

# SHIRE OF BROOMEHILL-TAMBELLUP

## MONTHLY FINANCIAL REPORT

For the Period Ended 30 April 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 30 APRIL 2026**

	Supplementary Information	Adopted Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.
<b>OPERATING ACTIVITIES</b>							
<b>Revenue from operating activities</b>							
General rates	10	3,183,400	3,183,400	<b>3,188,883</b>	5,483	0.17%	
Grants, subsidies and contributions	13	1,514,300	1,211,690	<b>1,142,537</b>	(69,153)	(5.71%)	▼
Fees and charges		518,300	441,710	<b>422,218</b>	(19,492)	(4.41%)	▼
Interest revenue		140,700	77,690	<b>77,606</b>	(84)	(0.11%)	
Other revenue		269,600	211,563	<b>238,764</b>	27,201	12.86%	▲
Profit on asset disposals	6	61,900	61,900	<b>37,294</b>	(24,606)	(39.75%)	▼
		<b>5,688,200</b>	<b>5,187,953</b>	<b>5,107,302</b>	(80,651)	(1.55%)	
<b>Expenditure from operating activities</b>							
Employee costs		(2,544,500)	(2,153,120)	<b>(2,261,667)</b>	(108,547)	(5.04%)	▼
Materials and contracts		(2,868,100)	(2,380,995)	<b>(1,894,019)</b>	486,976	20.45%	▲
Utility charges		(260,000)	(216,540)	<b>(182,742)</b>	33,798	15.61%	▲
Depreciation		(2,201,700)	(1,834,590)	<b>(1,906,960)</b>	(72,370)	(3.94%)	▼
Finance costs		(54,500)	(30,300)	<b>(30,625)</b>	(325)	(1.07%)	
Insurance		(214,600)	(213,840)	<b>(193,090)</b>	20,750	9.70%	▲
Other expenditure		(100,800)	(77,440)	<b>(91,414)</b>	(13,974)	(18.04%)	▼
Loss on asset disposals	6	(89,300)	(89,300)	<b>(5,821)</b>	83,479	93.48%	▲
		<b>(8,333,500)</b>	<b>(6,996,125)</b>	<b>(6,566,338)</b>	429,787	6.14%	
Non-cash amounts excluded from operating activities	Note 2(b)	2,229,100	1,861,990	<b>1,472,140</b>	(389,850)	(20.94%)	▼
<b>Amount attributable to operating activities</b>		<b>(416,200)</b>	<b>53,818</b>	<b>13,104</b>	(40,714)	(75.65%)	
<b>INVESTING ACTIVITIES</b>							
<b>Inflows from investing activities</b>							
Proceeds from capital grants, subsidies and contributions	14	4,482,078	2,191,677	<b>2,548,344</b>	356,667	16.27%	▲
Proceeds from disposal of assets	6	815,000	240,000	<b>222,409</b>	(17,591)	(7.33%)	▼
		<b>5,297,078</b>	<b>2,431,677</b>	<b>2,770,753</b>	339,076	13.94%	
<b>Outflows from investing activities</b>							
Payments for property, plant and equipment	5	(3,040,400)	(2,274,206)	<b>(671,282)</b>	1,602,924	70.48%	▲
Payments for construction of infrastructure	5	(3,211,899)	(2,702,090)	<b>(1,286,666)</b>	1,415,424	52.38%	▲
		<b>(6,252,299)</b>	<b>(4,976,296)</b>	<b>(1,957,948)</b>	3,018,348	60.65%	
<b>Amount attributable to investing activities</b>		<b>(955,221)</b>	<b>(2,544,619)</b>	<b>812,805</b>	3,357,424	131.94%	
<b>FINANCING ACTIVITIES</b>							
<b>Inflows from financing activities</b>							
Transfer from reserves	4	1,398,400	0	<b>0</b>	0	0.00%	
		<b>1,398,400</b>	<b>0</b>	<b>0</b>	0	0.00%	
<b>Outflows from financing activities</b>							
Repayment of borrowings	11	(117,100)	(84,811)	<b>(84,811)</b>	0	0.00%	
Transfer to reserves	4	(721,900)	(46,700)	<b>(48,710)</b>	(2,010)	(4.30%)	
		<b>(839,000)</b>	<b>(131,511)</b>	<b>(133,521)</b>	(2,010)	(1.53%)	
<b>Amount attributable to financing activities</b>		<b>559,400</b>	<b>(131,511)</b>	<b>(133,521)</b>	(2,010)	(1.53%)	
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>							
<b>Surplus or deficit at the start of the financial year</b>		947,000	947,000	<b>812,021</b>	(134,979)	(14.25%)	▼
Amount attributable to operating activities		(416,200)	53,818	<b>13,104</b>	(40,714)	(75.65%)	▼
Amount attributable to investing activities		(955,221)	(2,544,619)	<b>812,805</b>	3,357,424	131.94%	▲
Amount attributable to financing activities		559,400	(131,511)	<b>(133,521)</b>	(2,010)	(1.53%)	
<b>Surplus or deficit after imposition of general rates</b>		<b>134,979</b>	<b>(1,675,312)</b>	<b>1,504,409</b>	3,179,721	189.80%	▲

**KEY INFORMATION**

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

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

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

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

	Supplementary Information	30 June 2025 \$	30 April 2026 \$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	970,348	1,695,459
Trade and other receivables		771,057	338,852
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>4,860,800</b>
<b>NON-CURRENT ASSETS</b>			
Trade and other receivables		58,675	58,675
Other financial assets		79,620	79,620
Inventories		162,000	162,000
Property, plant and equipment Infrastructure		19,910,180	19,670,719
		138,336,369	138,435,882
<b>TOTAL NON-CURRENT ASSETS</b>		<b>158,546,844</b>	<b>158,406,896</b>
<b>TOTAL ASSETS</b>		<b>163,066,028</b>	<b>163,267,696</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	9	921,853	119,022
Other liabilities	12	33,810	33,810
Borrowings	11	117,137	32,326
Employee related provisions	12	508,425	508,425
<b>TOTAL CURRENT LIABILITIES</b>		<b>1,581,225</b>	<b>693,583</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>2,069,106</b>
<b>NET ASSETS</b>		<b>160,109,280</b>	<b>161,198,590</b>
<b>EQUITY</b>			
Retained surplus		42,841,012	43,881,611
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>161,198,589</b>

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

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

### 1 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

#### BASIS OF PREPARATION

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

#### **Local Government Act 1995 requirements**

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

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

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

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

#### **THE LOCAL GOVERNMENT REPORTING ENTITY**

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

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

#### **Judgements and estimates**

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

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

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

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

#### **SIGNIFICANT ACCOUNTING POLICIES**

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

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

Date prepared: All known transactions up to 30 April 2026

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

**2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION**

	Supplementary Information	Adopted Budget Opening 30 June 2025	Last Year Closing 30 June 2025	Year to Date 30 April 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	1,695,459
Trade and other receivables		400,300	771,057	338,852
Other financial assets		0	2,751,500	2,800,210
Inventories	8	25,600	26,279	26,279
		2,500,900	4,519,184	4,860,800
<b>Less: current liabilities</b>				
Trade and other payables	9	(425,900)	(921,853)	(119,022)
Other liabilities	12		(33,810)	(33,810)
Borrowings	11	(117,100)	(117,137)	(32,326)
Employee related provisions	12	(298,000)	(508,425)	(508,425)
		(841,000)	(1,581,225)	(693,583)
<b>Net current assets</b>		<b>1,659,900</b>	<b>2,937,959</b>	<b>4,167,217</b>
<b>Less: Total adjustments to net current assets</b>	Note 2(c)	(2,531,113)	(2,125,938)	(2,662,807)
<b>Closing funding surplus / (deficit)</b>		<b>(871,213)</b>	<b>812,021</b>	<b>1,504,410</b>

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

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

		Adopted Budget	YTD Budget (a)	YTD Actual (b)
<b>Non-cash amounts excluded from operating activities</b>				
<b>Adjustments to operating activities</b>				
Less: Profit on asset disposals	6	(61,900)	(61,900)	(37,294)
Add: Loss on asset disposals	6	89,300	89,300	5,821
Add: Depreciation		2,201,700	1,834,590	1,906,960
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>1,861,990</b>	<b>1,472,140</b>

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

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

		Adopted Budget Opening 30 June 2025	Last Year Closing 30 June 2025	Year to Date 30 April 2026
<b>Adjustments to net current assets</b>				
Less: Reserve accounts	4	(2,751,500)	(2,751,500)	(2,800,210)
Add: Current liabilities not expected to be cleared at the end of the year:				
- Current portion of borrowings	11	117,137	117,137	32,326
- Employee benefit provisions	4	103,250	508,425	105,077
<b>Total adjustments to net current assets</b>	Note 2(a)	<b>(2,531,113)</b>	<b>(2,125,938)</b>	<b>(2,662,807)</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 30 APRIL 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>	(69,153)	(5.71%)	▼
Timing - the first Financial Assistance Grant payments were received earlier than budgeted.			
Mitigation grant to be received			
<b>Fees and charges</b>	(19,492)	(4.41%)	▼
Timing - small variances against YTD budgets across a number of accounts. Standpipe water sales are lower than anticipated YTD, Town Planning fees higher than anticipated YTD			
<b>Other revenue</b>	27,201	12.86%	▲
Timing - variances against YTD budgets across several accounts.			
<b>Profit on asset disposals</b>	(24,606)	(39.75%)	▼
Timing - plant relating to the Plant Replacement Program is yet to be traded			
<b>Expenditure from operating activities</b>			
<b>Employee costs</b>	(108,547)	(5.04%)	▼
Permanent - administration salaries and superannuation costs lower than budgeted YTD due to senior role vacancy			
<b>Materials and contracts</b>	486,976	20.45%	▲
Timing - contract expenditure is higher than budgeted due to staff vacancies, and a purchase order yet to be raised for Tambellup Depot Master Plan, Strategic Plan purchase order yet to be raised.			
<b>Utility charges</b>	33,798	15.61%	▲
Timing - the main variance relates to lower standpipe water charges, as usage is lower than anticipated.			
<b>Depreciation</b>	(72,370)	(3.94%)	▼
Timing - Tourism & Area Promotion depreciation accounts for almost 50% of this variance, other lower variances are concentrated within the Transport program			
<b>Insurance</b>	20,750	9.70%	▲
Permanent - minor savings across a number of accounts			
<b>Other expenditure</b>	(13,974)	(18.04%)	▼
Timing - minimal expenditure variances across multiple accounts, ESL Remitted budget profiling not aligned with actuals			
<b>Loss on asset disposals</b>	83,479	93.48%	▲
Timing - plant relating to the Plant Replacement Program is yet to be traded			
<b>Non-cash amounts excluded from operating activities</b>	(389,850)	(20.94%)	▼
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>	356,667	16.27%	▲
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 30 APRIL 2026**

**3 EXPLANATION OF MATERIAL VARIANCES**

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

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

Description	Var. \$	Var. %	
	\$	%	
<b>Outflows from investing activities</b>			
<b>Payments for property, plant and equipment</b>	1,602,924	70.48%	▲
Timing - budgeted plant purchases yet to be initiated			
<b>Payments for construction of infrastructure</b>	1,415,424	52.38%	▲
Timing - Works program underway however expenditure to date is significantly lower than budget YTD			
<b>Surplus or deficit at the start of the financial year</b>	(134,979)	(14.25%)	▼
The budgeted end of year position was greater than the actual outcome as a result of a number of estimates			
<b>Surplus or deficit after imposition of general rates</b>	3,179,721	189.80%	▲
Due to variances described above			

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

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SHIRE OF BROOMEHILL-TAMBELLUP  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 30 APRIL 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	\$0.13 M	(\$1.68 M)	\$1.50 M	\$3.18 M

Refer to Statement of Financial Activity

Cash and cash equivalents			Payables		Receivables	
	\$	% of total	\$	% Outstanding	\$	% Collected
Unrestricted Cash	\$1.70 M	37.7%	Trade Payables	\$0.00 M	Rates Receivable	\$0.22 M 93.7%
Restricted Cash	\$2.80 M	62.3%	0 to 30 Days	0.0%	Trade Receivable	\$0.12 M % Outstanding
			Over 30 Days	0.0%	Over 30 Days	29.7%
			Over 90 Days	0.0%	Over 90 Days	28.1%

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)
	(\$0.42 M)	\$0.05 M	\$0.01 M	(\$0.04 M)

Refer to Statement of Financial Activity

Rates Revenue			Grants and Contributions			Fees and Charges		
	YTD Actual	% Variance	YTD Actual	% Variance	YTD Actual	% Variance	YTD Budget	% Variance
	\$3.19 M	0.2%	\$1.14 M	(5.7%)	\$0.42 M	(4.4%)	\$0.44 M	(4.4%)
	\$3.18 M		\$1.21 M		\$0.44 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)
	(\$0.96 M)	(\$2.54 M)	\$0.81 M	\$3.36 M

Refer to Statement of Financial Activity

Proceeds on sale			Asset Acquisition			Capital Grants		
	YTD Actual	%	YTD Actual	% Spent	YTD Actual	% Received	Adopted Budget	%
	\$0.22 M		\$1.29 M	(59.9%)	\$2.55 M	(43.1%)	\$4.48 M	
	\$0.82 M	(72.7%)	\$3.21 M		\$4.48 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)
	\$0.56 M	(\$0.13 M)	(\$0.13 M)	(\$0.00 M)

Refer to Statement of Financial Activity

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

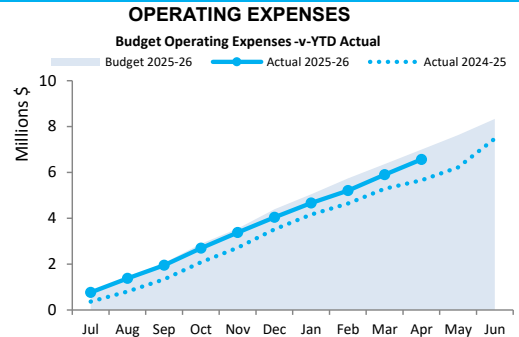
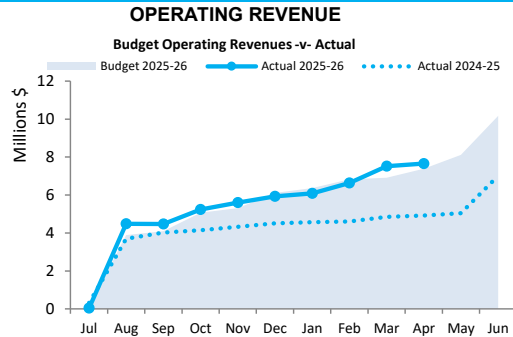
Refer to 11 - Borrowings      Refer to 4 - Cash Reserves

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

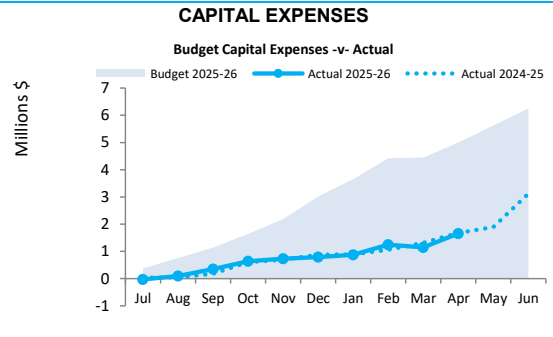
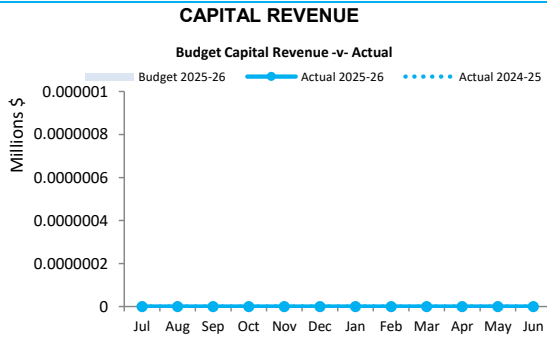
**SHIRE OF BROOMEHILL-TAMBELLUP  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 30 APRIL 2026**

**2 KEY INFORMATION - GRAPHICAL**

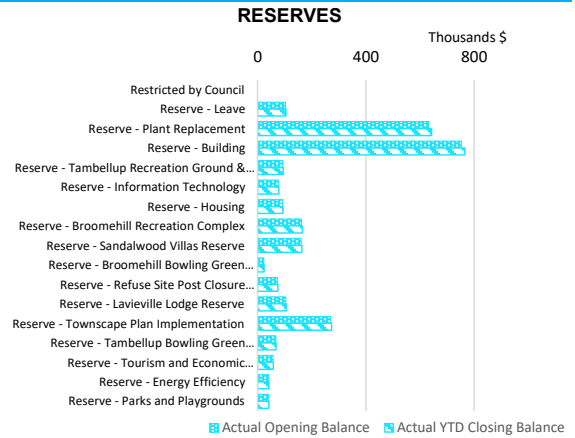
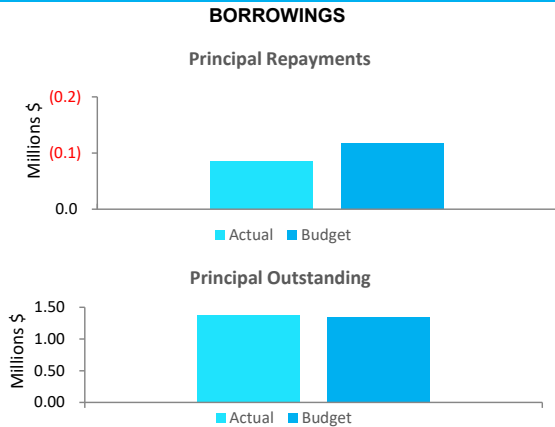
**OPERATING ACTIVITIES**



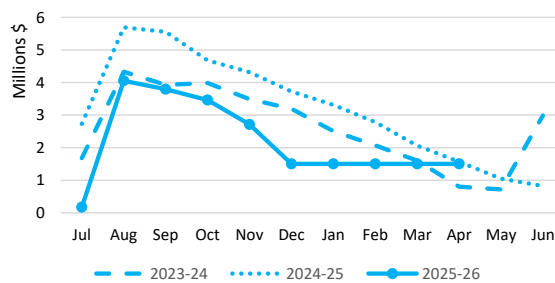
**INVESTING ACTIVITIES**



**FINANCING ACTIVITIES**



**Closing funding surplus / (deficit)**



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

**SHIRE OF BROOMEHILL-TAMBELLUP  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 30 APRIL 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	1,694,859	0	1,694,859		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>1,695,459</b>	<b>2,800,210</b>	<b>4,495,669</b>	<b>0</b>			
<b>Comprising</b>								
Cash and cash equivalents		1,695,459	0	1,695,459	0			
Reserves		0	2,800,210	2,800,210	0			
		<b>1,695,459</b>	<b>2,800,210</b>	<b>4,495,669</b>	<b>0</b>			

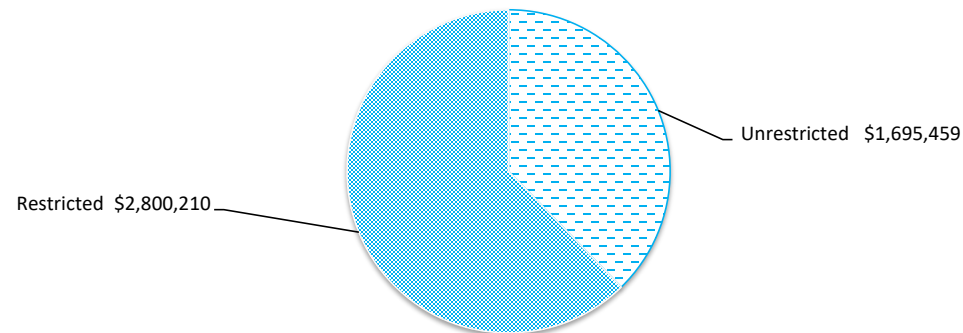
**KEY INFORMATION**

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 30 APRIL 2026**

**4 RESERVE ACCOUNTS**

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

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

**INVESTING ACTIVITIES**

**5 CAPITAL ACQUISITIONS**

Capital acquisitions	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Land - freehold land	20,000	0	0	0
Buildings	1,230,000	732,244	155,160	(577,084)
Furniture and equipment	90,000	56,662	16,351	(40,311)
Plant and equipment	1,700,400	1,485,300	499,771	(985,529)
<b>Acquisition of property, plant and equipment</b>	<b>3,040,400</b>	<b>2,274,206</b>	<b>671,282</b>	<b>(1,602,924)</b>
Infrastructure - roads	2,263,353	1,897,928	749,434	1,148,494
Infrastructure - footpaths	25,000	20,830	23,734	(2,904)
Infrastructure - parks and ovals	324,546	294,186	79,882	214,304
Infrastructure - water supply	40,000	33,330	21,744	11,586
Infrastructure - other	559,000	455,816	411,872	43,944
<b>Acquisition of infrastructure</b>	<b>3,211,899</b>	<b>2,702,090</b>	<b>1,286,666</b>	<b>1,415,424</b>
<b>Total capital acquisitions</b>	<b>6,252,299</b>	<b>4,976,296</b>	<b>1,957,948</b>	<b>(187,500)</b>
<b>Capital Acquisitions Funded By:</b>				
Capital grants and contributions	4,482,078	2,191,677	2,548,344	356,667
Other (disposals & C/Fwd)	815,000	240,000	222,409	(17,591)
Reserve accounts				
Reserve - Leave	78,000		0	0
Reserve - Plant Replacement	885,400		0	0
Reserve - Building	300,000		0	0
Reserve - Information Technology	50,000		0	0
Reserve - Housing	30,000		0	0
Reserve - Tourism and Economic Development	20,000		0	0
Reserve - Energy Efficiency	35,000		0	0
Contribution - operations	(443,179)	2,544,619	(812,805)	(3,357,424)
<b>Capital funding total</b>	<b>6,252,299</b>	<b>4,976,296</b>	<b>1,957,948</b>	<b>(3,018,348)</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.

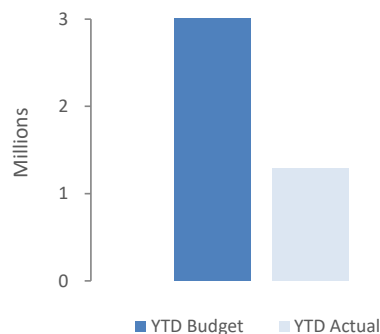
**Initial recognition and measurement for assets held at cost**

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.

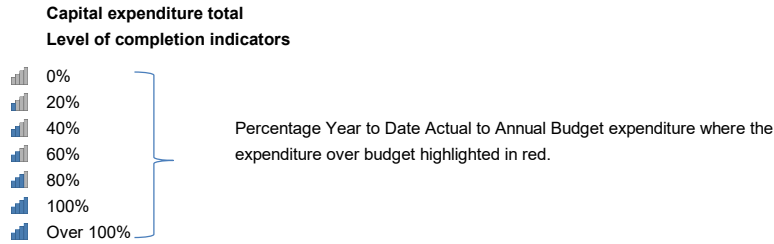
**Payments for Capital Acquisitions**



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

## INVESTING ACTIVITIES

## 5 CAPITAL ACQUISITIONS - DETAILED



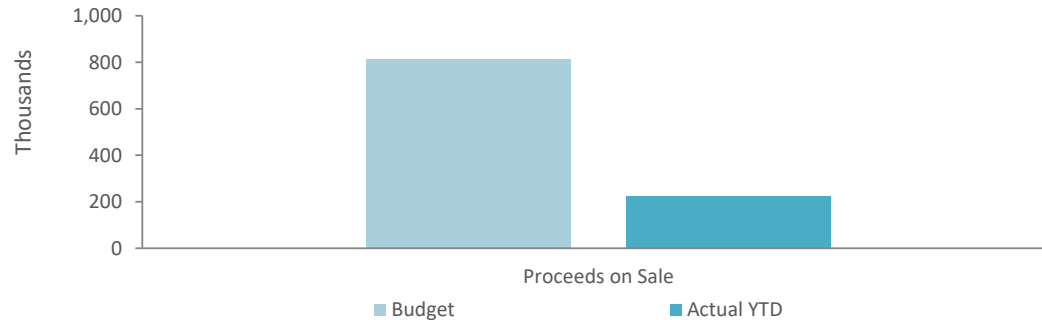
Account Description	Adopted			Variance
	Budget	YTD Budget	YTD Actual	(Under)/Over
	\$	\$	\$	\$
<b>Land</b>				
Subdivision costs - Jam Creek Rd dam (Water Corp)	20,000	0	0	-
	20,000	0	0	-
<b>Buildings</b>				
Dog Pound improvements	10,000	9,999	0	9,999
Tambellup Youth Centre - buildings upgrades/office	200,000	133,332	6,128	127,204
Tambellup Hall - external paint	45,000	37,500	43,885	(6,385)
Tambellup Pavilion - acoustics	38,500	36,830	0	36,830
Tambellup Depot workshop - oil store	0	0	0	-
Broomehill Caravan Park - 1 bedroom cabin	250,000	83,333	0	83,333
Broomehill Caravan Park - building upgrades	35,000	35,000	10,340	24,660
Tambellup Caravan Park - cabins and laundry/cleaners store	651,500	396,250	94,806	301,444
	1,230,000	732,244	155,160	577,084
<b>Furniture &amp; Equipment</b>				
Electronic Document Management System (records)	50,000	16,666	0	16,666
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	56,662	16,351	40,311
<b>Plant &amp; Equipment</b>				
Administration Vehicles	135,000	135,000	55,733	79,267
Road Vehicles	1,565,400	1,350,300	444,038	906,262
	1,700,400	1,485,300	499,771	985,529
<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	152,589	332,907
Tieline Road - widen & reseal to 7.0m	274,600	274,596	243,517	31,079
Warrenup Road - construct & seal to 7m	693,183	442,922	100,438	342,484
Taylor Street - asphalt overlay	10,000	10,000	0	10,000
Pallinup Road - construct & seal	166,500	110,992	11,485	99,507
Beejenup Road - gravel resheeting	178,892	119,256	62,294	56,962
Broomehill-Kojonup Road - widen & seal shoulder, install audibleline marking	110,456	110,454	22,296	88,158
Nardlah Road	119,501	119,501	94,364	25,137
Gnowangerup-Tambellup Road	165,221	165,221	59,276	105,945
	2,263,353	1,897,928	749,434	1,148,494
<b>Infrastructure - Footpaths</b>				
Streetscape - Tambellup (Crowden St footpaths/street trees)	25,000	20,830	23,734	(2,904)
	25,000	20,830	23,734	(2,904)
<b>Infrastructure - Parks and Ovals</b>				
Tambellup Oval - upgrade reticulation controller, wiring & automate	122,113	105,093	0	105,093
Broomehill Rec Complex - landscaping spectator area	50,000	41,660	52,895	(11,235)
Gordon River Facilities - 5 Year Plan implementation	0	0	15,100	(15,100)
Broomehill Rec Complex - Water Security Plan	137,433	134,933	7,066	127,867
Tambellup Pavilion - solar lighting	15,000	12,500	4,820	7,680
	324,546	294,186	79,882	214,304
<b>Infrastructure - Water Supply</b>				
India Street Dam - fencing	40,000	33,330	21,744	11,586
	40,000	33,330	21,744	11,586
<b>Infrastructure - Other</b>				
Tambellup Caravan Park - park infrastructure	500,000	416,660	405,876	10,784
Tambellup Cemetery - seating, bollards, parking	9,000	7,500	0	7,500
Broomehill Caravan Park - parking, gravel road to unpowered, extend 2 bays	10,000	8,330	0	8,330
Broomehill Caravan Park - solar lighting	20,000	16,660	5,996	10,664
Tambellup Youth Centre - extend seal (court surface/parking)	20,000	6,666	0	6,666
	559,000	455,816	411,872	43,944
	<b>6,252,299</b>	<b>4,976,296</b>	<b>1,957,948</b>	<b>3,018,348</b>

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

**OPERATING ACTIVITIES**

**6 DISPOSAL OF ASSETS**

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

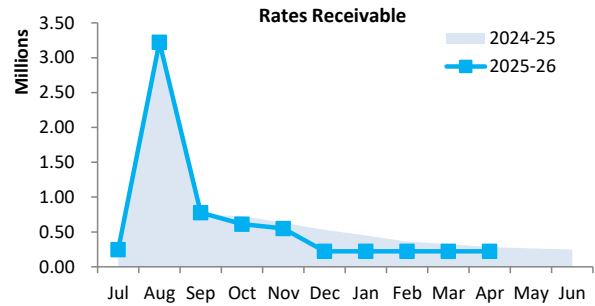


**SHIRE OF BROOMEHILL-TAMBELLUP  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 30 APRIL 2026**

**OPERATING ACTIVITIES**

**7 RECEIVABLES**

Rates receivable	30 June 2025	30 Apr 2026
	\$	\$
Opening arrears previous years	297,715	353,564
Levied this year	3,259,312	3,188,883
Less - collections to date	(3,203,463)	(3,320,176)
Gross rates collectable	<b>353,564</b>	<b>222,271</b>
<b>Net rates collectable</b>	<b>353,564</b>	<b>222,271</b>
% Collected	90.1%	93.7%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(1,586)	36,959	715	105	14,119	50,312
Percentage	(3.2%)	73.5%	1.4%	0.2%	28.1%	
<b>Balance per trial balance</b>						
Trade receivables						50,312
GST receivable						66,269
<b>Total receivables general outstanding</b>						<b>116,581</b>

Amounts shown above include GST (where applicable)

**KEY INFORMATION**

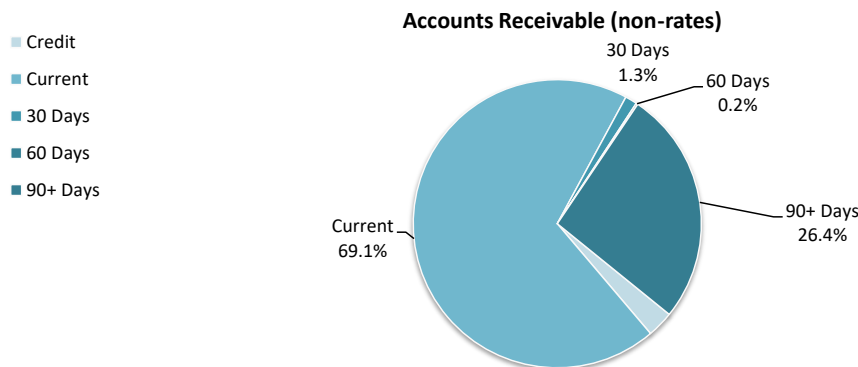
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods and services performed in the ordinary course of business.

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

**Classification and subsequent measurement**

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

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



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

**OPERATING ACTIVITIES**

**8 OTHER CURRENT ASSETS**

	Opening Balance 1 July 2025	Asset Increase	Asset Reduction	Closing Balance 30 April 2026
<b>Other current assets</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</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 30 APRIL 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						6,268
Other Payables Bonds and Deposits						12,725
Other Payables Building Retention Bonds						43,614
Other Payables Sundry Items						11,710
Other Payables Licensing						(528)
PAYG Taxation						45,233
						<b>119,022</b>

**Total payables general outstanding**

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

**KEY INFORMATION**

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

**Aged Payables**

- Credit
- Current
- 30 Days
- 60 Days
- 90+ Days

Credit    Current    30 Days    60 Days    90+ Days  
 0%        0%        0%        0%        0%

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

**OPERATING ACTIVITIES**

**10 RATE REVENUE**

**General rate revenue**

RATE TYPE	Rate in	Number of	Rateable	Rate	Budget	Total	Rate	YTD Actual	Total
	\$ (cents)	Properties	Value	Revenue	Interim	Revenue	Revenue	Interim	Revenue
				\$	\$	\$	\$	\$	\$
<b>Gross rental value</b>									
GRV - Residential	0.082650	250	3,458,842	285,800	0	285,800	285,873	0	285,873
GRV - Commercial	0.082650	13	231,810	19,200	0	19,200	19,159	0	19,159
<b>Unimproved value</b>									
UV - Rural	0.004115	337	686,603,000	2,823,900	0	2,823,900	2,825,372	37	2,825,409
UV - Mining	0.004115	0	0	0	0	0	0	157	157
<b>Sub-total</b>		<b>600</b>	<b>690,293,652</b>	<b>3,128,900</b>	<b>0</b>	<b>3,128,900</b>	<b>3,130,404</b>	<b>194</b>	<b>3,130,598</b>
<b>Minimum payment</b>									
<b>Minimum Payment \$</b>									
<b>Gross rental value</b>									
GRV - Residential	645	124	238,324	80,000	0	80,000	79,980	0	79,980
GRV - Commercial	645	1	720	600	0	600	645	0	645
<b>Unimproved value</b>									
UV - Rural	645	71	7,430,300	45,800	0	45,800	45,795	0	45,795
UV - Mining	645	4	47,306	2,600	0	2,600	2,580	0	2,580
<b>Sub-total</b>		<b>200</b>	<b>7,716,650</b>	<b>129,000</b>	<b>0</b>	<b>129,000</b>	<b>129,000</b>	<b>0</b>	<b>129,000</b>
Discount						(125,000)			(126,288)
Rates Written Off						(25,000)			(19,545)
<b>Amount from general rates</b>						<b>3,107,900</b>			<b>3,113,765</b>
Ex-gratia rates						75,500			75,118
<b>Total general rates</b>						<b>3,183,400</b>			<b>3,188,883</b>

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

**FINANCING ACTIVITIES**

**11 BORROWINGS**

**Repayments - borrowings**

Information on borrowings	Loan No.	New Loans			Principal Repayments		Principal Outstanding		Interest Repayments	
		1 July 2025	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Particulars		\$	\$	\$	\$	\$	\$	\$	\$	\$
Tambellup Pavilion	99	795,372	0	0	(52,782)	(52,800)	742,590	742,572	15,947	(37,300)
GROH Housing	100	662,274	0	0	(32,029)	(64,300)	630,245	597,974	6,159	(17,200)
<b>Total</b>		<b>1,457,646</b>	<b>0</b>	<b>0</b>	<b>(84,811)</b>	<b>(117,100)</b>	<b>1,372,835</b>	<b>1,340,546</b>	<b>22,106</b>	<b>(54,500)</b>
Current borrowings		117,100					32,326			
Non-current borrowings		1,340,546					1,340,508			
		<b>1,457,646</b>					<b>1,372,834</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.

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

**OPERATING ACTIVITIES**

**12 OTHER CURRENT LIABILITIES**

Other current liabilities	Note	Opening Balance 1 July 2025 \$	Liability transferred from/(to) non current \$	Liability Increase \$	Liability Reduction \$	Closing Balance 30 April 2026 \$
<b>Other liabilities</b>						
Contract liabilities		33,810	0			33,810
<b>Total other liabilities</b>		33,810	0	0	0	33,810
<b>Employee Related Provisions</b>						
Provision for annual and long service leave - current		508,425	0	0	0	508,425
<b>Total Provisions</b>		508,425	0	0	0	508,425
<b>Total other current liabilities</b>		<b>542,235</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>542,235</b>

Amounts shown above include GST (where applicable)

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

**KEY INFORMATION**

**Provisions**

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

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

**Employee Related Provisions**

**Short-term employee benefits**

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

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

**Other long-term employee benefits**

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

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

**Contract liabilities**

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

**Capital grant/contribution liabilities**

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

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

## OPERATING ACTIVITIES

## 13 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue					
	Liability	Increase in	Decrease in	Liability	Current	Adopted	YTD	Annual	Budget	YTD	
	1 July 2025	Liability	Liability	30 Apr 2026	Liability	Budget	Budget	Variations	Expected	Revenue	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<b>Grants and subsidies</b>											
Revenue - FAGS General Purpose				0		630,000	472,500	630,000	0	630,000	479,457
Revenue - FAGS Local Roads				0		470,000	352,500	470,000	0	470,000	323,160
Revenue - ESL Grant				0		56,100	56,100	56,100	0	56,100	65,599
Revenue - Other Fire Prevention				0		35,200	29,330	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	3,160	3,800	0	3,800	3,427
Revenue - Broomehill Library				0		0	0	0	0	0	2,891
Revenue - Direct Grant				0		237,700	237,700	237,700	0	237,700	237,756
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,432,800</b>	<b>1,151,290</b>	<b>1,432,800</b>	<b>0</b>	<b>1,432,800</b>	<b>1,133,145</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	41,660	50,000	0	50,000	2,964
Revenue - Broomehill Recreation Complex				0		2,500	2,080	2,500	0	2,500	0
Revenue - Tambellup Pavilion				0		0	0	0	0	0	5,250
Revenue - Other Recreation & Sport				0		20,000	16,660	20,000	0	20,000	1,179
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>81,500</b>	<b>60,400</b>	<b>81,500</b>	<b>0</b>	<b>81,500</b>	<b>9,393</b>
<b>TOTALS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,514,300</b>	<b>1,211,690</b>	<b>1,514,300</b>	<b>0</b>	<b>1,514,300</b>	<b>1,142,537</b>

SHIRE OF BROOMEHILL-TAMBELLUP  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 30 APRIL 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	30 Apr 2026	Liability	Budget	Budget	Variations	Expected	Revenue	
	\$	\$	(As revenue)	\$	\$	\$	\$	\$	\$	\$	
<b>Capital grants and subsidies</b>											
Revenue - Other Welfare				0	0	156,500	0	156,500	0	156,500	0
Revenue - Tambellup Hall				0	0	43,300	0	43,300	0	43,300	0
Revenue - Other Recreation & Sport				0	0	102,100	217,536	234,546	132,446	234,546	100,000
Revenue - Grants Roads to Recovery				0	0	1,171,900	390,633	1,364,462	192,562	1,364,462	805,392
Revenue - Grants Black Spot				0	0	0	151,852	189,814	189,814	189,814	107,792
Revenue - Grants Regional Road Group				0	0	1,020,000	1,020,000	1,020,000	0	1,020,000	620,000
Revenue - Local Roads & Community Infrastructure Program				0	0	552,200	280,200	552,200	0	552,200	280,033
Revenue - Grants Other Funding				0	0	0	110,456	110,456	110,456	110,456	635,127
Revenue - Broomehill Caravan Park				0	0	21,000	21,000	21,000	0	21,000	0
Revenue - Tambellup Caravan Park				0	0	363,800	0	363,800	0	363,800	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,430,800</b>	<b>2,191,677</b>	<b>4,056,078</b>	<b>625,278</b>	<b>4,056,078</b>	<b>2,548,344</b>
<b>Capital contributions</b>											
Revenue - Tambellup Caravan Park				0	0	250,000	0	426,000	176,000	426,000	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>250,000</b>	<b>0</b>	<b>426,000</b>	<b>176,000</b>	<b>426,000</b>	<b>0</b>
<b>TOTALS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,680,800</b>	<b>2,191,677</b>	<b>4,482,078</b>	<b>801,278</b>	<b>4,482,078</b>	<b>2,548,344</b>

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

## 15 BUDGET AMENDMENTS

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

Description	Council Resolution	Classification	Non Cash	Increase in	Decrease in	Amended Budget Running Balance
			Adjustment	Cash	Cash	
			\$	\$	\$	\$
<b>Budget adoption</b>						134,979
Revenue - Other Recreation & Sport	089/25	Capital revenue		132,446		267,425
Tambellup Oval - upgrade reticulation	089/25	Capital expenses		(20,013)		247,412
Broomehill Rec Complex - water security	089/25	Capital expenses		(122,433)		124,979
Expense - Water Supplies	089/25	Operating expenses		10,000		134,979
Revenue - Grants Other Funding	090/25	Capital revenue		784,693		919,672
Revenue - Grants Black Spot	090/25	Capital revenue		189,814		1,109,486
Broomehill-Kojonup Road - culvert & shoulder	090/25	Capital expenses		(784,693)		324,793
Nardlah Road - install rumble strips..	090/25	Capital expenses		(119,501)		205,292
Gnowangerup-Tambellup Road - extend culvert	090/25	Capital expenses		(165,221)		40,071
Taylor Street - asphalt overlay	090/25	Capital expenses			65,000	105,071
Beejenup Road - gravel resheeting	090/25	Operating expenses			29,908	134,979
Revenue - Rates Reimbursement	34/2026	Operating revenue		(50,000)		84,979
Expense - Rates General	34/2026	Operating expenses			50,000	134,979
Expense - Members of Council	34/2026	Operating expenses		(15,000)		119,979
Expense - Broomehill Admin Building & Ch	34/2026	Operating expenses			20,000	139,979
Expense - Audit Risk & Improvement Commi	34/2026	Operating expenses		(11,500)		128,479
Expense - VROC	34/2026	Operating expenses		(2,000)		126,479
Expense - Strategic Resource Plan	34/2026	Operating expenses			20,000	146,479
Expense - Long Term Financial Plan	34/2026	Operating expenses		(7,000)		139,479
Expense - Community Strategic Plan	34/2026	Operating expenses			10,000	149,479
Expense - Corporate Business Plan	34/2026	Operating expenses			15,000	164,479
Expense - Workforce Plan	34/2026	Operating expenses			5,000	169,479
Expense - Consultancy Services	34/2026	Operating expenses		(25,000)		144,479
Expense - Administration General	34/2026	Operating expenses			266,000	410,479
Expense - Administration General	34/2026	Operating expenses		(265,000)		145,479
Expense - Animal Control	34/2026	Operating expenses		(16,000)		129,479
Expense - Town Planning	34/2026	Operating expenses			25,000	154,479
Expense - Tambellup Cemetery	34/2026	Operating expenses			4,000	158,479
Expense - Broomehill Recreation Complex	34/2026	Operating expenses		(5,500)		152,979
Expense - Community Grants Program	34/2026	Operating expenses			15,000	167,979
Expense - Tambellup Pavilion	34/2026	Operating expenses		(10,000)		157,979
Tambellup Pavilion - acoustics	34/2026	Capital expenses		(28,500)		129,479
Expense - Heritage Trail	34/2026	Operating expenses			11,000	140,479
Revenue - Grants Roads to Recovery	34/2026	Capital revenue			192,562	333,041
Revenue - Grants Other Funding	34/2026	Capital revenue		(674,237)		(341,196)
Warrenup Rd - slk 12.51 to 16.43 - Const	34/2026	Capital expenses		(57,583)		(398,779)
Tieline Road - widen & reseal to 7.0m	34/2026	Capital expenses		(30,000)		(428,779)
Broomehill-Kojonup Road - culvert and sh	34/2026	Capital expenses			674,237	245,458
Expense - Road Maintenance	34/2026	Operating expenses			30,000	275,458
Expense - RAMM Road Inventory	34/2026	Operating expenses			10,000	285,458
Tambellup Depot workshop - oilstore	34/2026	Capital expenses			25,000	310,458
Revenue - Tambellup Caravan Park	34/2026	Capital revenue			176,000	486,458
Expense - Other Tourism & Area Promotion	34/2026	Operating expenses			10,000	496,458
Expense - Railway Building	34/2026	Operating expenses		(6,200)		490,258
LRICIP3 - Broomehill Caravan Park - build	34/2026	Capital expenses		(35,000)		455,258
LRICIP3 - Tambellup Caravan Park - cabins	34/2026	Capital expenses		(176,000)		279,258
Expense - Public Works Overhead	34/2026	Operating expenses		(20,000)		259,258
Expense - Plant Operation	34/2026	Operating expenses			10,700	269,958
				<b>(1,529,428)</b>	<b>1,664,407</b>	<b>134,979</b>