

SHIRE OF BROOMEHILL-TAMBELLUP

MONTHLY FINANCIAL REPORT

For the Period Ended 31 August 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 AUGUST 2026

	Supplementary Information	Adopted Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.
OPERATING ACTIVITIES							
Revenue from operating activities							
General rates	10	3,434,557	0	0	0	0.00%	
Grants, subsidies and contributions	13	643,334	81,332	116,040	34,708	42.67%	▲
Fees and charges		503,451	148,958	80,520	(68,438)	(45.94%)	▼
Interest revenue		97,322	3,330	7,034	3,704	111.23%	▲
Other revenue		358,323	43,710	25,915	(17,795)	(40.71%)	▼
Profit on asset disposals	6	36,371	0	0	0	0.00%	
		5,073,358	277,330	229,509	(47,821)	(17.24%)	
Expenditure from operating activities							
Employee costs		(3,204,318)	(477,626)	(767,626)	(290,000)	(60.72%)	▼
Materials and contracts		(2,752,648)	(482,593)	(211,866)	270,727	56.10%	▲
Utility charges		(272,556)	(45,348)	(30,936)	14,412	31.78%	▲
Depreciation		(2,365,129)	(394,148)	0	394,148	100.00%	▲
Finance costs		(64,318)	(19,640)	(3,731)	15,909	81.00%	▲
Insurance		(210,662)	(82,387)	(99,515)	(17,128)	(20.79%)	▼
Other expenditure		(264,883)	(15,290)	(38,704)	(23,414)	(153.13%)	▼
Loss on asset disposals	6	(10,489)	0	0	0	0.00%	
		(9,145,003)	(1,517,032)	(1,152,378)	364,654	24.04%	
Non-cash amounts excluded from operating activities	Note 2(b)	2,339,247	394,148	0	(394,148)	(100.00%)	▼
Amount attributable to operating activities		(1,732,398)	(845,554)	(922,869)	(77,315)	(9.14%)	
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and contributions	14	5,652,688	944,600	467,671	(476,929)	(50.49%)	▼
Proceeds from disposal of assets	6	220,000	220,000	0	(220,000)	(100.00%)	▼
		5,872,688	1,164,600	467,671	(696,929)	(59.84%)	
Outflows from investing activities							
Payments for property, plant and equipment	5	(2,624,456)	(322,398)	(313,442)	8,956	2.78%	
Payments for construction of infrastructure	5	(4,393,153)	(141,490)	(10,886)	130,604	92.31%	▲
		(7,017,609)	(463,888)	(324,328)	139,560	30.08%	
Amount attributable to investing activities		(1,144,921)	700,712	143,343	(557,369)	(79.54%)	
FINANCING ACTIVITIES							
Inflows from financing activities							
Proceeds from new debentures	11	550,000	0	0	0	0.00%	
Transfer from reserves	4	722,000	0	0	0	0.00%	
		1,272,000	0	0	0	0.00%	
Outflows from financing activities							
Repayment of borrowings	11	(141,669)	(27,187)	(27,187)	0	0.00%	
Transfer to reserves	4	(275,756)	0	0	0	0.00%	
		(417,425)	(27,187)	(27,187)	0	0.00%	
Amount attributable to financing activities		854,575	(27,187)	(27,187)	0	0.00%	
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year		2,022,744	2,022,744	2,019,104	(3,640)	(0.18%)	
Amount attributable to operating activities		(1,732,398)	(845,554)	(922,869)	(77,315)	(9.14%)	▼
Amount attributable to investing activities		(1,144,921)	700,712	143,343	(557,369)	(79.54%)	▼
Amount attributable to financing activities		854,575	(27,187)	(27,187)	0	0.00%	
Surplus or deficit after imposition of general rates		0	1,850,715	1,212,391	(638,324)	(34.49%)	▼

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 AUGUST 2026

	Supplementary Information	30 June 2026 \$	31 August 2026 \$
CURRENT ASSETS			
Cash and cash equivalents	3	2,854,556	1,776,604
Trade and other receivables		968,162	785,658
Other financial assets		2,410,734	2,410,734
Inventories	8	32,657	32,657
TOTAL CURRENT ASSETS		6,266,109	5,005,653
NON-CURRENT ASSETS			
Trade and other receivables		63,896	63,896
Other financial assets		155,178	155,178
Inventories		162,000	162,000
Property, plant and equipment		20,051,574	20,371,493
Infrastructure		139,210,272	139,214,681
TOTAL NON-CURRENT ASSETS		159,642,920	159,967,248
TOTAL ASSETS		165,909,029	164,972,901
CURRENT LIABILITIES			
Trade and other payables	9	629,425	140,422
Other liabilities	12	1,206,846	1,242,107
Borrowings	11	120,478	93,291
Employee related provisions	12	436,509	436,509
TOTAL CURRENT LIABILITIES		2,393,258	1,912,329
NON-CURRENT LIABILITIES			
Borrowings	11	1,220,030	1,220,029
Employee related provisions		113,413	113,413
TOTAL NON-CURRENT LIABILITIES		1,333,443	1,333,442
TOTAL LIABILITIES		3,726,702	3,245,773
NET ASSETS		162,182,327	161,727,128
EQUITY			
Retained surplus		45,254,826	44,799,626
Reserve accounts	4	2,410,733	2,410,734
Revaluation surplus		114,516,768	114,516,768
TOTAL EQUITY		162,182,327	161,727,128

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 AUGUST 2026

1 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PREPARATION

This prescribed financial report has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996*, prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

Local Government (Financial Management) Regulations 1996, regulation 34 prescribes contents of the financial report. Supporting information does not form part of the financial report.

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the financial report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

THE LOCAL GOVERNMENT REPORTING ENTITY

All funds through which the Shire controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

All monies held in the Trust Fund are excluded from the financial statements.

Judgements and estimates

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

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

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

SIGNIFICANT ACCOUNTING POLICIES

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 31 August 2026

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

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

(a) Net current assets used in the Statement of Financial Activity	Supplementary Information	Adopted Budget Opening	Last Year Closing	Year to Date
		30 June 2026	30 June 2026	31 August 2026
Current assets		\$	\$	\$
Cash and cash equivalents	3	385,568	2,854,556	1,776,604
Trade and other receivables		930,019	968,162	785,658
Other financial assets		2,410,734	2,410,734	2,410,734
Inventories	8	32,657	32,657	32,657
		3,758,978	6,266,109	5,005,653
Less: current liabilities				
Trade and other payables	9	(587,643)	(629,425)	(140,422)
Other liabilities	12	(1,206,846)	(1,206,846)	(1,242,107)
Borrowings	11	21,192	(120,478)	(93,291)
Employee related provisions	12	(436,510)	(436,509)	(436,509)
		(2,209,807)	(2,393,258)	(1,912,329)
Net current assets		1,549,171	3,872,851	3,093,324
Less: Total adjustments to net current assets	Note 2(c)	(1,549,171)	(1,853,747)	(1,880,934)
Closing funding surplus / (deficit)		0	2,019,104	1,212,391

(b) Non-cash amounts excluded from operating activities

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

Non-cash amounts excluded from operating activities		Adopted Budget	YTD Budget	YTD Actual
			(a)	(b)
		\$	\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals	6	(36,371)	0	0
Add: Loss on asset disposals	6	10,489	0	0
Add: Depreciation		2,365,129	394,148	0
Total non-cash amounts excluded from operating activities		2,339,247	394,148	0

(c) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets		Adopted Budget Opening	Last Year Closing	Year to Date
		30 June 2026	30 June 2026	31 August 2026
		\$	\$	\$
Less: Reserve accounts	4	(1,964,489)	(2,410,734)	(2,410,734)
Add: Current liabilities not expected to be cleared at the end of the year:				
- Current portion of borrowings	11	(21,192)	120,478	93,291
- Employee benefit provisions	4	436,510	436,509	436,509
Total adjustments to net current assets	Note 2(a)	(1,549,171)	(1,853,747)	(1,880,934)

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.

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

3 EXPLANATION OF MATERIAL VARIANCES

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

The material variance adopted by Council for the 2026-27 year is \$10,000 or 10.00% whichever is the greater.

Description	Var. \$	Var. %	
	\$	%	
Revenue from operating activities			
Grants, subsidies and contributions	34,708	42.67%	▲
The variance reflects the timing of the FAGS General, Roads and ESL operating fundign and will self correct.			
Fees and charges	(68,438)	(45.94%)	▼
The variance is due to budget profiling, with rubbish and recycling collection costs budgeted in August and raised in September - will self correct.			
Interest revenue	3,704	111.23%	▲
Favourable variance due to higher than budgeted interest earnings, driven by surplus municipal funds being held in the EasySaver account			
Other revenue	(17,795)	(40.71%)	▼
The primary variance relates to the CESM reimbursement revenue, which is received quarterly but budgeted on a monthly basis due to system constraints.			
Expenditure from operating activities			
Employee costs	(290,000)	(60.72%)	▼
The variance reflects the termination of an employee and payment of outstanding FBT liabilities for the 2021/22 to 2025/26 periods. This is a timing variance and will self-correct as projects progress.			
Materials and contracts	270,727	56.10%	▲
The main variance relates to plant operating costs, which are budgeted evenly over 12 months. Actual expenditure to date is lower than budget, reflecting limited activity during the first two months of the financial year.			
Utility charges	14,412	31.78%	▲
The primary variance relates to standpipe expenditure being less than the YTD budget and is due to the timing of expenditure being incurred. This is expected to align with budget as the financial year progresses.			
Depreciation	394,148	100.00%	▲
The variance relates to depreciation entries not yet being posted, as these are finalised following the audit completion for the 25/26 financial statement.			
Finance costs	15,909	81.00%	▲
The main variance relates to accrued loan interest. This will self correct as interest charges are processed.			
Insurance	(17,128)	(20.79%)	▼
The variance reflects the timing of motor vehicle insurance expenditure against the profiled budget and will self correct in future reporting periods.			
Other expenditure	(23,414)	(153.13%)	▼
The variance relates to budget profiling for Emergency Services Levy 2026/27 1st Quarter - will self correct.			
Non-cash amounts excluded from operating activities	(394,148)	(100.00%)	▼
The variance relates to depreciation not yet being processed for the 2026/27 financial year. Refer to the depreciation comment for further details.			
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	(476,929)	(50.49%)	▼
The variance relates to several capital grants, including Roads to Recovery (R2R), Regional Road Group (RRG) & Regional Road Safety Program (RRSP) due to Accounting Standard AASB15 and AASB1058 recognition of revenue and specific funding conditions attached to individual grants.			
Proceeds from disposal of assets	(220,000)	(100.00%)	▼
The variance relates to the budgeted proceeds from plant disposals, with no disposals having occurred year to date.			

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

3 EXPLANATION OF MATERIAL VARIANCES

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

The material variance adopted by Council for the 2026-27 year is \$10,000 or 10.00% whichever is the greater.

Description

Outflows from investing activities

Payments for construction of infrastructure

The variance primarily relates to the timing of capital project expenditure, with a number of projects yet to substantially commence. Year to date capital expenditure represents 4.62% of the annual budget and is expected to align as projects progress.

Surplus or deficit after imposition of general rates

The variance is due to rates revenue not yet raised, with the annual rate levy scheduled for September. A further contributing factor is the timing of investing activities, with capital grant income and capital expenditure currently below the year to date budget. These variances will reduce as rates are levied, grant funding is received, and capital projects progress throughout the financial year.

Var. \$	Var. %	
\$	%	
130,604	92.31%	▲
(638,324)	(34.49%)	▼

SHIRE OF BROOMEHILL-TAMBELLUP

SUPPLEMENTARY INFORMATION

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

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$2.02 M	\$2.02 M	\$2.02 M	(\$0.00 M)
Closing	\$0.00 M	\$1.85 M	\$1.21 M	(\$0.64 M)
Refer to Statement of Financial Activity				

Cash and cash equivalents			Payables			Receivables		
	\$4.19 M	% of total		\$0.14 M	% Outstanding		\$0.59 M	% Collected
Unrestricted Cash	\$1.78 M	42.4%	Trade Payables	\$0.02 M		Rates Receivable	\$0.19 M	27.5%
Restricted Cash	\$2.41 M	57.6%	0 to 30 Days		0.0%	Trade Receivable	\$0.59 M	% Outstanding
			Over 30 Days		100.0%	Over 30 Days		98.2%
			Over 90 Days		78.0%	Over 90 Days		96.2%
Refer to 3 - Cash and Financial Assets			Refer to 9 - Payables			Refer to 7 - Receivables		

Key Operating Activities

Amount attributable to operating activities				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
	(\$1.73 M)	(\$0.85 M)	(\$0.92 M)	(\$0.08 M)
Refer to Statement of Financial Activity				

Rates Revenue			Grants and Contributions			Fees and Charges		
	YTD Actual	% Variance		YTD Actual	% Variance		YTD Actual	% Variance
	\$0.00 M	0.0%		\$0.12 M	42.7%		\$0.08 M	(45.9%)
	YTD Budget			YTD Budget			YTD Budget	
	\$0.00 M			\$0.08 M			\$0.15 M	
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)
	(\$1.14 M)	\$0.70 M	\$0.14 M	(\$0.56 M)
Refer to Statement of Financial Activity				

Proceeds on sale			Asset Acquisition			Capital Grants		
	YTD Actual	%		YTD Actual	% Spent		YTD Actual	% Received
	\$0.00 M			\$0.01 M	(99.8%)		\$0.47 M	(91.7%)
	Adopted Budget			Adopted Budget			Adopted Budget	
	\$0.22 M	(100.0%)		\$4.39 M			\$5.65 M	
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)
	\$0.85 M	(\$0.03 M)	(\$0.03 M)	\$0.00 M
Refer to Statement of Financial Activity				

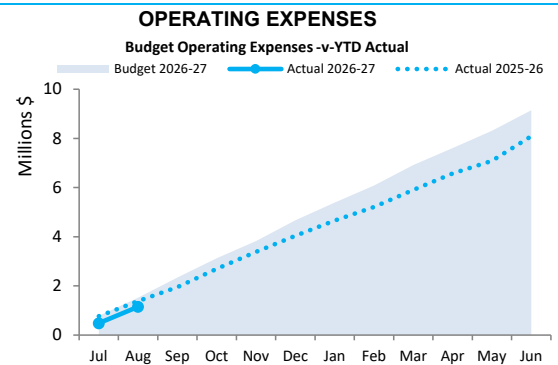
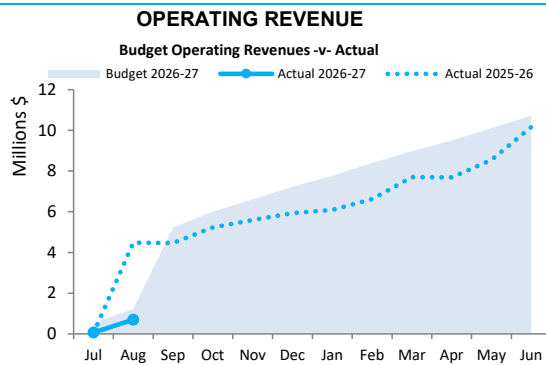
Borrowings		Reserves	
Principal repayments	(\$0.03 M)	Reserves balance	\$2.41 M
Interest expense	(\$0.00 M)	Interest earned	\$0.00 M
Principal due	\$1.31 M		
Refer to 11 - Borrowings		Refer to 4 - Cash Reserves	

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

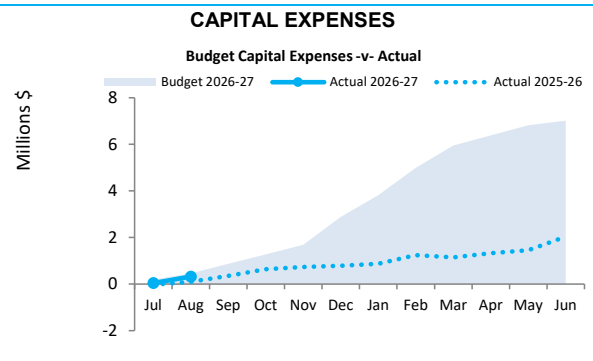
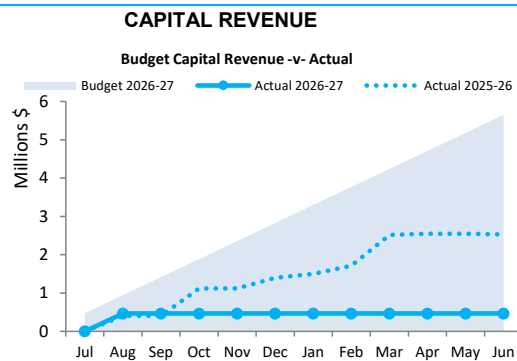
**SHIRE OF BROOMEHILL-TAMBELLUP
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2026**

2 KEY INFORMATION - GRAPHICAL

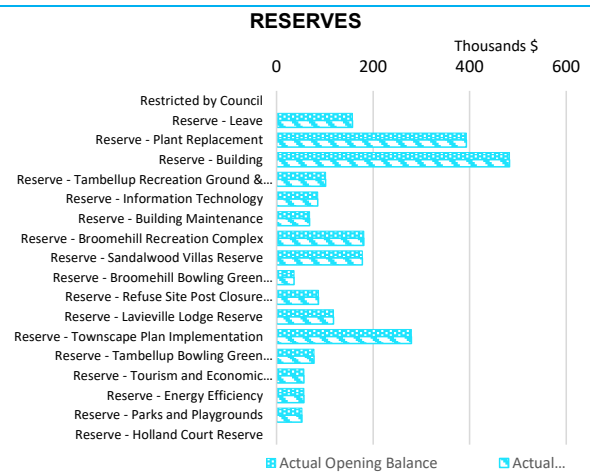
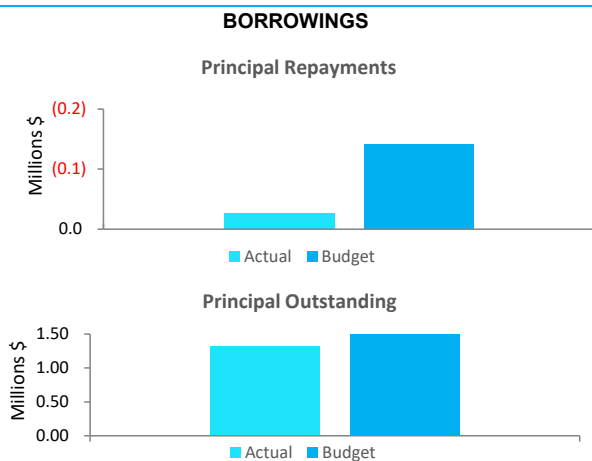
OPERATING ACTIVITIES



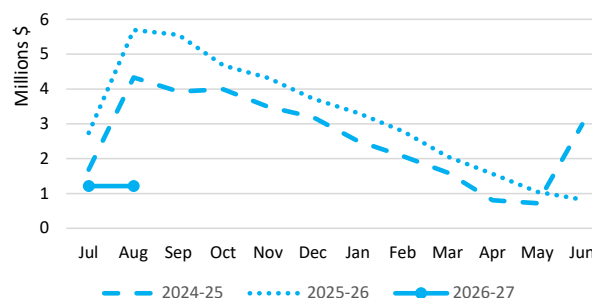
INVESTING ACTIVITIES



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 AUGUST 2026

3 CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
Cash		\$	\$	\$	\$			
Cash at Bank - Municipal Fund	Cash and cash equivalents	472,565	0	472,565		Bendigo Bank	0.00%	N/A
Cash at Bank - Municipal Fund - EasySaver								
Account	Cash and cash equivalents	1,303,439	0	1,303,439		Bendigo Bank	1.30%	N/A
Cash - Till Floats	Cash and cash equivalents	600	0	600		N/A	Nil	On hand
Financial Assets								
Reserves	Financial assets at amortised cost	0	2,410,734	2,410,734		Bendigo Bank	3.40%	20/12/2026
Total		1,776,604	2,410,734	4,187,338	0			
Comprising								
Cash and cash equivalents		1,776,604	0	1,776,604	0			
Reserves		0	2,410,734	2,410,734	0			
		1,776,604	2,410,734	4,187,338	0			

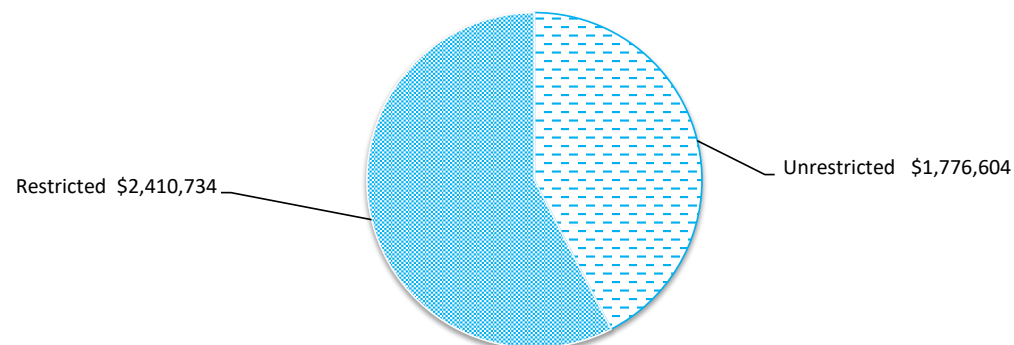
KEY INFORMATION

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 31 AUGUST 2026

4 RESERVE ACCOUNTS

Reserve name	Budget Opening Balance	Budget Interest Earned	Budget Transfers In (+)	Budget Transfers Out (-)	Budget Closing Balance	Actual Opening Balance	Actual Interest Earned	Actual Transfers In (+)	Actual Transfers Out (-)	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Council					0					
Reserve - Leave	157,291	4,719	25,000	0	187,010	157,291	0	0	0	157,291
Reserve - Plant Replacement	393,217	11,797	103,932	(340,000)	168,946	393,217	0	0	0	393,217
Reserve - Building	482,425	14,473	0	(230,000)	266,898	482,425	0	0	0	482,425
Reserve - Tambellup Recreation Ground & Pavilion	101,577	3,047	0	(12,000)	92,624	101,577	0	0	0	101,577
Reserve - Information Technology	85,041	2,551	25,000	(50,000)	62,592	85,041	0	0	0	85,041
Reserve - Building Maintenance	68,293	2,049	0	(70,000)	342	68,293	0	0	0	68,293
Reserve - Broomehill Recreation Complex	180,760	5,423	0	(20,000)	166,183	180,760	0	0	0	180,760
Reserve - Sandalwood Villas Reserve	177,632	5,329	0	0	182,961	177,632	0	0	0	177,632
Reserve - Broomehill Bowling Green Replacement	36,494	1,095	12,000	0	49,589	36,494	0	0	0	36,494
Reserve - Refuse Site Post Closure Management	86,987	2,610	5,000	0	94,597	86,987	0	0	0	86,987
Reserve - Lavieville Lodge Reserve	118,097	3,543	0	0	121,640	118,097	0	0	0	118,097
Reserve - Townscape Plan Implementation	279,519	8,386	0	0	287,905	279,519	0	0	0	279,519
Reserve - Tambellup Bowling Green Replacement	77,355	2,321	7,500	0	87,176	77,355	0	0	0	77,355
Reserve - Tourism and Economic Development	56,781	1,703	5,000	0	63,484	56,781	0	0	0	56,781
Reserve - Energy Efficiency	56,634	1,699	10,000	0	68,333	56,634	0	0	0	56,634
Reserve - Parks and Playgrounds	52,630	1,579	5,000	0	59,209	52,630	0	0	0	52,630
Reserve - Holland Court Reserve	0	0	5,000	0	5,000	0	0	0	0	0
	2,410,734	72,324	203,432	(722,000)	1,964,490	2,410,734	0	0	0	2,410,734

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

INVESTING ACTIVITIES

5 CAPITAL ACQUISITIONS

	Adopted Budget	YTD Budget	YTD Actual	YTD Actual Variance
	\$	\$	\$	\$
Capital acquisitions				
Buildings	2,014,456	244,066	313,442	69,376
Furniture and equipment	50,000	8,332	0	(8,332)
Plant and equipment	560,000	70,000	0	(70,000)
Acquisition of property, plant and equipment	2,624,456	322,398	313,442	(8,956)
Infrastructure - roads	4,143,388	99,864	0	(99,864)
Infrastructure - parks and ovals	240,765	40,126	10,886	(29,240)
Infrastructure - other	9,000	1,500	0	(1,500)
Acquisition of infrastructure	4,393,153	141,490	10,886	(130,604)
Total capital acquisitions	7,017,609	463,888	324,328	(139,560)
Capital Acquisitions Funded By:				
Capital grants and contributions	5,652,688	944,600	467,671	(476,929)
Borrowings	550,000	0	0	0
Other (disposals & C/Fwd)	220,000	220,000	0	(220,000)
Reserve accounts				
Reserve - Plant Replacement	340,000	0	0	0
Reserve - Building	230,000	0	0	0
Reserve - Tambellup Recreation Ground & Pavilion	12,000	0	0	0
Reserve - Information Technology	50,000	0	0	0
Reserve - Building Maintenance	70,000	0	0	0
Reserve - Broomehill Recreation Complex	20,000	0	0	0
Contribution - operations	(127,079)	(700,712)	(143,343)	557,369
Capital funding total	7,017,609	463,888	324,328	(139,560)

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.

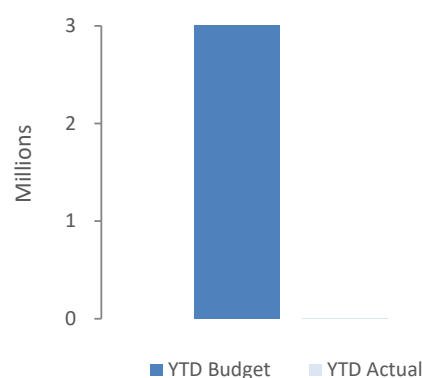
Initial recognition and measurement for assets held at cost

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



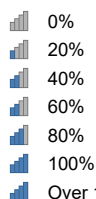
SHIRE OF BROOMEHILL-TAMBELLUP
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2026

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.

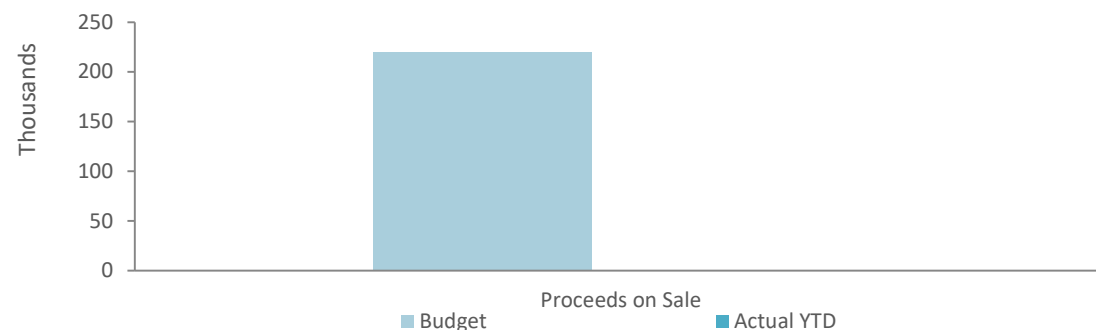
	Account Description	Adopted		Variance (Under)/Over
		Budget	YTD Budget	
Land		0	0	0
Buildings				
Capital - Broomehill Admin & Chambers fitout		75,000	12,500	0
Tambellup Youth Centre - buildings upgrades/office		228,522	38,086	158,517
Capital - Broomehill RSL		8,000	1,332	0
Capital Expenditure - Broomehill Recreation Complex retaining wall (Cricket Pavilion)		20,000	3,332	0
Capital - TA Pavilion ceiling repairs		12,000	2,000	0
Capital - TA CRC & Library roof & ceiling repairs		50,000	8,332	0
Capital - TA Station Masters Building - Museum Patio & flooring		20,000	3,332	0
Tambellup Depot - Oli Store		25,000	4,166	0
Capital Expenses - TA Depot Admin Building		550,000	0	0
LRCIP3 - Tambellup Caravan Park - Cabins		520,934	86,822	154,925
Tambellup Caravan Park Cabins - Phase 3		230,000	38,332	0
Tambellup Caravan Park Stage 3 (1 x 1 Bedroom or 1 x 2 Bedroom)		275,000	45,832	0
		2,014,456	244,066	313,442
Furniture & Equipment				
Electronic Document Management System (records)		50,000	8,332	0
		50,000	8,332	0
Plant & Equipment				
Capital Expense - Plant & Equipment		70,000	70,000	0
Purchase P & E Replacement PVR1BH001 Cat Vibrating Roller		180,000	0	0
Purchase P & E Replacement PTORO3 BH007 Toro GM360 2WD Mower		75,000	0	0
Purchase P & E Replacement BHT146 2024 Ford Ranger XLT dual cab		55,000	0	0
Purchase P & E Replacement PUTE159 BHT158 Ford Ranger dual cab		55,000	0	0
Purchase P & E Replacement PUTE151 BHT156 2023 Ford Ranger Super Cab White		55,000	0	0
Purchase P & E Replacement 2019 Isuzu NLR55/45-150 SWB Tri-tipper BH009		70,000	0	0
		560,000	70,000	0
Infrastructure - Roads & Footpaths				
Tambellup West Road - repair failures & reseal		17,007	2,834	0
Tielien Road - widen & reseal to 7.0m		16,307	2,716	0
Warrenup Road - construct & seal to 7m		365,887	60,980	0
Tambellup West Road - Repair failed pavement and reseal		630,000	0	0
Tielien Road - Repair failed pavement, widen shoulders & reseal		630,000	0	0
Warrenup Road - Reconstruct narrow section (Nooknellup Rd)		720,000	0	0
Broomehill Kojonup Road - Culvert and shoulder widening		1,564,167	0	0
Pallinup Road - Construct and Seal		115,903	19,316	0
Beejenup Road - Gravelresheeting 4km from Toolbrunnup Rd		73,117	12,186	0
		4,143,388	99,864	0
Infrastructure - Parks and Ovals				
Tambellup Oval - upgrade reticulation controller, wiring & automate		42,027	7,004	8,910
Broomehill Rec Complex - Water Security Plan		90,367	15,062	1,976
Tambellup No 1 Dam - Water Security Plan		40,000	6,666	0
Capital Expenses - BBQ Surrounds Tambellup Pavilion		12,000	2,000	0
Capital - Tambellup Town Trail		29,371	4,894	0
Capital - Tambellup Noongar Trail		27,000	4,500	0
		240,765	40,126	10,886
Infrastructure - Other				
Tambellup Cemetery - 5 Year Plan Implementation		9,000	1,500	0
		9,000	1,500	0
		7,017,609	463,888	324,328
				(139,560)

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

OPERATING ACTIVITIES

6 DISPOSAL OF ASSETS

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

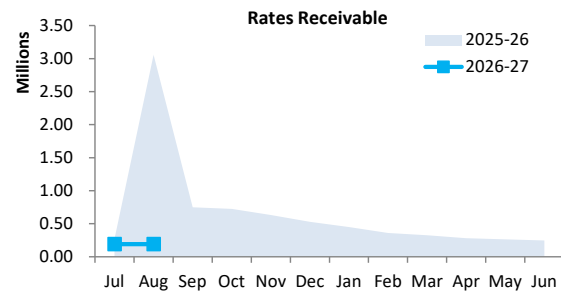


SHIRE OF BROOMEHILL-TAMBELLUP
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2026

OPERATING ACTIVITIES

7 RECEIVABLES

Rates receivable	30 Jun 2026	31 Aug 2026
	\$	\$
Opening arrears previous years	263,775	263,775
Levied this year	3,259,312	0
Less - collections to date	(3,259,312)	(72,624)
Gross rates collectable	263,775	191,151
Net rates collectable	263,775	191,151
% Collected	92.5%	27.5%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(1,013)	10,633	155	10,760	517,443	537,978
Percentage	(0.2%)	2.0%	0.0%	2.0%	96.2%	

Balance per trial balance

Trade receivables						537,978
GST receivable						39,905
Receivables for employee related provisions						16,624
Total receivables general outstanding						594,507

Amounts shown above include GST (where applicable)

KEY INFORMATION

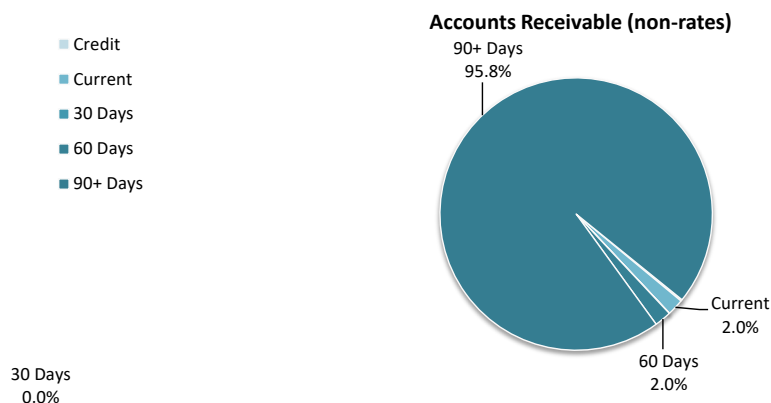
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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 31 AUGUST 2026**

OPERATING ACTIVITIES

8 OTHER CURRENT ASSETS

	Opening Balance	Asset Increase	Asset Reduction	Closing Balance 31 August 2026
Other current assets	1 July 2026			
	\$	\$	\$	\$
Financial assets at amortised cost	2,410,734	0	0	2,410,734
Inventory				
Stock	32,657	0	0	32,657
Total other current assets	2,443,391	0	0	2,443,391
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Inventory

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

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

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

OPERATING ACTIVITIES

9 PAYABLES

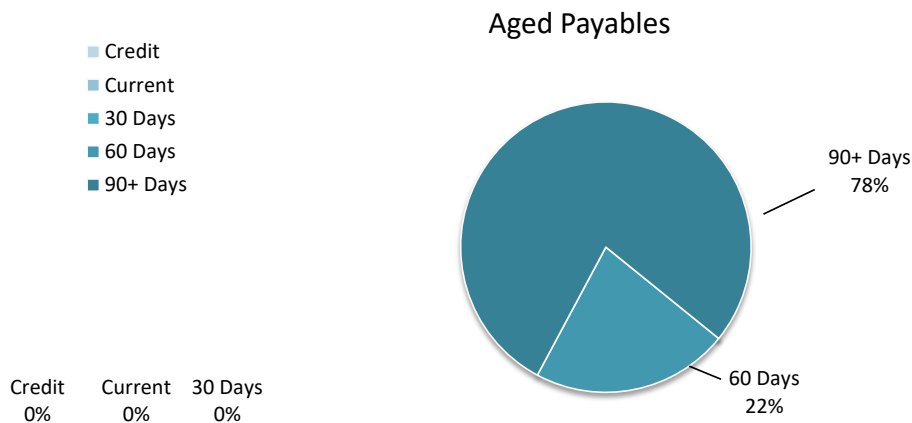
Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	0	0	3,641	12,917	16,557
Percentage	0.0%	0.0%	0.0%	22.0%	78.0%	
Balance per trial balance						
Sundry creditors						16,557
ATO liabilities						23,536
Other Payables Bonds and Deposits						9,790
Other Payables Building Retention Bonds						27,810
Other Payables Sundry Items						11,710
Other Payables Licensing						(667)
PAYG Taxation						51,686
						140,422

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 31 AUGUST 2026

OPERATING ACTIVITIES

10 RATE REVENUE

General rate revenue

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

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

FINANCING ACTIVITIES

11 BORROWINGS

Repayments - borrowings

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

All debenture repayments were financed by general purpose revenue.

New borrowings 2026-27

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

KEY INFORMATION

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

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Non-current borrowings fair values are based on discounted cash flows using a current borrowing rate.

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

OPERATING ACTIVITIES

12 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2026 \$	Liability transferred from/(to) non current \$	Liability Increase \$	Liability Reduction \$	Closing Balance 31 August 2026 \$
Other current liabilities						
Other liabilities						
Contract Liabilities		1,206,846	0	502,932	(467,671)	1,242,107
Total other liabilities		1,206,846	0	502,932	(467,671)	1,242,107
Employee Related Provisions						
Provision for annual and long service leave - current		436,509	0	0	0	436,509
Total Provisions		436,509	0	0	0	436,509
Total other current liabilities		1,643,355	0	502,932	(467,671)	1,678,616

Amounts shown above include GST (where applicable)

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

KEY INFORMATION

Provisions

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

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

Employee Related Provisions

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

Contract liabilities

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

Capital grant/contribution liabilities

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

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

OPERATING ACTIVITIES

13 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability				Grants, subsidies and contributions revenue					
	Liability	Increase in liability	Decrease in liability	Liability	Adopted Budget Revenue	YTD Budget	Annual Budget	Budget Variations	Expected	YTD Revenue Actual
	1 July 2026		(As revenue)	31 Aug 2026						
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies										
Revenue - FAGS General Purpose	0	0	0	0	191,956	47,989	191,956	0	191,956	67,066
Revenue - FAGS Local Roads	0	0	0	0	86,407	21,601	86,407	0	86,407	34,097
Revenue - ESL Grant	0	0	0	0	56,730	0	56,730	0	56,730	14,183
CI - Dfes Fire Mitigation 2025/26	16,393	0	0	16,393	33,985	5,664	33,985	0	33,985	0
Revenue - Encouraging Promising Practice - Slwa	0	0	0	0	5,000	832	5,000	0	5,000	0
Revenue - Technology And Digital Inclusion Slwa	0	0	0	0	5,000	832	5,000	0	5,000	0
Revenue - Direct Grant	0	0	0	0	237,756	0	237,756	0	237,756	0
	16,393	0	0	16,393	616,834	76,918	616,834	0	616,834	115,345
Contributions										
Revenue - Other Fire Prevention	0	0	0	0	5,000	832	5,000	0	5,000	0
Revenue - Other Recreation & Sport	0	0	0	0	21,500	3,582	21,500	0	21,500	695
	0	0	0	0	26,500	4,414	26,500	0	26,500	695
TOTALS	16,393	0	0	16,393	643,334	81,332	643,334	0	643,334	116,040

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

INVESTING ACTIVITIES

14 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities				Capital grants, subsidies and contributions revenue					
	Liability	Increase in Liability	Decrease in Liability	Liability	Adopted Budget	YTD	Annual	Budget	YTD Revenue	
	1 July 2026		(As revenue)	31 Aug 2026	Revenue	Budget	Budget	Variations	Expected	Actual
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies										
CI - Tieline Rd (Rg78)	0	0	0	0	420,000	70,000	420,000	0	420,000	0
CI - Tambellup West Road (Rg74)	0	147,121	0	147,121	161,833	26,972	161,833	0	161,833	0
CI - Tambellup West Road (Rg77)	0	0	0	0	420,000	70,000	420,000	0	420,000	0
CI - Warrenup Rd (Rg79)	0	0	0	0	480,000	80,000	480,000	0	480,000	0
CI - Beejenup Road - Gravel Resheeting (Rr38)	0	66,470	0	66,470	73,117	12,186	73,117	0	73,117	0
CI - Warrenup Road - Construct To 7.0M (Rg76)	32,704	0	0	32,704	269,652	44,944	269,652	0	269,652	0
CI - Tieline Road - Widen & Reseal To 7.0M (Rg75) 25/26 Project	0	0	0	0	39,067	6,510	39,067	0	39,067	0
CI - Tambellup West Road - Repair Failures And Reseal (Rg74)	0	0	0	0	43,667	7,276	43,667	0	43,667	0
CI - Blackspot Nardlah Road (Bs015)	0	0	0	0	2,994	2,994	2,994	0	2,994	0
CI - R2R Warrenup Rd - (Rg79)	0	0	0	0	240,000	40,000	240,000	0	240,000	0
CI - R2R Tieline Rd (Rg78)	0	0	0	0	210,000	35,000	210,000	0	210,000	0
CI - R2R Tambellup West Road (Rg77)	0	0	0	0	210,000	35,000	210,000	0	210,000	0
CI - 2023/24 Lrci Phase 3 Youth Centre	19,620	0	(19,620)	0	19,620	3,270	19,620	0	19,620	19,620
CI - Broomehill-Kojonup Road - Culvert And Shoudler Widening (Rs001)	611,478	0	0	611,478	1,564,167	260,694	1,564,167	0	1,564,167	0
CI - Pallinup Road - Construct & Seal (Rr36)	113,720	1,985	0	115,705	115,903	19,316	115,903	0	115,903	0
CI - Tambellup Noongar Land Corporation - Youth Centre	15,000	0	(15,000)	0	15,000	2,500	15,000	0	15,000	15,000
CI - Tambellup Youth Centre Upgrades (Lr301)	0	0	0	0	190,000	31,666	190,000	0	190,000	0
CI - Tambellup Town Hall Roof (Lr401)	0	1,200	(1,200)	0	1,200	200	1,200	0	1,200	1,200
CI - Tambellup Gordon River Reserve (Cap195)	0	133,080	(133,080)	0	133,080	22,180	133,080	0	133,080	133,080
CI - Broomehill-Kojonup Road, Broomehill West (Rg67)	0	15,807	(15,807)	0	15,807	2,634	15,807	0	15,807	15,807
CI - Flat Rocks Road (Lr405)	0	128,040	(128,040)	0	128,040	21,340	128,040	0	128,040	128,040
CI - Lrcip3 - Tambellup Caravan Park - Park Infrastructure (Lr310)	0	0	0	0	44,691	7,448	44,691	0	44,691	0
CI - Broomehill Rec Complex - Water Security Plan (Cap198)	0	0	0	0	22,800	3,800	22,800	0	22,800	0
CI - Tambellup Oval - Upgrade Reticulation Controller, Wiring & Automate (Cap206)	0	0	0	0	102,113	17,018	102,113	0	102,113	0

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

INVESTING ACTIVITIES

14 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities				Capital grants, subsidies and contributions revenue					
	Liability	Increase in Liability	Decrease in Liability	Liability	Adopted Budget	YTD	Annual	Budget	YTD Revenue	
	1 July 2026		(As revenue)	31 Aug 2026	Revenue	Budget	Budget	Variations	Expected	Actual
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
CI - India Street Dam - Fencing (Cap196)	0	0	0	0	634	104	634	0	634	0
CI - Tambellup Town Trail (Cap219)	0	0	0	0	29,371	4,894	29,371	0	29,371	0
CI - Tambellup Noongar Traill (Cap220)	0	9,230	0	9,230	27,000	4,500	27,000	0	27,000	0
	792,521	502,932	(312,747)	982,707	4,979,756	832,446	4,979,756	0	4,979,756	312,747
Capital contributions										
CI - Tambellup Caravan Park Phase 2 (Lr309)	397,932	0	(154,925)	243,007	397,932	66,322	397,932	0	397,932	154,925
CI - Tambellup Caravan Park Phase 2 (Cap224)	0	0	0	0	275,000	45,832	275,000	0	275,000	0
	397,932	0	(154,925)	243,007	672,932	112,154	672,932	0	672,932	154,925
TOTALS	1,190,453	502,932	(467,671)	1,225,714	5,652,688	944,600	5,652,688	0	5,652,688	467,671

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

15 BUDGET AMENDMENTS

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

Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
			\$	\$	\$	\$
Budget adoption						0
WISER Project - Broomehill Recreational Complex catchment sealing works	78/2026	Capital expenses		40,000		40,000
WISER Project - Maintenance and rehabilitation works at the former Water Corporation No. 1 Dam catchment	78/2026	Capital expenses			(40,000)	0
Adjustment of C/F Surplus Budgeted for 2026/2027		Opening surplus(deficit)				0
				40,000	(40,000)	0