

# SHIRE OF BROOMEHILL-TAMBELLUP

## MONTHLY FINANCIAL REPORT

For the Period Ended 31 January 2026

*LOCAL GOVERNMENT ACT 1995*

*LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996*

### TABLE OF CONTENTS

#### ***Statements required by regulation***

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

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

	Supplementary Information	Adopted Budget	YTD Budget	YTD Actual	Variance*	Variance*	Var.
		Estimates	Estimates	Actual	\$	%	
		(a)	(b)	(c)	(c) - (b)	((c) - (b))/(b)	
		\$	\$	\$	\$	%	
<b>OPERATING ACTIVITIES</b>							
<b>Revenue from operating activities</b>							
General rates	10	3,183,400	3,183,400	<b>3,188,870</b>	5,470	0.17%	
Grants, subsidies and contributions	13	1,514,300	894,798	<b>857,885</b>	(36,913)	(4.13%)	▼
Fees and charges		518,300	332,820	<b>304,610</b>	(28,210)	(8.48%)	▼
Interest revenue		140,700	73,493	<b>71,968</b>	(1,525)	(2.08%)	
Other revenue		319,600	217,055	<b>169,011</b>	(48,044)	(22.13%)	▼
Profit on asset disposals	6	61,900	61,900	<b>0</b>	(61,900)	(100.00%)	▼
		<b>5,738,200</b>	<b>4,763,466</b>	<b>4,592,344</b>	(171,122)	(3.59%)	
<b>Expenditure from operating activities</b>							
Employee costs		(2,762,500)	(1,651,217)	<b>(1,587,011)</b>	64,206	3.89%	▲
Materials and contracts		(2,771,000)	(1,616,132)	<b>(1,335,093)</b>	281,039	17.39%	▲
Utility charges		(260,000)	(146,637)	<b>(118,066)</b>	28,571	19.48%	▲
Depreciation		(2,201,700)	(1,284,213)	<b>(1,349,615)</b>	(65,402)	(5.09%)	▼
Finance costs		(54,500)	(14,150)	<b>(15,202)</b>	(1,052)	(7.43%)	
Insurance		(214,600)	(212,748)	<b>(193,090)</b>	19,658	9.24%	▲
Other expenditure		(98,400)	(50,478)	<b>(60,124)</b>	(9,646)	(19.11%)	▼
Loss on asset disposals	6	(89,300)	(83,100)	<b>(5,821)</b>	77,279	93.00%	▲
		<b>(8,452,000)</b>	<b>(5,058,675)</b>	<b>(4,664,022)</b>	394,653	7.80%	
Non-cash amounts excluded from operating activities	Note 2(b)	2,229,100	1,305,413	<b>952,089</b>	(353,324)	(27.07%)	▼
<b>Amount attributable to operating activities</b>		<b>(484,700)</b>	<b>1,010,204</b>	<b>880,411</b>	(129,793)	(12.85%)	
<b>INVESTING ACTIVITIES</b>							
<b>Inflows from investing activities</b>							
Proceeds from capital grants, subsidies and contributions	14	4,787,753	1,749,892	<b>1,499,086</b>	(250,806)	(14.33%)	▼
Proceeds from disposal of assets	6	815,000	40,000	<b>40,909</b>	909	2.27%	
		<b>5,602,753</b>	<b>1,789,892</b>	<b>1,539,995</b>	(249,897)	(13.96%)	
<b>Outflows from investing activities</b>							
Payments for property, plant and equipment	5	(2,825,900)	(1,435,075)	<b>(305,317)</b>	1,129,758	78.72%	▲
Payments for construction of infrastructure	5	(3,798,553)	(2,195,395)	<b>(680,632)</b>	1,514,763	69.00%	▲
		<b>(6,624,453)</b>	<b>(3,630,470)</b>	<b>(985,949)</b>	2,644,521	72.84%	
<b>Amount attributable to investing activities</b>		<b>(1,021,700)</b>	<b>(1,840,578)</b>	<b>554,046</b>	2,394,624	130.10%	
<b>FINANCING ACTIVITIES</b>							
<b>Inflows from financing activities</b>							
Transfer from reserves	4	1,398,400	0	<b>0</b>	0	0.00%	
		<b>1,398,400</b>	<b>0</b>	<b>0</b>	0	0.00%	
<b>Outflows from financing activities</b>							
Repayment of borrowings	11	(117,100)	(58,158)	<b>(58,158)</b>	0	0.00%	
Transfer to reserves	4	(721,900)	(46,700)	<b>(48,710)</b>	(2,010)	(4.30%)	
		<b>(839,000)</b>	<b>(104,858)</b>	<b>(106,868)</b>	(2,010)	(1.92%)	
<b>Amount attributable to financing activities</b>		<b>559,400</b>	<b>(104,858)</b>	<b>(106,868)</b>	(2,010)	(1.92%)	
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>							
Surplus or deficit at the start of the financial year		947,000	947,000	<b>812,021</b>	(134,979)	(14.25%)	▼
Amount attributable to operating activities		(484,700)	1,010,204	<b>880,411</b>	(129,793)	(12.85%)	▼
Amount attributable to investing activities		(1,021,700)	(1,840,578)	<b>554,046</b>	2,394,624	130.10%	▲
Amount attributable to financing activities		559,400	(104,858)	<b>(106,868)</b>	(2,010)	(1.92%)	
<b>Surplus or deficit after imposition of general rates</b>		<b>0</b>	<b>11,768</b>	<b>2,139,610</b>	2,127,842	18081.59%	▲

**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 JANUARY 2026**

	Supplementary Information	30 June 2026 \$	31 January 2026 \$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	970,348	2,256,490
Trade and other receivables		771,057	464,128
Other financial assets		2,751,500	2,800,210
Inventories	8	26,279	26,279
<b>TOTAL CURRENT ASSETS</b>		<b>4,519,184</b>	<b>5,547,107</b>
<b>NON-CURRENT ASSETS</b>			
Trade and other receivables		58,675	58,675
Other financial assets		79,620	79,620
Inventories		162,000	162,000
Property, plant and equipment		19,910,180	19,658,752
Infrastructure		138,336,369	138,177,401
<b>TOTAL NON-CURRENT ASSETS</b>		<b>158,546,844</b>	<b>158,136,448</b>
<b>TOTAL ASSETS</b>		<b>163,066,028</b>	<b>163,683,555</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	9	921,853	170,129
Other liabilities	12	33,810	33,810
Borrowings	11	117,137	58,980
Employee related provisions	12	508,425	508,425
<b>TOTAL CURRENT LIABILITIES</b>		<b>1,581,225</b>	<b>771,344</b>
<b>NON-CURRENT LIABILITIES</b>			
Borrowings	11	1,340,508	1,340,508
Employee related provisions		35,015	35,015
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>1,375,523</b>	<b>1,375,523</b>
<b>TOTAL LIABILITIES</b>		<b>2,956,748</b>	<b>2,146,867</b>
<b>NET ASSETS</b>		<b>160,109,280</b>	<b>161,536,688</b>
<b>EQUITY</b>			
Retained surplus		42,841,012	44,219,711
Reserve accounts	4	2,751,500	2,800,210
Revaluation surplus		114,516,768	114,516,768
<b>TOTAL EQUITY</b>		<b>160,109,280</b>	<b>161,536,689</b>

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

## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 JANUARY 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 POLICES**

Significant accounting policies utilised in the preparation of these statements are as described within the 2023-24 Annual Budget. Please refer to the adopted budget document for details of these policies.

#### **PREPARATION TIMING AND REVIEW**

Date prepared: All known transactions up to 31 January 2026

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

**2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION**

	Supplementary Information	Adopted Budget	Last Year	Year to Date
		Opening 30 June 2025	Closing 30 June 2025	31 January 2026
<b>(a) Net current assets used in the Statement of Financial Activity</b>				
<b>Current assets</b>				
Cash and cash equivalents	3	\$ 2,075,000	\$ 970,348	2,256,490
Trade and other receivables		400,300	771,057	464,128
Other financial assets		0	2,751,500	2,800,210
Inventories	8	25,600	26,279	26,279
		<u>2,500,900</u>	<u>4,519,184</u>	<u>5,547,107</u>
<b>Less: current liabilities</b>				
Trade and other payables	9	(425,900)	(921,853)	(170,129)
Other liabilities	12		(33,810)	(33,810)
Borrowings	11	(117,100)	(117,137)	(58,980)
Employee related provisions	12	(298,000)	(508,425)	(508,425)
		<u>(841,000)</u>	<u>(1,581,225)</u>	<u>(771,344)</u>
<b>Net current assets</b>		<b>1,659,900</b>	<b>2,937,959</b>	<b>4,775,763</b>
<b>Less: Total adjustments to net current assets</b>	Note 2(c)	(2,531,113)	(2,125,938)	(2,636,153)
<b>Closing funding surplus / (deficit)</b>		<b>(871,213)</b>	<b>812,021</b>	<b>2,139,610</b>

**(b) Non-cash amounts excluded from operating activities**

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

		Adopted Budget	YTD Budget (a)	YTD Actual (b)
		\$	\$	\$
<b>Non-cash amounts excluded from operating activities</b>				
<b>Adjustments to operating activities</b>				
Less: Profit on asset disposals	6	(61,900)	(61,900)	0
Add: Loss on asset disposals	6	89,300	83,100	5,821
Add: Depreciation		2,201,700	1,284,213	1,349,615
Movement in current employee provisions associated with restricted cash				(403,347)
<b>Total non-cash amounts excluded from operating activities</b>		<b>2,229,100</b>	<b>1,305,413</b>	<b>952,089</b>

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

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

		Adopted Budget	Last Year	Year to Date
		Opening 30 June 2025	Closing 30 June 2025	31 January 2026
		\$	\$	\$
<b>Adjustments to net current assets</b>				
Less: Reserve accounts	4	(2,751,500)	(2,751,500)	(2,800,210)
Add: Current liabilities not expected to be cleared at the end of the year:				
- Current portion of borrowings	11	117,137	117,137	58,980
- Employee benefit provisions	4	103,250	508,425	105,077
<b>Total adjustments to net current assets</b>	Note 2(a)	<b>(2,531,113)</b>	<b>(2,125,938)</b>	<b>(2,636,153)</b>

**CURRENT AND NON-CURRENT CLASSIFICATION**

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

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

**3 EXPLANATION OF MATERIAL VARIANCES**

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

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

Description	Var. \$	Var. %	
	\$	%	
<b>Revenue from operating activities</b>			
<b>Grants, subsidies and contributions</b>	(36,913)	(4.13%)	▼
Timing - the first Financial Assistance Grant payments were received earlier than budgeted			
<b>Fees and charges</b>	(28,210)	(8.48%)	▼
Timing - small variances against YTD budgets across a number of accounts. Standpipe water sales are lower than anticipated YTD			
<b>Other revenue</b>	(48,044)	(22.13%)	▼
Timing - variances against YTD budgets across several accounts, with approximately 50% of the variance attributable to lower than anticipated reimbursement revenue			
<b>Profit on asset disposals</b>	(61,900)	(100.00%)	▼
Timing - plant relating to the Plant Replacement Program is yet to be traded			
<b>Expenditure from operating activities</b>			
<b>Employee costs</b>	64,206	3.89%	▲
Permanent - administration salaries and superannuation costs lower than budgeted YTD due to senior role vacancy			
<b>Materials and contracts</b>	281,039	17.39%	▲
Timing - contract expenditure is higher than budgeted due to staff vacancies, and a purchase order yet to be raised for Tambellup Depot Master Plan			
<b>Utility charges</b>	28,571	19.48%	▲
Timing - the main variance relates to lower standpipe water charges, as usage is lower than anticipated, consistent with variance in fees and charges			
<b>Depreciation</b>	(65,402)	(5.09%)	▼
Timing - Tourism & Area Promotion depreciation accounts for almost 50% of this variance, other lower variances are concentrated within the Transport program			
<b>Insurance</b>	19,658	9.24%	▲
Permanent - minor savings across a number of accounts			
<b>Other expenditure</b>	(9,646)	(19.11%)	▼
Timing - minimal expenditure variances across multiple accounts, ESL Remitted budget profiling not aligned with actuals			
<b>Loss on asset disposals</b>	77,279	93.00%	▲
Timing - plant relating to the Plant Replacement Program is yet to be traded			
<b>Non-cash amounts excluded from operating activities</b>	(353,324)	(27.07%)	▼
Timing - the variance relates to movement of employee provisions, which are reviewed annually			
<b>Inflows from investing activities</b>			
<b>Proceeds from capital grants, subsidies and contributions</b>	(250,806)	(14.33%)	▼
Timing - Tambellup Oval Lighting project is no longer proceeding this financial year, therefore funding has not been received			

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

**3 EXPLANATION OF MATERIAL VARIANCES**

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

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

**Description**

**Outflows from investing activities**

**Payments for property, plant and equipment**

Timing - budgeted plant purchases yet to be initiated

**Payments for construction of infrastructure**

Timing - Works program underway however expenditure to date is significantly lower than budget YTD

**Surplus or deficit at the start of the financial year**

The budgeted end of year position was greater than the actual outcome as a result of a number of estimates

**Surplus or deficit after imposition of general rates**

Due to variances described above

	<b>Var. \$</b>	<b>Var. %</b>	
	\$	%	
	<b>1,129,758</b>	<b>78.72%</b>	<b>▲</b>
	<b>1,514,763</b>	<b>69.00%</b>	<b>▲</b>
	<b>(134,979)</b>	<b>(14.25%)</b>	<b>▼</b>
	<b>2,127,842</b>	<b>18081.59%</b>	<b>▲</b>

**SHIRE OF BROOMEHILL-TAMBELLUP**  
**SUPPLEMENTARY INFORMATION**  
**TABLE OF CONTENTS**

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

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

## 1 KEY INFORMATION

## Funding Surplus or Deficit Components

		Funding surplus / (deficit)			
		Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening		\$0.95 M	\$0.95 M	\$0.81 M	(\$0.13 M)
Closing		\$0.00 M	\$0.01 M	\$2.14 M	\$2.13 M

Refer to Statement of Financial Activity

Cash and cash equivalents			Payables		Receivables			
	\$5.06 M	% of total		\$0.17 M	% Outstanding		\$0.17 M	% Collected
Unrestricted Cash	\$2.26 M	44.6%	Trade Payables	\$0.00 M		Rates Receivable	\$0.30 M	91.6%
Restricted Cash	\$2.80 M	55.4%	0 to 30 Days		0.0%	Trade Receivable	\$0.17 M	% Outstanding
			Over 30 Days		0.0%	Over 30 Days		11.2%
			Over 90 Days		0.0%	Over 90 Days		6.7%

Refer to 3 - Cash and Financial Assets

Refer to 9 - Payables

Refer to 7 - Receivables

## Key Operating Activities

Amount attributable to operating activities				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
	(\$0.48 M)	\$1.01 M	\$0.88 M	(\$0.13 M)

Refer to Statement of Financial Activity

Rates Revenue			Grants and Contributions			Fees and Charges		
YTD Actual	\$3.19 M	% Variance	YTD Actual	\$0.86 M	% Variance	YTD Actual	\$0.30 M	% Variance
YTD Budget	\$3.18 M	0.2%	YTD Budget	\$0.89 M	(4.1%)	YTD Budget	\$0.33 M	(8.5%)

Refer to 10 - Rate Revenue

Refer to 13 - Grants and Contributions

Refer to Statement of Financial Activity

## Key Investing Activities

Amount attributable to investing activities				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
	(\$1.02 M)	(\$1.84 M)	\$0.55 M	\$2.39 M

Refer to Statement of Financial Activity

Proceeds on sale			Asset Acquisition			Capital Grants		
YTD Actual	\$0.04 M	%	YTD Actual	\$0.68 M	% Spent	YTD Actual	\$1.50 M	% Received
Adopted Budget	\$0.82 M	(95.0%)	Adopted Budget	\$3.80 M	(82.1%)	Adopted Budget	\$4.79 M	(68.7%)

Refer to 6 - Disposal of Assets

Refer to 5 - Capital Acquisitions

Refer to 5 - Capital Acquisitions

## Key Financing Activities

Amount attributable to financing activities				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
	\$0.56 M	(\$0.10 M)	(\$0.11 M)	(\$0.00 M)

Refer to Statement of Financial Activity

Borrowings		Reserves	
Principal repayments	(\$0.06 M)	Reserves balance	\$2.80 M
Interest expense	\$0.02 M	Interest earned	\$0.05 M
Principal due	\$1.40 M		

Refer to 11 - Borrowings

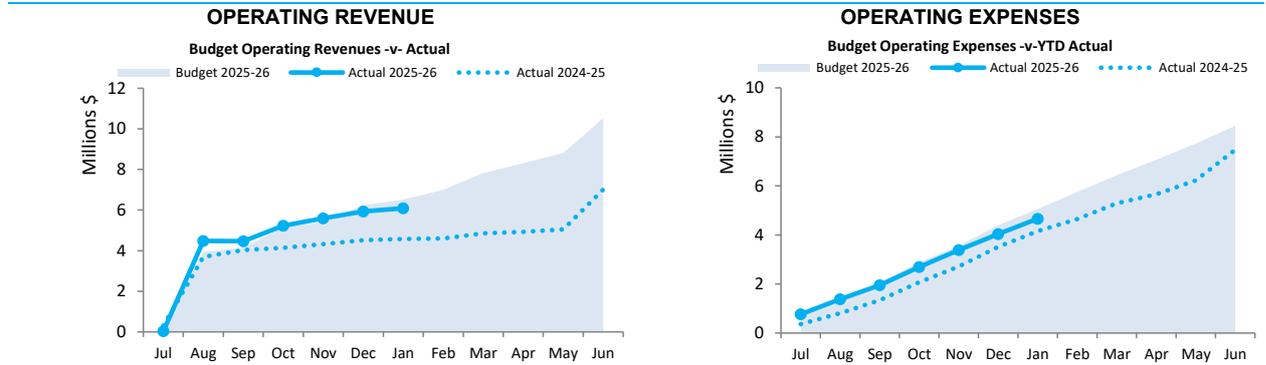
Refer to 4 - Cash Reserves

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

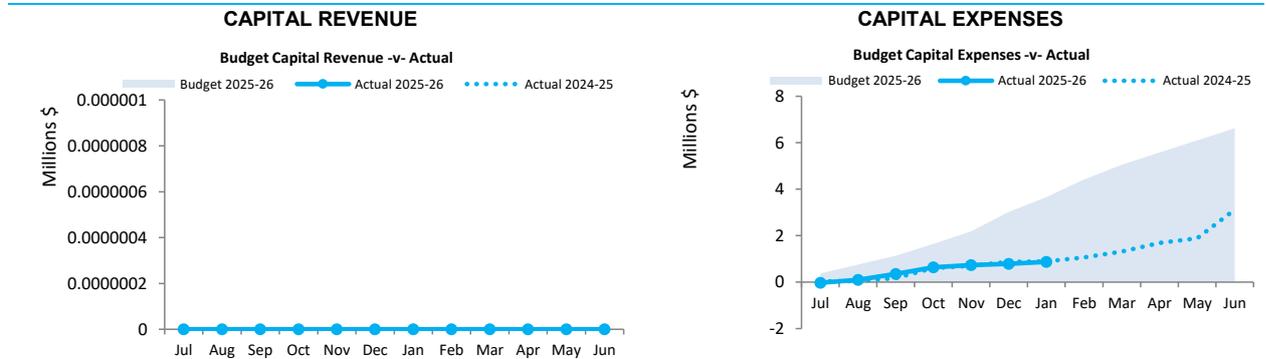
**SHIRE OF BROOMEHILL-TAMBELLUP  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 JANUARY 2026**

**2 KEY INFORMATION - GRAPHICAL**

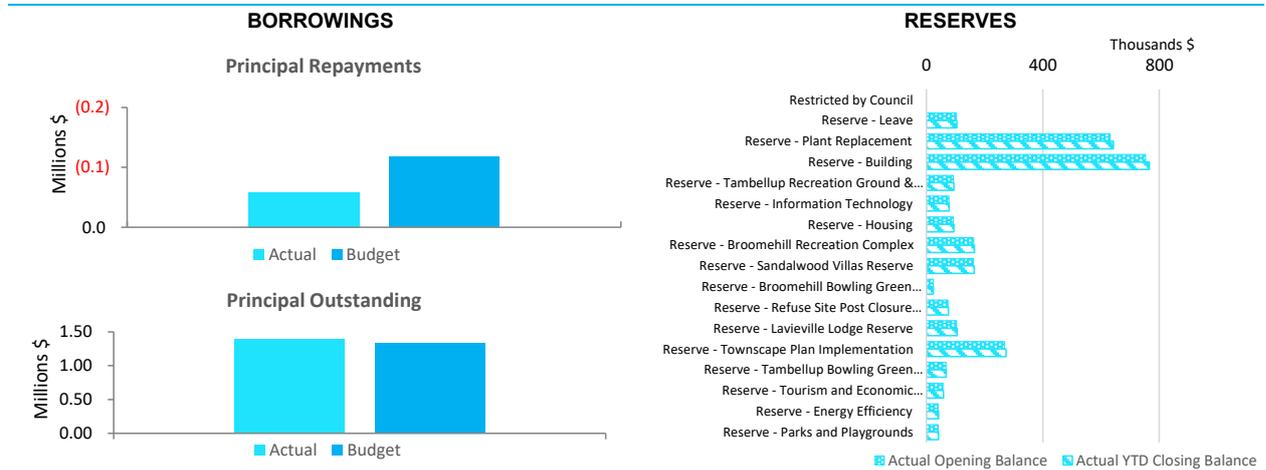
**OPERATING ACTIVITIES**



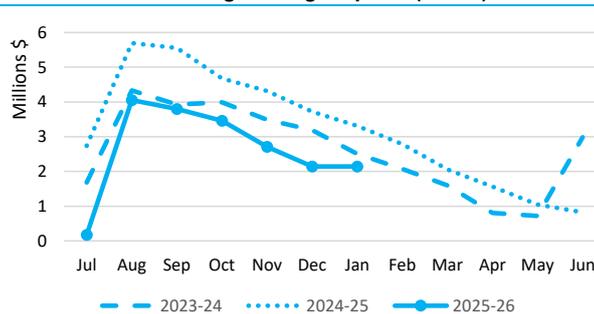
**INVESTING ACTIVITIES**



**FINANCING ACTIVITIES**



**Closing funding surplus / (deficit)**



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

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

**3 CASH AND FINANCIAL ASSETS**

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
<b>Cash</b>		\$	\$	\$	\$			
Cash at Bank - Municipal Fund	Cash and cash equivalents	2,255,890	0	2,255,890		Bendigo Bank		
Cash - Till Floats	Cash and cash equivalents	600	0	600				
Trust Fund Bank	Cash and cash equivalents	0	0	0	0			
<b>Financial Assets</b>								
Reserves	Financial assets at amortised cost	0	2,800,210	2,800,210		Bendigo Bank	4.25%	26/06/2026
<b>Total</b>		<b>2,256,490</b>	<b>2,800,210</b>	<b>5,056,700</b>	<b>0</b>			
<b>Comprising</b>								
Cash and cash equivalents		2,256,490	0	2,256,490	0			
Reserves		0	2,800,210	2,800,210	0			
		<b>2,256,490</b>	<b>2,800,210</b>	<b>5,056,700</b>	<b>0</b>			

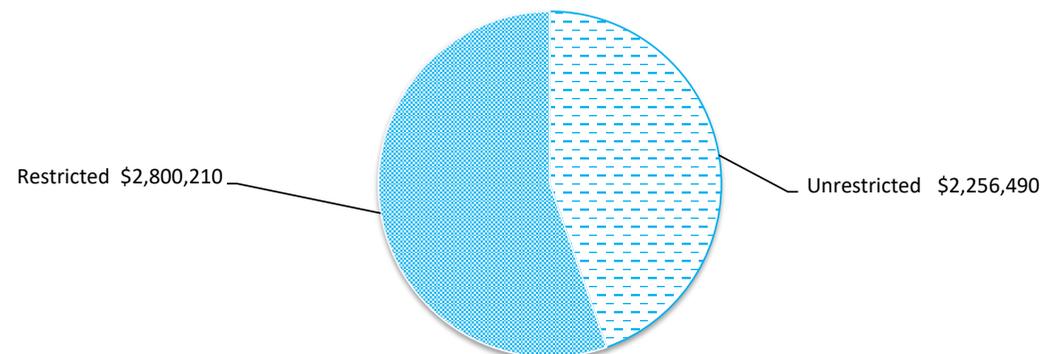
**KEY INFORMATION**

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

The local government classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.



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

**4 RESERVE ACCOUNTS**

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

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

**INVESTING ACTIVITIES**

**5 CAPITAL ACQUISITIONS**

	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
<b>Capital acquisitions</b>				
Land - freehold land	20,000	0	0	0
Buildings	1,015,500	367,369	225,591	(141,778)
Furniture and equipment	90,000	39,996	16,351	(23,645)
Plant and equipment	1,700,400	1,027,710	63,375	(964,335)
<b>Acquisition of property, plant and equipment</b>	<b>2,825,900</b>	<b>1,435,075</b>	<b>305,317</b>	<b>(1,129,758)</b>
Infrastructure - roads	2,850,007	1,676,036	494,796	1,181,240
Infrastructure - footpaths	25,000	14,581	15,553	(972)
Infrastructure - parks and ovals	324,546	167,042	7,850	159,192
Infrastructure - water supply	40,000	23,331	0	23,331
Infrastructure - other	559,000	314,405	162,433	151,972
<b>Acquisition of infrastructure</b>	<b>3,798,553</b>	<b>2,195,395</b>	<b>680,632</b>	<b>1,514,764</b>
<b>Total capital acquisitions</b>	<b>6,624,453</b>	<b>3,630,470</b>	<b>985,949</b>	<b>385,006</b>
<b>Capital Acquisitions Funded By:</b>				
Capital grants and contributions	4,787,753	1,749,892	1,499,086	(250,806)
Other (disposals & C/Fwd)	815,000	40,000	40,909	909
Reserve accounts				
Reserve - Leave	78,000		0	0
Reserve - Plant Replacement	885,400		0	0
Reserve - Building	300,000		0	0
Reserve - Information Technology	50,000		0	0
Reserve - Housing	30,000		0	0
Reserve - Tourism and Economic Development	20,000		0	0
Reserve - Energy Efficiency	35,000		0	0
Contribution - operations	(376,700)	1,840,578	(554,046)	(2,394,624)
<b>Capital funding total</b>	<b>6,624,453</b>	<b>3,630,470</b>	<b>985,949</b>	<b>(2,644,521)</b>

**SIGNIFICANT ACCOUNTING POLICIES**

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

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

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

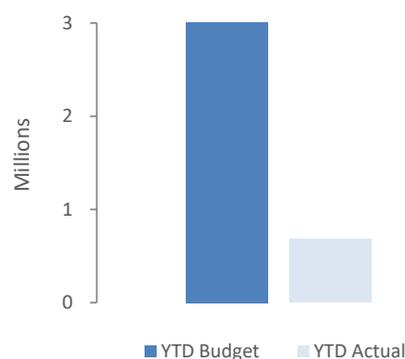
**Initial recognition and measurement for assets held at cost**

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

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

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

**Payments for Capital Acquisitions**

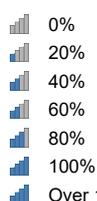


**SHIRE OF BROOMEHILL-TAMBELLUP**  
**SUPPLEMENTARY INFORMATION**  
**FOR THE PERIOD ENDED 31 JANUARY 2026**

**INVESTING ACTIVITIES**

**5 CAPITAL ACQUISITIONS - DETAILED**

**Capital expenditure total**  
**Level of completion indicators**

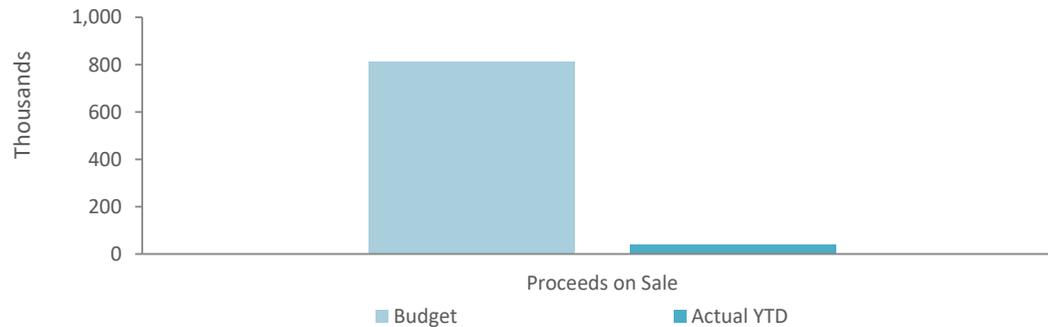


Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

Account Description	Adopted		YTD Actual	Variance (Under)/Over
	Budget	YTD Budget		
	\$	\$	\$	\$
<b>Land</b>				
Subdivision costs - Jam Creek Rd dam (Water Corp)	20,000	0	0	-
	20,000	0	0	-
<b>Buildings</b>				
Dog Pound improvements	10,000	9,999	0	9,999
Tambellup Youth Centre - buildings upgrades/office	200,000	33,333	5,775	27,558
Tambellup Hall - external paint	45,000	26,250	43,885	(17,635)
Tambellup Pavilion - acoustics	10,000	5,831	0	5,831
Tambellup Depot workshop - oil store	25,000	14,581	0	14,581
Broomehill Caravan Park - 1 bedroom cabin	250,000	0	0	-
Broomehill Caravan Park - building upgrades	0	0	10,340	(10,340)
Tambellup Caravan Park - cabins and laundry/cleaners store	475,500	277,375	165,591	111,784
	1,015,500	367,369	225,591	141,778
<b>Furniture &amp; Equipment</b>				
Electronic Document Management System (records)	50,000	0	0	-
Tambellup Council Chambers - acoustic panels	10,000	9,996	0	9,996
Tambellup Admin Building - blinds/window tinting throughout	30,000	30,000	16,351	13,649
	90,000	39,996	16,351	23,645
<b>Plant &amp; Equipment</b>				
Administration Vehicles	135,000	0	55,733	(55,733)
Road Vehicles	1,565,400	1,027,710	7,643	1,020,067
	1,700,400	1,027,710	63,375	964,335
<b>Infrastructure - Roads</b>				
Tambellup West Road - repair failures & reseal	59,500	59,490	3,177	56,313
Tambellup West Road - repair failures & reseal	485,500	485,496	144,563	340,933
Tieline Road - widen & reseal to 7.0m	244,600	244,596	181,200	63,396
Warrenup Road - construct & seal to 7m	635,600	105,932	86,791	19,141
Taylor Street - asphalt overlay	10,000	10,000	0	10,000
Pallinup Road - construct & seal	166,500	27,748	2,475	25,273
Beejenup Road - gravel resheeting	178,892	29,814	62,294	(32,480)
Broomehill-Kojoonup Road - widen & seal shoulder, install audibleline marking	784,693	523,132	14,296	508,836
Nardlah Road	119,501	79,672	0	79,672
Gnowangerup-Tambellup Road	165,221	110,156	0	110,156
	2,850,007	1,676,036	494,796	1,181,240
<b>Infrastructure - Footpaths</b>				
Streetscape - Tambellup (Crowden St footpaths/street trees)	25,000	14,581	15,553	(972)
	25,000	14,581	15,553	(972)
<b>Infrastructure - Parks and Ovals</b>				
Tambellup Oval - upgrade reticulation controller, wiring & automate	122,113	79,569	0	79,569
Broomehill Rec Complex - landscaping spectator area	50,000	29,162	0	29,162
Gordon River Facilities - 5 Year Plan implementation	0	0	784	(784)
Broomehill Rec Complex - Water Security Plan	137,433	49,561	7,066	42,495
Tambellup Pavilion - solar lighting	15,000	8,750	0	8,750
	324,546	167,042	7,850	159,192
<b>Infrastructure - Water Supply</b>				
India Street Dam - fencing	40,000	23,331	0	23,331
	40,000	23,331	0	23,331
<b>Infrastructure - Other</b>				
Tambellup Caravan Park - park infrastructure	500,000	291,662	162,433	129,229
Tambellup Cemetery - seating, bollards, parking	9,000	5,250	0	5,250
Broomehill Caravan Park - parking, gravel road to unpowered, extend 2 bays	10,000	5,831	0	5,831
Broomehill Caravan Park - solar lighting	20,000	11,662	0	11,662
Tambellup Youth Centre - extend seal (court surface/parking)	20,000	0	0	-
	559,000	314,405	162,433	151,972
	<b>6,624,453</b>	<b>3,630,470</b>	<b>985,949</b>	<b>2,644,521</b>

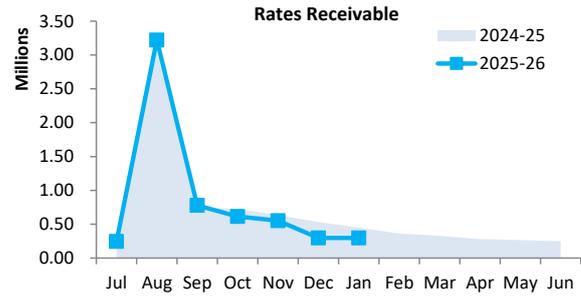
6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
<b>Plant and equipment</b>									
	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)	46,730	40,909	0	(5,821)
		<b>842,400</b>	<b>815,000</b>	<b>61,900</b>	<b>(89,300)</b>	<b>46,730</b>	<b>40,909</b>	<b>0</b>	<b>(5,821)</b>



7 RECEIVABLES

Rates receivable	30 June 2025	31 Jan 2026
	\$	\$
Opening arrears previous years	297,715	353,564
Levied this year	3,259,312	3,188,870
Less - collections to date	(3,203,463)	(3,245,442)
Gross rates collectable	<b>353,564</b>	<b>296,992</b>
<b>Net rates collectable</b>	<b>353,564</b>	<b>296,992</b>
% Collected	90.1%	91.6%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(964)	125,390	6,248	68	9,453	140,195
Percentage	(0.7%)	89.4%	4.5%	0.0%	6.7%	

Balance per trial balance

Trade receivables	140,195
GST receivable	26,941
<b>Total receivables general outstanding</b>	<b>167,136</b>

Amounts shown above include GST (where applicable)

KEY INFORMATION

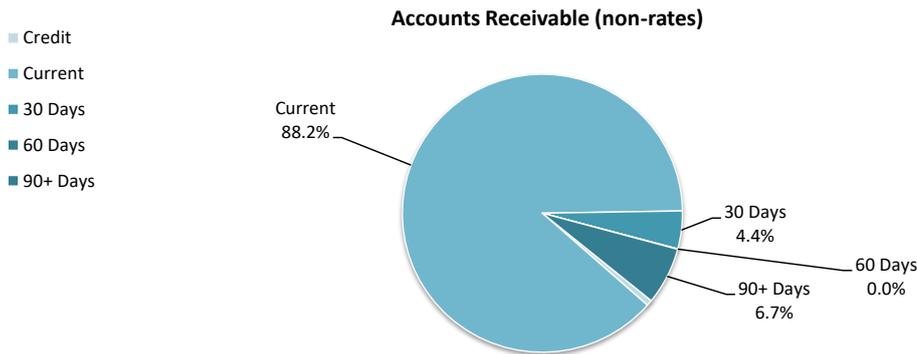
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Trade receivables are recognised at original invoice amount less any allowances for uncollectable amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

Classification and subsequent measurement

Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

Trade and other receivables are held with the objective to collect the contractual cashflows and therefore the Shire measures them subsequently at amortised cost using the effective interest rate method.



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

**OPERATING ACTIVITIES**

**8 OTHER CURRENT ASSETS**

	Opening Balance	Asset Increase	Asset Reduction	Closing Balance 31 January 2026
<b>Other current assets</b>	<b>1 July 2025</b>			<b>2026</b>
	\$	\$	\$	\$
Financial assets at amortised cost	2,751,500	48,710	0	2,800,210
<b>Inventory</b>				
Stock	26,279	0	0	26,279
<b>Total other current assets</b>	<b>2,777,779</b>	<b>48,710</b>	<b>0</b>	<b>2,826,489</b>

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 JANUARY 2026**

**OPERATING ACTIVITIES**

**9 PAYABLES**

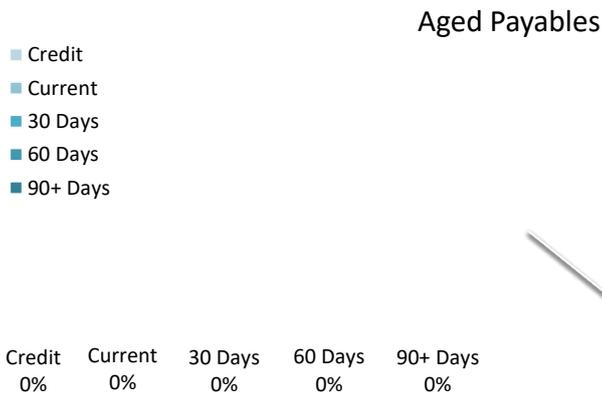
<b>Payables - general</b>	<b>Credit</b>	<b>Current</b>	<b>30 Days</b>	<b>60 Days</b>	<b>90+ Days</b>	<b>Total</b>
	\$	\$	\$	\$	\$	\$
Payables - general	0	0	0	0	0	0
Percentage	0.0%	0.0%	0.0%	0.0%	0.0%	
<b>Balance per trial balance</b>						
Sundry creditors						0
ATO liabilities						13,216
Other Payables Bonds and Deposits						14,545
Other Payables Building Retention Bonds						92,114
Other Payables Sundry Items						11,710
Other Payables Licensing						838
PAYG Taxation						37,706
						<b>170,129</b>

**Total payables general outstanding**

**Amounts shown above include GST (where applicable)**

**KEY INFORMATION**

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.



**SHIRE OF BROOMEHILL-TAMBELLUP  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 JANUARY 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 Rate Revenue	Revenue	Revenue	Interim Rate Revenue	Revenue
				\$	\$	\$	\$	\$	\$
<b>Gross rental value</b>									
GRV - Residential	0.082650	250	3,458,842	285,800	0	285,800	285,873	0	285,873
GRV - Commercial	0.082650	13	231,810	19,200	0	19,200	19,159	0	19,159
<b>Unimproved value</b>									
UV - Rural	0.004115	337	686,603,000	2,823,900	0	2,823,900	2,825,372	37	2,825,409
UV - Mining	0.004115	0	0	0	0	0	0	0	0
<b>Sub-total</b>		<b>600</b>	<b>690,293,652</b>	<b>3,128,900</b>	<b>0</b>	<b>3,128,900</b>	<b>3,130,404</b>	<b>37</b>	<b>3,130,441</b>
<b>Minimum payment</b>									
	<b>Minimum Payment \$</b>								
<b>Gross rental value</b>									
GRV - Residential	645	124	238,324	80,000	0	80,000	79,980	0	79,980
GRV - Commercial	645	1	720	600	0	600	645	0	645
<b>Unimproved value</b>									
UV - Rural	645	71	7,430,300	45,800	0	45,800	45,795	0	45,795
UV - Mining	645	4	47,306	2,600	0	2,600	2,580	0	2,580
<b>Sub-total</b>		<b>200</b>	<b>7,716,650</b>	<b>129,000</b>	<b>0</b>	<b>129,000</b>	<b>129,000</b>	<b>0</b>	<b>129,000</b>
Discount						(125,000)			(126,144)
Rates Written Off						(25,000)			(19,545)
<b>Amount from general rates</b>						<b>3,107,900</b>			<b>3,113,752</b>
Ex-gratia rates						75,500			75,118
<b>Total general rates</b>						<b>3,183,400</b>			<b>3,188,870</b>

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

**FINANCING ACTIVITIES**

**11 BORROWINGS**

Repayments - borrowings

Information on borrowings	Loan No.	New Loans			Principal Repayments		Principal Outstanding		Interest Repayments	
		1 July 2025	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Particulars		\$	\$	\$	\$	\$	\$	\$	\$	\$
Tambellup Pavilion	99	795,372	0	0	(26,129)	(52,800)	769,243	742,572	15,947	(37,300)
GROH Housing	100	662,274	0	0	(32,029)	(64,300)	630,245	597,974	6,159	(17,200)
<b>Total</b>		<b>1,457,646</b>	<b>0</b>	<b>0</b>	<b>(58,158)</b>	<b>(117,100)</b>	<b>1,399,488</b>	<b>1,340,546</b>	<b>22,106</b>	<b>(54,500)</b>
Current borrowings		117,100					58,980			
Non-current borrowings		1,340,546					1,340,508			
		<b>1,457,646</b>					<b>1,399,488</b>			

All debenture repayments were financed by general purpose revenue.

**KEY INFORMATION**

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

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

## 12 OTHER CURRENT LIABILITIES

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

Amounts shown above include GST (where applicable)

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

**KEY INFORMATION****Provisions**

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

**Employee Related Provisions****Short-term employee benefits**

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

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

**Other long-term employee benefits**

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

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

**Contract liabilities**

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

**Capital grant/contribution liabilities**

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

**SHIRE OF BROOMEHILL-TAMBELLUP  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 JANUARY 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	Current Liability	Adopted Budget Revenue	YTD Budget	Annual Budget	Budget Variations	YTD Revenue	
	1 July 2025		(As revenue)	31 Jan 2026	31 Jan 2026	Revenue	Budget	Budget	Expected	Actual	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<b>Grants and subsidies</b>											
Revenue - FAGS General Purpose				0		630,000	315,000	630,000	0	630,000	319,638
Revenue - FAGS Local Roads				0		470,000	235,000	470,000	0	470,000	215,440
Revenue - ESL Grant				0		56,100	42,075	56,100	0	56,100	51,572
Revenue - Other Fire Prevention				0		35,200	20,531	35,200	0	35,200	17,593
Revenue - Other Law, Order & Public Safety				0		0	0	0	0	0	3,262
Revenue - Tambellup Hall				0		3,800	2,212	3,800	0	3,800	3,427
Revenue - Direct Grant				0		237,700	237,700	237,700	0	237,700	237,756
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,432,800</b>	<b>852,518</b>	<b>1,432,800</b>	<b>0</b>	<b>1,432,800</b>	<b>848,687</b>
<b>Contributions</b>											
Revenue - Broomehill Archive Repository				0		9,000	0	9,000	0	9,000	0
Revenue - Other Fire Prevention				0		50,000	29,162	50,000	0	50,000	2,964
Revenue - Broomehill Recreation Complex				0		2,500	1,456	2,500	0	2,500	0
Revenue - Tambellup Pavilion				0		0	0	0	0	0	5,250
Revenue - Other Recreation & Sport				0		20,000	11,662	20,000	0	20,000	984
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>81,500</b>	<b>42,280</b>	<b>81,500</b>	<b>0</b>	<b>81,500</b>	<b>9,198</b>
<b>TOTALS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,514,300</b>	<b>894,798</b>	<b>1,514,300</b>	<b>0</b>	<b>1,514,300</b>	<b>857,885</b>

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

**INVESTING ACTIVITIES**

**14 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS**

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue					
	Liability	Increase in	Decrease in	Liability	Current	Adopted	YTD	Annual	Budget	YTD	
	1 July 2025	Liability	Liability	31 Jan 2026	Liability	Budget	Budget	Budget	Variations	Expected	Revenue
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Capital grants and subsidies</b>											
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	192,009	234,546	132,446	234,546	100,000
Revenue - Grants Roads to Recovery				0		1,171,900	0	1,171,900	0	1,171,900	0
Revenue - Grants Black Spot				0		0	75,926	189,814	189,814	189,814	75,926
Revenue - Grants Regional Road Group				0		1,020,000	680,000	1,020,000	0	1,020,000	408,000
Revenue - Local Roads & Community Infrastructure Program				0		552,200	0	552,200	0	552,200	280,033
Revenue - Grants Other Funding				0		0	635,126	784,693	784,693	784,693	635,127
Revenue - Broomehill Caravan Park				0		21,000	21,000	21,000	0	21,000	0
Revenue - Tambellup Caravan Park				0		363,800	0	363,800	0	363,800	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,430,800</b>	<b>1,604,061</b>	<b>4,537,753</b>	<b>1,106,953</b>	<b>4,537,753</b>	<b>1,499,086</b>
<b>Capital contributions</b>											
Revenue - Tambellup Caravan Park				0		250,000	145,831	250,000	0	250,000	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>250,000</b>	<b>145,831</b>	<b>250,000</b>	<b>0</b>	<b>250,000</b>	<b>0</b>
<b>TOTALS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,680,800</b>	<b>1,749,892</b>	<b>4,787,753</b>	<b>1,106,953</b>	<b>4,787,753</b>	<b>1,499,086</b>

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

**15 BUDGET AMENDMENTS**

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

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