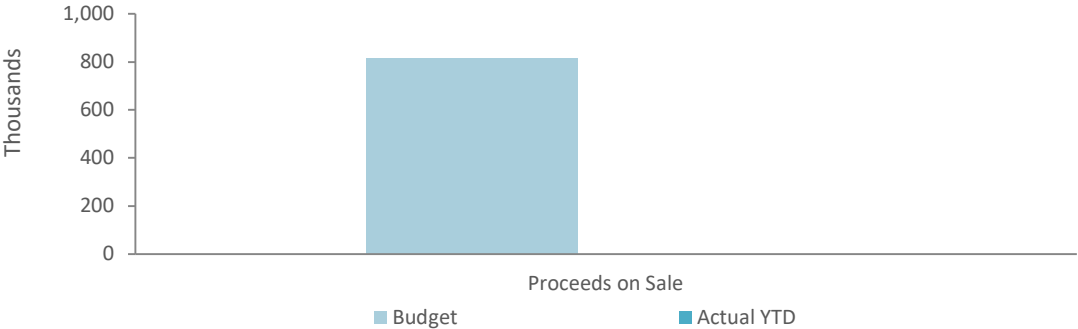
SHIRE OF BROOMEHILL-TAMBELLUP

SUPPLEMENTARY INFORMATION

FOR THE PERIOD ENDED 30 SEPTEMBER 2025

6 DISPOSAL OF ASSETS

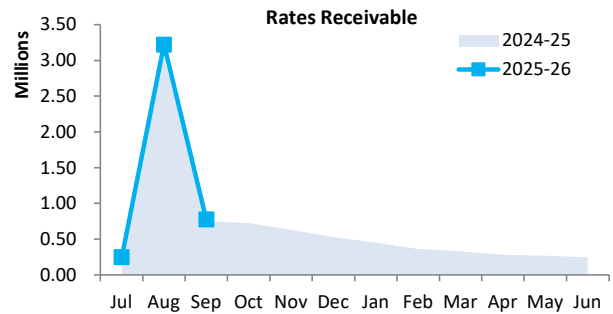
Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book	Proceeds	Profit	(Loss)	Net Book	Proceeds	Profit	(Loss)
		Value				Value			
		\$	\$	\$	\$	\$	\$	\$	\$
Plant and equipment									
	Caterpillar Grader - BH004	138,100	200,000	61,900	0	0	0	0	0
	Caterpillar Skid Steer - BHT92	70,000	60,000	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)	0	0	0	0
		842,400	815,000	61,900	(89,300)	0	0	0	0



SHIRE OF BROOMEHILL-TAMBELLUP
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2025

OPERATING ACTIVITIES**7 RECEIVABLES****Rates receivable**

	30 Jun 2025	30 Sep 2025
	\$	\$
Opening arrears previous years	588,918	588,918
Levied this year	0	3,195,860
Less - collections to date	0	(3,006,964)
Gross rates collectable	588,918	777,814
Net rates collectable	588,918	777,814
% Collected	0.0%	79.4%

**Receivables - general**

	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(345)	31,139	79,596	1,005	9,819	121,214
Percentage	(0.3%)	25.7%	65.7%	0.8%	8.1%	
Balance per trial balance						
GST receivable						42,580
Total receivables general outstanding						163,794

Amounts shown above include GST (where applicable)

KEY INFORMATION

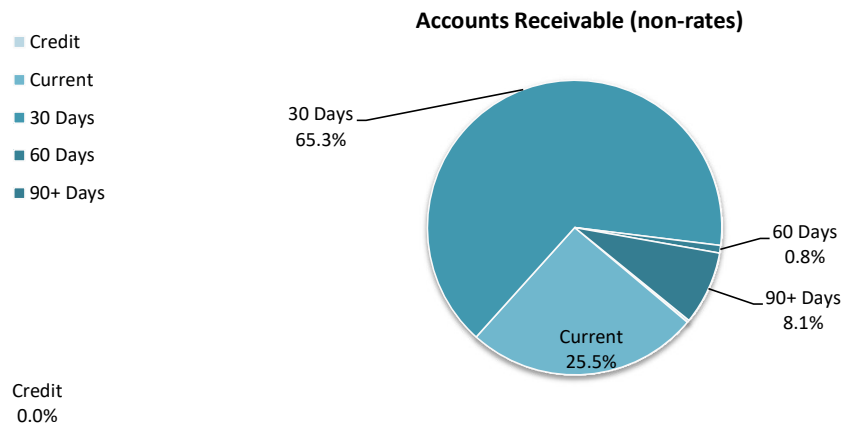
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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 2025

OPERATING ACTIVITIES

8 OTHER CURRENT ASSETS

	Opening Balance	Asset Increase	Asset Reduction	Closing Balance 30 September 2025
Other current assets	1 July 2025			September 2025
	\$	\$	\$	\$
Financial assets at amortised cost	2,751,502	0	0	2,751,502
Inventory				
Stock	175,770	0	0	175,770
Total other current assets	3,452,572	0	0	3,452,572
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 2025

OPERATING ACTIVITIES

9 PAYABLES

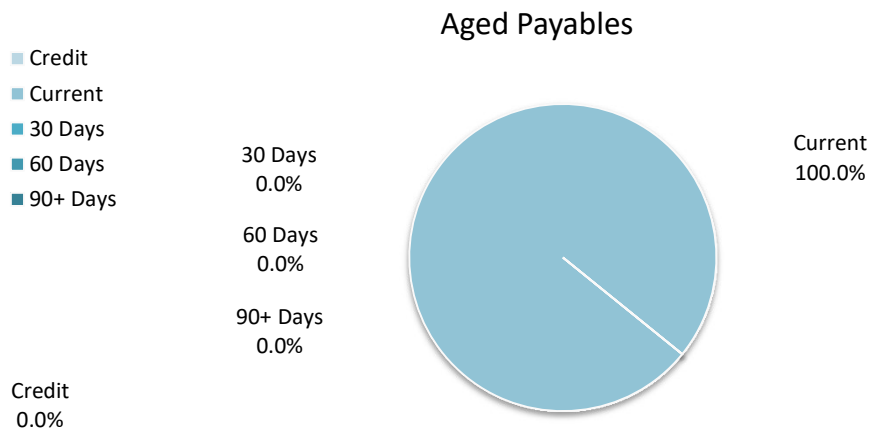
Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	75,715	0	0	0	75,715
Percentage	0.0%	100.0%	0.0%	0.0%	0.0%	
Balance per trial balance						
Sundry creditors	0	75,715	0	0	0	75,715
ATO liabilities	0	2,729	0	0	0	2,729
Other Payables					33,810	33,810
Other Payables Bonds and Deposits					15,280	15,280
Other Payables Building Retention Bonds					63,380	63,380
Other Payables Sundry Items					18,909	18,909
Other Payables Licensing		473				473
PAYG Taxation		36,006				36,006
						246,302

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 2025

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	0.082650	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
Unimproved value									
UV - Rural	0.004115	337	686,603,000	2,823,900	0	2,823,900	2,825,372	21	2,825,393
UV - Mining	0.004115	0	0	0	0	0	0	0	0
Sub-total		600	690,293,652	3,128,900	0	3,128,900	3,130,404	21	3,130,425
Minimum payment									
	Minimum								
	Payment \$								
Gross rental value									
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
Unimproved value									
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
Sub-total		200	7,716,650	129,000	0	129,000	129,000	0	129,000
Discount						(125,000)			(126,086)
Rates Written Off						(25,000)			(12,596)
Amount from general rates						3,107,900			3,120,743
Ex-gratia rates						75,500			75,118
Total general rates						3,183,400			3,195,860

SHIRE OF BROOMEHILL-TAMBELLUP
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2025

FINANCING ACTIVITIES

11 BORROWINGS

Repayments - borrowings

Information on borrowings		New Loans			Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	Loan No.	1 July 2025	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Tambellup Pavilion	99	795,372	0	0	(26,129)	(52,800)	769,243	742,572	15,947	(37,300)
GROH Housing	100	662,274	0	0	0	(64,300)	662,274	597,974	0	(17,200)
Total		1,457,646	0	0	(26,129)	(117,100)	1,431,517	1,340,546	15,947	(54,500)
Current borrowings		117,100					91,009			
Non-current borrowings		1,340,546					1,340,508			
		1,457,646					1,431,517			

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.

**SHIRE OF BROOMEHILL-TAMBELLUP
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2025**

OPERATING ACTIVITIES

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 30 September 2025 \$
Employee Related Provisions						
Provision for annual and long service leave - current		508,425	0	0	0	508,425
Total Provisions		508,425	0	0	0	508,425
Total other current liabilities		508,425	0	0	0	508,425

Amounts shown above include GST (where applicable)

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

KEY INFORMATION

Provisions

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

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

Employee Related Provisions

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

SHIRE OF BROOMEHILL-TAMBELLUP
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2025

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	30 Sep 2025	Liability	Revenue	Budget	Budget	Variations	Expected	Revenue
	\$	\$	(As revenue)	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies											
Revenue - FAGS General Purpose				0		630,000	157,500	630,000	0	630,000	159,819
Revenue - FAGS Local Roads				0		470,000	117,500	470,000	0	470,000	107,720
Revenue - ESL Grant				0		56,100	14,025	56,100	0	56,100	15,933
Revenue - Other Fire Prevention				0		35,200	8,799	35,200	0	35,200	17,593
Revenue - Tambellup Hall				0		3,800	948	3,800	0	3,800	3,427
Revenue - Direct Grant				0		237,700	237,700	237,700	0	237,700	237,756
	0	0	0	0	0	1,432,800	536,472	1,432,800	0	1,432,800	542,247
Contributions											
Revenue - Broomehill Archive Repository				0		9,000	0	9,000	0	9,000	0
Revenue - Other Fire Prevention				0		50,000	12,498	50,000	0	50,000	0
Revenue - Broomehill Recreation Complex				0		2,500	624	2,500	0	2,500	0
Revenue - Tambellup Pavilion				0		0	0	0	0	0	5,250
Revenue - Other Recreation & Sport				0		20,000	4,998	20,000	0	20,000	846
	0	0	0	0	0	81,500	18,120	81,500	0	81,500	6,096
TOTALS	0	0	0	0	0	1,514,300	554,592	1,514,300	0	1,514,300	548,343

SHIRE OF BROOMEHILL-TAMBELLUP
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2025

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	Current Liability	Adopted Budget	YTD	Annual	Budget		YTD Revenue
	1 July 2025		(As revenue)	30 Sep 2025	30 Sep 2025	Revenue	Budget	Budget	Variations	Expected	Actual
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies											
Revenue - Other Welfare				0		156,500	0	156,500	0	156,500	0
Revenue - Tambellup Hall				0		43,300	0	43,300	0	43,300	0
Revenue - Other Recreation & Sport				0		102,100	25,524	102,100	0	102,100	0
Revenue - Grants Roads to Recovery				0		1,171,900	0	1,171,900	0	1,171,900	0
Revenue - Grants Regional Road Group				0		1,020,000	0	1,020,000	0	1,020,000	408,000
Revenue - Local Roads & Community Infrastructure Program				0		552,200	0	552,200	0	552,200	0
Revenue - Grants Other Funding				0		0	0	784,693	784,693	784,693	0
Revenue - Broomehill Caravan Park				0		21,000	0	21,000	0	21,000	0
Revenue - Tambellup Caravan Park				0		363,800	0	363,800	0	363,800	0
	0	0	0	0	0	3,430,800	25,524	4,215,493	784,693	4,215,493	408,000
Capital contributions											
Revenue - Tambellup Caravan Park				0		250,000	62,499	250,000	0	250,000	0
	0	0	0	0	0	250,000	62,499	250,000	0	250,000	0
TOTALS	0	0	0	0	0	3,680,800	88,023	4,465,493	784,693	4,465,493	408,000