

SHIRE OF BROOMEHILL-TAMBELLUP

MONTHLY FINANCIAL REPORT

For the Period Ended 30 June 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 JUNE 2026

	Supplementary Information	Adopted Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.
OPERATING ACTIVITIES							
Revenue from operating activities							
General rates	10	3,183,400	3,183,400	3,212,827	29,427	0.92%	▲
Grants, subsidies and contributions	13	1,514,300	1,514,300	3,328,213	1,813,913	119.79%	▲
Fees and charges		518,300	518,300	510,452	(7,848)	(1.51%)	
Interest revenue		140,700	140,700	140,298	(402)	(0.29%)	
Other revenue		269,600	269,600	320,164	50,564	18.76%	▲
Profit on asset disposals	6	61,900	61,900	47,809	(14,091)	(22.76%)	▼
		5,688,200	5,688,200	7,559,763	1,871,563	32.90%	
Expenditure from operating activities							
Employee costs		(2,544,500)	(2,544,500)	(2,644,639)	(100,139)	(3.94%)	▼
Materials and contracts		(2,754,957)	(2,754,957)	(2,272,184)	482,773	17.52%	▲
Utility charges		(245,900)	(245,900)	(222,796)	23,104	9.40%	▲
Depreciation		(2,201,700)	(2,201,700)	(2,104,968)	96,732	4.39%	▲
Finance costs		(54,500)	(54,500)	(36,487)	18,013	33.05%	▲
Insurance		(214,600)	(214,600)	(192,874)	21,726	10.12%	▲
Other expenditure		(220,400)	(220,400)	(236,123)	(15,723)	(7.13%)	▼
Loss on asset disposals	6	(89,300)	(89,300)	(30,370)	58,930	65.99%	▲
		(8,325,857)	(8,325,857)	(7,740,441)	585,416	7.03%	
Non-cash amounts excluded from operating activities	Note 2(b)	2,229,100	2,229,100	2,087,529	(141,571)	(6.35%)	▼
Amount attributable to operating activities		(408,557)	(408,557)	1,906,851	2,315,408	566.73%	
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and contributions	14	4,482,078	4,482,078	2,529,560	(1,952,518)	(43.56%)	▼
Proceeds from disposal of assets	6	815,000	815,000	526,500	(288,500)	(35.40%)	▼
		5,297,078	5,297,078	3,056,060	(2,241,018)	(42.31%)	
Outflows from investing activities							
Payments for property, plant and equipment	5	(3,068,043)	(3,068,043)	(1,526,258)	1,541,785	50.25%	▲
Payments for construction of infrastructure	5	(3,191,899)	(3,191,899)	(2,326,981)	864,918	27.10%	▲
		(6,259,942)	(6,259,942)	(3,853,239)	2,406,703	38.45%	
Amount attributable to investing activities		(962,864)	(962,864)	(797,179)	165,685	17.21%	
FINANCING ACTIVITIES							
Inflows from financing activities							
Transfer from reserves	4	1,398,400	1,398,400	1,049,991	(348,409)	(24.91%)	▼
		1,398,400	1,398,400	1,049,991	(348,409)	(24.91%)	
Outflows from financing activities							
Repayment of borrowings	11	(117,100)	(117,100)	(117,137)	(37)	(0.03%)	
Transfer to reserves	4	(721,900)	(721,900)	(709,225)	12,675	1.76%	▲
		(839,000)	(839,000)	(826,362)	12,638	1.51%	
Amount attributable to financing activities		559,400	559,400	223,629	(335,771)	(60.02%)	
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year		812,021	812,021	812,021	0	0.00%	
Amount attributable to operating activities		(408,557)	(408,557)	1,906,851	2,315,408	566.73%	▲
Amount attributable to investing activities		(962,864)	(962,864)	(797,179)	165,685	17.21%	▲
Amount attributable to financing activities		559,400	559,400	223,629	(335,771)	(60.02%)	▼
Surplus or deficit after imposition of general rates		0	0	2,145,322	2,145,322	0.00%	▲

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 JUNE 2026

	Supplementary Information	30 June 2025	30 June 2026
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	970,348	2,854,556
Trade and other receivables		771,059	889,068
Other financial assets		2,751,500	2,410,734
Inventories	8	26,279	26,279
TOTAL CURRENT ASSETS		4,519,186	6,180,637
NON-CURRENT ASSETS			
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	20,166,987
Infrastructure		138,336,369	139,355,138
TOTAL NON-CURRENT ASSETS		158,546,844	159,822,420
TOTAL ASSETS		163,066,030	166,003,057
CURRENT LIABILITIES			
Trade and other payables	9	921,853	417,735
Other liabilities	12	33,810	1,206,846
Borrowings	11	117,137	0
Employee related provisions	12	508,425	508,425
TOTAL CURRENT LIABILITIES		1,581,225	2,133,006
NON-CURRENT LIABILITIES			
Borrowings	11	1,340,508	1,340,508
Employee related provisions		35,015	35,015
TOTAL NON-CURRENT LIABILITIES		1,375,523	1,375,523
TOTAL LIABILITIES		2,956,748	3,508,530
NET ASSETS		160,109,282	162,494,527
EQUITY			
Retained surplus		42,841,012	45,567,025
Reserve accounts	4	2,751,502	2,410,734
Revaluation surplus		114,516,768	114,516,768
TOTAL EQUITY		160,109,282	162,494,527

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 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 30 June 2026

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

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

		Adopted Budget Opening	Last Year Closing	Year to Date
	Supplementary Information	30 June 2025	30 June 2025	30 June 2026
(a) Net current assets used in the Statement of Financial Activity				
Current assets		\$	\$	\$
Cash and cash equivalents	3	3,722,992	970,348	2,854,556
Trade and other receivables		668,462	771,059	889,068
Other financial assets		0	2,751,500	2,410,734
Inventories	8	13,572	26,279	26,279
		4,405,026	4,519,186	6,180,637
Less: current liabilities				
Trade and other payables	9	(675,585)	(921,853)	(417,735)
Other liabilities	12	(20,451)	(33,810)	(1,206,846)
Borrowings	11	(113,902)	(117,137)	0
Employee related provisions	12	(389,335)	(508,425)	(508,425)
		(1,199,273)	(1,581,225)	(2,133,006)
Net current assets		3,205,753	2,937,961	4,047,631
Less: Total adjustments to net current assets	Note 2(c)	(2,248,263)	(2,125,938)	(1,902,309)
Closing funding surplus / (deficit)		957,490	812,023	2,145,322

(b) Non-cash amounts excluded from operating activities

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

		Adopted Budget	YTD Budget (a)	YTD Actual (b)
		\$	\$	\$
Non-cash amounts excluded from operating activities				
Adjustments to operating activities				
Less: Profit on asset disposals	6	(61,900)	(61,900)	(47,809)
Add: Loss on asset disposals	6	89,300	89,300	30,370
Add: Depreciation		2,201,700	2,201,700	2,104,968
Total non-cash amounts excluded from operating activities		2,229,100	2,229,100	2,087,529

(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	Last Year Closing	Year to Date
		30 June 2025	30 June 2025	30 June 2026
		\$	\$	\$
Adjustments to net current assets				
Less: Reserve accounts	4	(2,751,500)	(2,751,500)	(2,410,734)
Add: Current liabilities not expected to be cleared at the end of the year:				
- Current portion of borrowings	11	113,902	117,137	0
- Employee benefit provisions	4	389,335	508,425	508,425
Total adjustments to net current assets	Note 2(a)	(2,248,263)	(2,125,938)	(1,902,309)

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 JUNE 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. %	
	\$	%	
Revenue from operating activities			
General rates	29,427	0.92%	▲
Timing - Rates received are slightly higher than anticipated			
Grants, subsidies and contributions	1,813,913	119.79%	▲
Timing - Financial Assistance Grant payments were received earlier than budgeted			
Other revenue	50,564	18.76%	▲
The main variances relates to increase in reimbursement for workers compensation.			
Profit on asset disposals	(14,091)	(22.76%)	▼
The variance relates to a number of capital projects not finalised in 2025/26			
Expenditure from operating activities			
Materials and contracts	482,773	17.52%	▲
Timing - Admin allocation less than anticipated			
Utility charges	23,104	9.40%	▲
Timing - the main variance relates to lower standpipe water charges, as usage is lower than anticipated.			
Depreciation	96,732	4.39%	▲
Timing - Tourism & Area Promotion depreciation accounts for almost 50% of this variance, other lower variances are concentrated within the Transport program			
Finance costs	18,013	33.05%	▲
Timing - loan repayment budget profiling has been impacted by the reversal of beginning of year accruals			
Insurance	21,726	10.12%	▲
Permanent - minor savings across a number of accounts			
Other expenditure	(15,723)	(7.13%)	▼
Timing - minimal expenditure variances across multiple accounts.			
Loss on asset disposals	58,930	65.99%	▲
Timing - plant relating to the Plant Replacement Program.			
Non-cash amounts excluded from operating activities	(141,571)	(6.35%)	▼
Timing - the variance relates to movement of employee provisions, which are reviewed annually			
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	(1,952,518)	(43.56%)	▼
The variance relates to several capital grants , including Roads to Recovery (R2R), Regional Road Group (RRG) - Projects incomplete C/F 26/27. Local Roads and Community Infrastructure (LRCI), and the TA Cropping Group projects the variance relates to contract liabilities - recognition of revenue in accordance with accounting standards, along with pecific funding conditions attached to grant agreements.			
Proceeds from disposal of assets	(288,500)	(35.40%)	▼
The vriance primarily relates to a number of plant disposals that did not occur during the 2025/26 financial year.			

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

There are a number of variances with the main drivers being Buildings - TA Youth Centre, BH & TA Caravan Park Chalets and Broomehill Rec Complex - Water Security Plan, RRG, R2R & RRSP Road Programs C/F

Payments for construction of infrastructure

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

Inflows from financing activities

Transfer from reserves

Transfer actual from Reserves was lower than the budget reflecting lower than anticipated expenditure.

Outflows from financing activities

Transfer to reserves

Transfer to Reserves was less than budget due to lower interest revenue than originally forecast.

Surplus or deficit after imposition of general rates

Due to variances described above

Var. \$	Var. %	
\$	%	
1,541,785	50.25%	▲
864,918	27.10%	▲
(348,409)	(24.91%)	▼
12,675	1.76%	▲
2,145,322	0.00%	▲

SHIRE OF BROOMEHILL-TAMBELLUP

SUPPLEMENTARY INFORMATION

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

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$0.81 M	\$0.81 M	\$0.81 M	\$0.00 M
Closing	\$0.00 M	\$0.00 M	\$2.15 M	\$2.15 M
Refer to Statement of Financial Activity				

Cash and cash equivalents			Payables			Receivables		
	\$5.27 M	% of total		\$0.42 M	% Outstanding		\$0.69 M	% Collected
Unrestricted Cash	\$2.85 M	54.2%	Trade Payables	\$0.25 M		Rates Receivable	\$0.20 M	94.3%
Restricted Cash	\$2.41 M	45.8%	0 to 30 Days		80.1%	Trade Receivable	\$0.69 M	% Outstanding
			Over 30 Days		20.0%	Over 30 Days		90.9%
			Over 90 Days		5.4%	Over 90 Days		2.5%
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)
	(\$0.41 M)	(\$0.41 M)	\$1.91 M	\$2.32 M
Refer to Statement of Financial Activity				

Rates Revenue			Grants and Contributions			Fees and Charges		
	YTD Actual	% Variance		YTD Actual	% Variance		YTD Actual	% Variance
	\$3.21 M			\$3.33 M			\$0.51 M	
	\$3.18 M	0.9%		\$1.51 M	119.8%		\$0.52 M	(1.5%)
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)
	(\$0.96 M)	(\$0.96 M)	(\$0.80 M)	\$0.17 M
Refer to Statement of Financial Activity				

Proceeds on sale			Asset Acquisition			Capital Grants		
	YTD Actual	%		YTD Actual	% Spent		YTD Actual	% Received
	\$0.53 M			\$2.33 M			\$2.53 M	
	\$0.82 M	(35.4%)		\$3.19 M	(27.1%)		\$4.48 M	(43.6%)
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	\$0.56 M	\$0.22 M	(\$0.34 M)
Refer to Statement of Financial Activity				

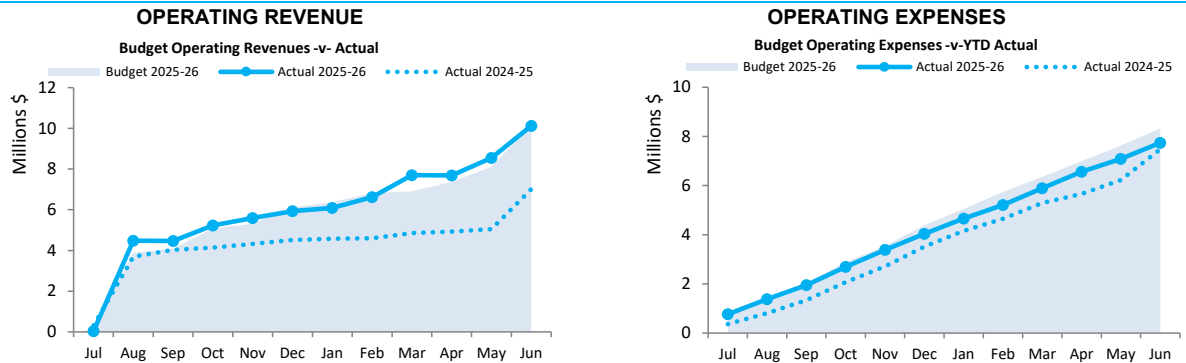
Borrowings			Reserves		
Principal repayments	(\$0.12 M)		Reserves balance	\$2.41 M	
Interest expense	(\$0.04 M)		Interest earned	\$0.11 M	
Principal due	\$1.34 M				
Refer to 11 - Borrowings			Refer to 4 - Cash Reserves		

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

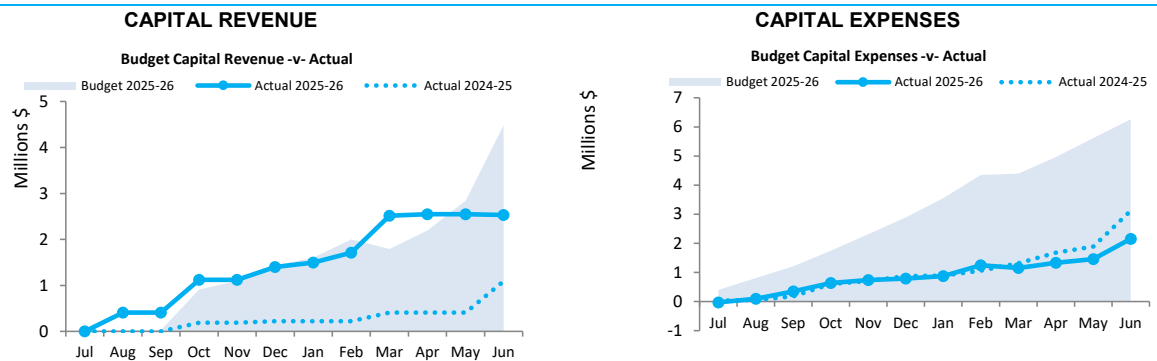
**SHIRE OF BROOMEHILL-TAMBELLUP
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 2026**

2 KEY INFORMATION - GRAPHICAL

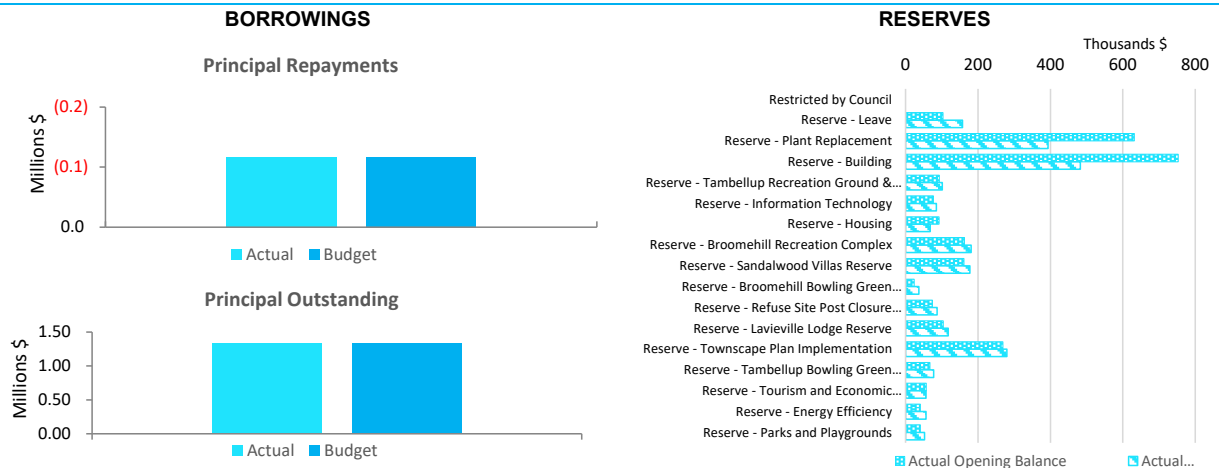
OPERATING ACTIVITIES



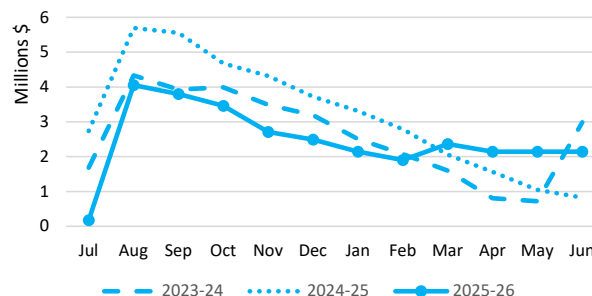
INVESTING ACTIVITIES



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 JUNE 2026

3 CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
Cash		\$	\$	\$	\$			
Cash at Bank - Municipal Fund	Cash and cash equivalents	453,956	0	453,956		Bendigo Bank		
Cash at Bank - Municipal Fund - EasySaver Account	Cash and cash equivalents	2,400,000	0	2,400,000		Bendigo Bank	1.30%	
Cash - Till Floats	Cash and cash equivalents	600	0	600				
Trust Fund Bank	Cash and cash equivalents	0	0	0	0			
Financial Assets								
Reserves	Financial assets at amortised cost	0	2,410,734	2,410,734		Bendigo Bank	3.40%	
Total		2,854,556	2,410,734	5,265,290	0			
Comprising								
Cash and cash equivalents		2,854,556	0	2,854,556	0			
Reserves		0	2,410,734	2,410,734	0			
		2,854,556	2,410,734	5,265,290	0			

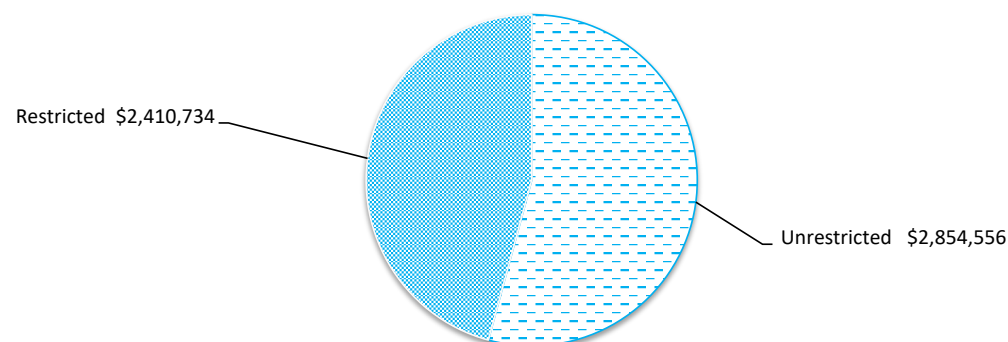
KEY INFORMATION

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

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

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

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



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

4 RESERVE ACCOUNTS

Reserve name	Budget Opening Balance	Budget Interest Earned	Budget Transfers In (+)	Budget Transfers Out (-)	Budget Closing Balance	Actual Opening Balance	Actual Interest Earned	Actual Transfers In (+)	Actual Transfers Out (-)	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Council										
Reserve - Leave	103,250	4,500	50,000	(78,000)	79,750	103,250	4,041	50,000	0	157,291
Reserve - Plant Replacement	631,620	21,000	440,000	(885,400)	207,220	631,620	24,731	440,000	(703,134)	393,217
Reserve - Building	752,943	36,000	0	(300,000)	488,943	752,943	29,481	0	(300,000)	482,425
Reserve - Tambellup Recreation Ground & Pavilion	92,937	5,000	4,300	0	102,237	92,938	3,640	5,000	0	101,577
Reserve - Information Technology	77,025	5,000	3,500	(50,000)	35,525	77,025	3,016	5,000	0	85,041
Reserve - Housing	92,756	4,500	0	(30,000)	67,256	92,756	3,631	0	(28,094)	68,293
Reserve - Broomehill Recreation Complex	162,403	9,500	12,000	0	183,903	162,403	6,357	12,000	0	180,760
Reserve - Sandalwood Villas Reserve	161,318	7,300	10,000	0	178,618	161,318	6,314	10,000	0	177,632
Reserve - Broomehill Bowling Green Replacement	23,569	1,500	12,000	0	37,069	23,570	924	12,000	0	36,494
Reserve - Refuse Site Post Closure Management	74,087	3,000	10,000	0	87,087	74,087	2,899	10,000	0	86,987
Reserve - Lavieville Lodge Reserve	104,025	4,500	10,000	0	118,525	104,025	4,072	10,000	0	118,097
Reserve - Townscape Plan Implementation	268,986	13,000	0	0	281,986	268,986	10,533	0	0	279,519
Reserve - Tambellup Bowling Green Replacement	67,225	3,000	7,500	0	77,725	67,225	2,630	7,500	0	77,355
Reserve - Tourism and Economic Development	57,306	1,800	10,000	(20,000)	49,106	57,306	2,242	10,000	(12,768)	56,781
Reserve - Energy Efficiency	41,025	1,500	20,000	(35,000)	27,525	41,025	1,606	20,000	(5,996)	56,634
Reserve - Parks and Playgrounds	41,025	1,500	10,000		52,525	41,025	1,606	10,000	0	52,630
	2,751,500	122,600	599,300	(1,398,400)	2,075,000	2,751,500	107,725	601,500	(1,049,991)	2,410,734

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

INVESTING ACTIVITIES

5 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted Budget	YTD Budget	YTD Actual	YTD Actual Variance
	\$	\$	\$	\$
Land - freehold land	20,000	20,000	12,768	(7,233)
Buildings	1,250,000	1,250,000	214,998	(1,035,002)
Furniture and equipment	90,000	90,000	38,131	(51,869)
Plant and equipment	1,708,043	1,708,043	1,260,361	(447,682)
Acquisition of property, plant and equipment	3,068,043	3,068,043	1,526,258	(1,541,786)
Infrastructure - roads	2,263,353	2,263,353	1,577,253	(686,100)
Infrastructure - footpaths	25,000	25,000	42,049	17,049
Infrastructure - parks and ovals	324,546	324,546	160,622	(163,924)
Infrastructure - water supply	40,000	40,000	54,360	14,360
Infrastructure - other	539,000	539,000	492,697	(46,303)
Acquisition of infrastructure	3,191,899	3,191,899	2,326,981	(864,918)
Total capital acquisitions	6,259,942	6,259,942	3,853,239	(2,406,703)
Capital Acquisitions Funded By:				
Capital grants and contributions	4,482,078	4,482,078	2,529,560	(1,952,518)
Other (disposals & C/Fwd)	815,000	815,000	526,500	(288,500)
Reserve accounts				
Reserve - Leave	78,000		0	0
Reserve - Plant Replacement	885,400		703,134	703,134
Reserve - Building	300,000		300,000	300,000
Reserve - Information Technology	50,000		0	0
Reserve - Housing	30,000		28,094	28,094
Reserve - Tourism and Economic Development	20,000		12,768	12,768
Reserve - Energy Efficiency	35,000		5,996	5,996
Contribution - operations	(435,536)	962,864	(252,813)	(1,215,677)
Capital funding total	6,259,942	6,259,942	3,853,239	(2,406,703)

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.

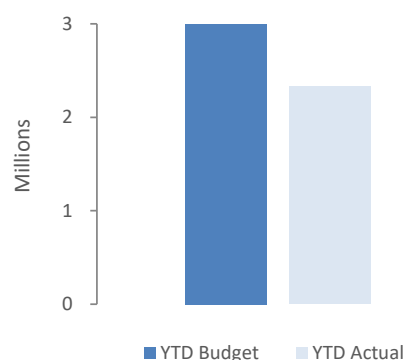
Initial recognition and measurement for assets held at cost

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



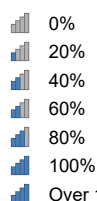
SHIRE OF BROOMEHILL-TAMBELLUP
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 2026

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.

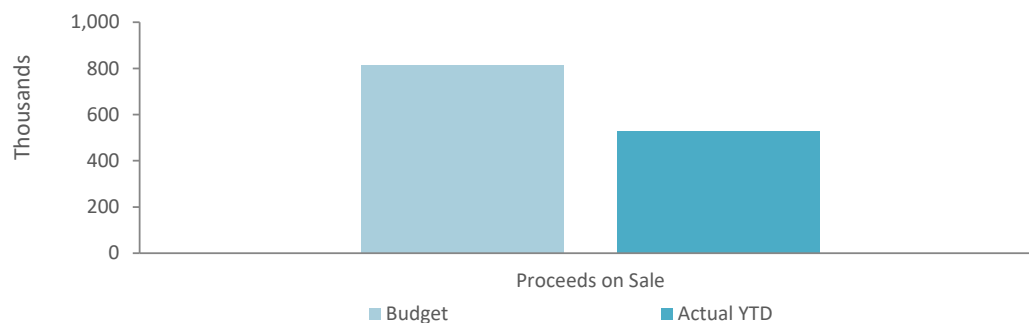
Account Description	Adopted		YTD Actual	Variance (Under)/Over
	Budget	YTD Budget		
	\$	\$	\$	\$
Land				
Subdivision costs - Jam Creek Rd dam (Water Corp)	20,000	20,000	12,768	(7,233)
	20,000	20,000	12,768	(7,233)
Buildings				
Dog Pound improvements	10,000	10,000	0	(10,000)
Tambellup Youth Centre - buildings upgrades/office	200,000	200,000	6,478	(193,522)
Tambellup Hall - external paint	45,000	45,000	43,885	(1,115)
Tambellup Pavilion - acoustics	38,500	38,500	20,063	(18,437)
Tambellup Depot workshop - oil store	0	0	0	-
Broomehill Caravan Park - 1 bedroom cabin	250,000	250,000	0	(250,000)
Broomehill Caravan Park - building upgrades	35,000	35,000	10,340	(24,660)
Tambellup Caravan Park - cabins and laundry/cleaners store	671,500	671,500	134,232	(537,268)
	1,250,000	1,250,000	214,998	(1,035,002)
Furniture & Equipment				
Electronic Document Management System (records)	50,000	50,000	0	(50,000)
Tambellup Council Chambers - acoustic panels	10,000	10,000	10,037	37
Tambellup Admin Building - blinds/window tinting throughout	30,000	30,000	28,094	(1,906)
	90,000	90,000	38,131	(51,869)
Plant & Equipment				
Administration Vehicles	135,000	135,000	55,733	(79,267)
Road Vehicles	1,573,043	1,573,043	1,204,629	(368,414)
	1,708,043	1,708,043	1,260,361	(447,682)
Infrastructure - Roads				
Tambellup West Road - repair failures & reseal	59,500	59,500	59,577	77
Tambellup West Road - repair failures & reseal	485,500	485,500	468,493	(17,007)
Tieline Road - widen & reseal to 7.0m	274,600	274,600	258,293	(16,307)
Warrenup Road - construct & seal to 7m	693,183	693,183	327,296	(365,887)
Taylor Street - asphalt overlay	10,000	10,000	13,102	3,102
Pallinup Road - construct & seal	166,500	166,500	50,597	(115,903)
Beejenup Road - gravel resheeting	178,892	178,892	105,775	(73,117)
Broomehill-Kojonup Road - widen & seal shoulder, install audibleline marking	110,456	110,456	23,649	(86,807)
Nardlah Road	119,501	119,501	100,090	(19,411)
Gnowangerup-Tambellup Road	165,221	165,221	170,381	5,160
	2,263,353	2,263,353	1,577,253	(686,100)
Infrastructure - Footpaths				
Streetscape - Tambellup (Crowden St footpaths/street trees)	25,000	25,000	42,049	17,049
	25,000	25,000	42,049	17,049
Infrastructure - Parks and Ovals				
Tambellup Oval - upgrade reticulation controller, wiring & automate	122,113	122,113	80,086	(42,027)
Broomehill Rec Complex - landscaping spectator area	50,000	50,000	52,895	2,895
Gordon River Facilities - 5 Year Plan implementation	0	0	15,755	15,755
Broomehill Rec Complex - Water Security Plan	137,433	137,433	7,066	(130,367)
Tambellup Pavilion - solar lighting	15,000	15,000	4,820	(10,180)
	324,546	324,546	160,622	(163,924)
Infrastructure - Water Supply				
India Street Dam - fencing	40,000	40,000	54,360	14,360
	40,000	40,000	54,360	14,360
Infrastructure - Other				
Tambellup Caravan Park - park infrastructure	500,000	500,000	482,661	(17,339)
Tambellup Cemetery - seating, bollards, parking	9,000	9,000	0	(9,000)
Broomehill Caravan Park - parking, gravel road to unpowered, extend 2 bays	10,000	10,000	4,040	(5,960)
Broomehill Caravan Park - solar lighting	20,000	20,000	5,996	(14,004)
Tambellup Youth Centre - extend seal (court surface/parking)	0	0	0	-
	539,000	539,000	492,697	(46,303)
	6,259,942	6,259,942	3,853,239	(2,406,703)

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

OPERATING ACTIVITIES

6 DISPOSAL OF ASSETS

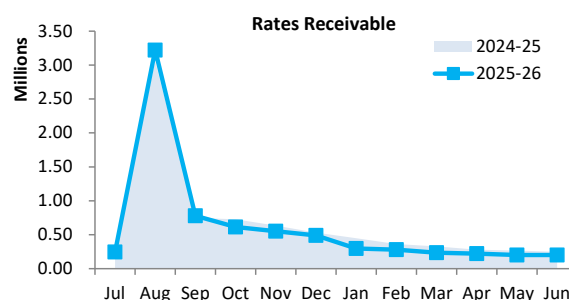
Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book	Proceeds	Profit	(Loss)	Net Book	Proceeds	Profit	(Loss)
		Value				Value			
		\$	\$	\$	\$	\$	\$	\$	\$
Plant and equipment									
	Caterpillar Grader - BH004	138,100	200,000	61,900	0	144,206	181,500	37,294	0
	Caterpillar Skid Steer - BHT92	70,000	60,000	0	(10,000)	69,469	65,000	0	(4,469)
	Kenworth truck - BHT0	139,500	130,000	0	(9,500)	140,292	130,000	0	(10,292)
	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)	47,970	38,182	0	(9,788)
	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)	47,432	36,364	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)
	BH003 2019 Toro Reelmaster 5510 2WD	0	0	0	0	24,030	34,545	10,515	0
		842,400	815,000	61,900	(89,300)	520,129	526,500	47,809	(30,370)



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

OPERATING ACTIVITIES**7 RECEIVABLES**

Rates receivable	30 June 2025	30 Jun 2026
	\$	\$
Opening arrears previous years	297,715	353,564
Levied this year	3,259,312	3,193,282
Less - collections to date	(3,203,463)	(3,345,546)
Gross rates collectable	353,564	201,300
Net rates collectable	353,564	201,300
% Collected	90.1%	94.3%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(1,586)	53,558	504,982	140	14,348	571,443
Percentage	(0.3%)	9.4%	88.4%	0.0%	2.5%	
Balance per trial balance						
Trade receivables						571,443
GST receivable						116,325
Total receivables general outstanding						687,768

Amounts shown above include GST (where applicable)

KEY INFORMATION

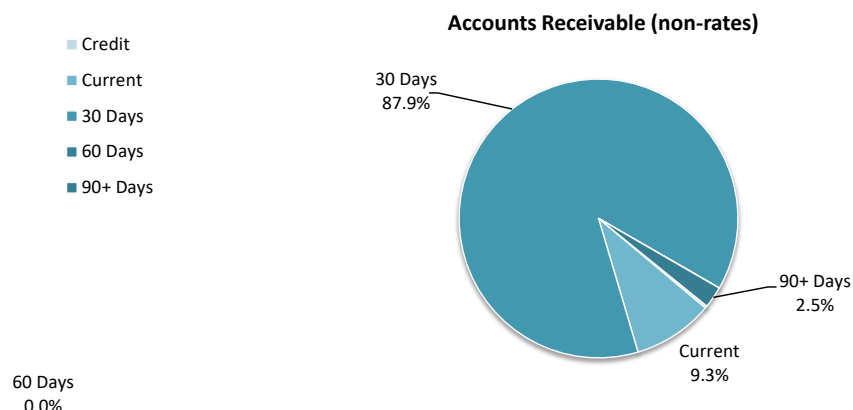
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods so and services performed in the ordinary course of business.

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 JUNE 2026**

OPERATING ACTIVITIES

8 OTHER CURRENT ASSETS

	Opening Balance	Asset Increase	Asset Reduction	Closing Balance
	1 July 2025			30 June 2026
Other current assets	\$	\$	\$	\$
Financial assets at amortised cost	2,751,500	709,225	(1,049,991)	2,410,734
Inventory				
Stock	26,279	0	0	26,279
Total other current assets	2,777,779	709,225	(1,049,991)	2,437,013
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 JUNE 2026

OPERATING ACTIVITIES

9 PAYABLES

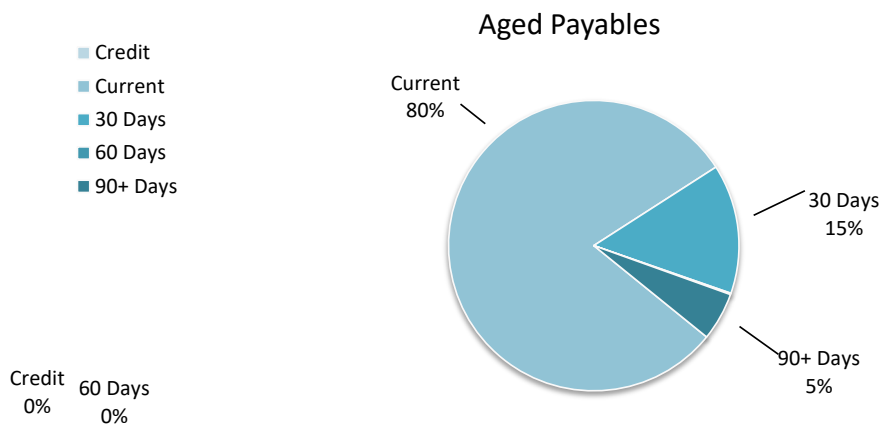
Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	203,349	36,625	383	13,599	253,956
Percentage	0.0%	80.1%	14.4%	0.2%	5.4%	
Balance per trial balance						
Sundry creditors						253,956
ATO liabilities						38,144
Other Payables Bonds and Deposits						8,690
Other Payables Building Retention Bonds						43,614
Other Payables Sundry Items						11,710
Other Payables Licensing						104
PAYG Taxation						61,517
						417,735

Total payables general outstanding

Amounts shown above include GST (where applicable)

KEY INFORMATION

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



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

OPERATING ACTIVITIES

10 RATE REVENUE

General rate revenue

RATE TYPE	Rate in	Number of	Rateable	Rate	Budget	Total	Rate	YTD Actual	Total
	\$ (cents)	Properties	Value	Revenue	Interim	Revenue	Revenue	Interim	Revenue
				\$	\$	\$	\$	\$	\$
Gross rental value									
GRV - Residential	0.082650	250	3,458,842	285,800	0	285,800	285,873	4,367	290,240
GRV - Commercial	0.082650	13	231,810	19,200	0	19,200	19,159	0	19,159
Unimproved value									
UV - Rural	0.004115	337	686,603,000	2,823,900	0	2,823,900	2,825,372	37	2,825,409
UV - Mining	0.004115	0	0	0	0	0	0	189	189
Sub-total		600	690,293,652	3,128,900	0	3,128,900	3,130,404	4,593	3,134,997
Minimum payment									
	Minimum								
	Payment \$								
Gross rental value									
GRV - Residential	645	124	238,324	80,000	0	80,000	79,980	0	79,980
GRV - Commercial	645	1	720	600	0	600	645	0	645
Unimproved value									
UV - Rural	645	71	7,430,300	45,800	0	45,800	45,795	0	45,795
UV - Mining	645	4	47,306	2,600	0	2,600	2,580	0	2,580
Sub-total		200	7,716,650	129,000	0	129,000	129,000	0	129,000
Discount						(125,000)			(126,288)
Rates Written Off						(25,000)			(19,545)
Amount from general rates						3,107,900			3,118,164
Ex-gratia rates						75,500			75,118
Total general rates						3,183,400			3,193,282

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

FINANCING ACTIVITIES

11 BORROWINGS

Repayments - borrowings

Information on borrowings		New Loans			Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	Loan No.	1 July 2025	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Tambellup Pavilion	99	795,372	0	0	(52,781)	(52,800)	742,591	742,572	(22,745)	(37,300)
GROH Housing	100	662,274	0	0	(64,356)	(64,300)	597,918	597,974	(13,741)	(17,200)
Total		1,457,646	0	0	(117,137)	(117,100)	1,340,509	1,340,546	(36,487)	(54,500)
Current borrowings		117,100					0			
Non-current borrowings		1,340,546					1,340,508			
		1,457,646					1,340,508			

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 JUNE 2026

OPERATING ACTIVITIES

12 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2025 \$	Liability transferred from/(to) non current \$	Liability Increase \$	Liability Reduction \$	Closing Balance 30 June 2026 \$
Other current liabilities						
Other liabilities						
Contract Liabilities		33,810	0	1,202,305	(29,269)	1,206,846
Total other liabilities		33,810	0	1,202,305	(29,269)	1,206,846
Employee Related Provisions						
Provision for annual and long service leave - current		508,425	0	0	0	508,425
Total Provisions		508,425	0	0	0	508,425
Total other current liabilities		542,235	0	1,202,305	(29,269)	1,715,271

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 JUNE 2026

OPERATING ACTIVITIES

13 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability				Grants, subsidies and contributions revenue					YTD Revenue Actual
	Liability	Increase in Liability	Decrease in Liability	Liability	Adopted Budget Revenue	YTD Budget	Annual Budget	Budget Variations	Expected	
	1 July 2025		(As revenue)	30 Jun 2026						
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies										
Revenue - FAGS General Purpose	0	0	0	0	630,000	630,000	630,000	0	630,000	1,724,155
Revenue - FAGS Local Roads	0	0	0	0	470,000	470,000	470,000	0	470,000	1,250,873
Revenue - ESL Grant	0	0	0	0	56,100	56,100	56,100	0	56,100	65,599
Revenue - Other Fire Prevention	0	17,593	(1,200)	16,393	35,200	35,200	35,200	0	35,200	0
Revenue - Other Law, Order & Public Safety	0	0	0	0	0	0	0	0	0	3,262
Revenue - Tambellup Hall	0	0	0	0	3,800	3,800	3,800	0	3,800	3,427
Revenue - Broomehill Library	0	0	0	0	0	0	0	0	0	2,891
Revenue - Direct Grant	0	0	0	0	237,700	237,700	237,700	0	237,700	237,756
REVENUE - FIRE GRANTS & SUBSIDIES	0	0	0	0	0	0	0	0	0	1,200
Tambellup Noongar Land Corporation - Youth Centre	15,000	0	0	15,000	0	0	0	0	0	0
	15,000	17,593	(1,200)	31,393	1,432,800	1,432,800	1,432,800	0	1,432,800	3,289,163
Contributions										
Revenue - Broomehill Archive Repository	0	0	0	0	9,000	9,000	9,000	0	9,000	8,404
Revenue - Other Fire Prevention	0	0	0	0	50,000	50,000	50,000	0	50,000	4,327
Revenue - Broomehill Recreation Complex	0	0	0	0	2,500	2,500	2,500	0	2,500	0
Revenue - Tambellup Pavilion	0	0	0	0	0	0	0	0	0	5,250
Revenue - Other Recreation & Sport	0	0	0	0	20,000	20,000	20,000	0	20,000	21,069
	0	0	0	0	81,500	81,500	81,500	0	81,500	39,050
TOTALS	15,000	17,593	(1,200)	31,393	1,514,300	1,514,300	1,514,300	0	1,514,300	3,328,213

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

INVESTING ACTIVITIES

14 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities				Capital grants, subsidies and contributions revenue					
	Liability 1 July 2025	Increase in Liability	Decrease in Liability (As revenue)	Liability 30 Jun 2026	Adopted Budget Revenue	YTD Budget	Annual Budget	Budget Variations	Expected	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies										
Revenue - Other Welfare	0	0	0	0	156,500	156,500	156,500	0	156,500	0
Revenue - Tambellup Hall	0	0	0	0	43,300	43,300	43,300	0	43,300	0
Revenue - Other Recreation & Sport	0	0	0	0	102,100	234,546	234,546	132,446	234,546	100,000
Revenue - Grants Roads to Recovery	0	0	0	0	1,171,900	1,364,462	1,364,462	192,562	1,364,462	691,672
Revenue - Grants Black Spot	0	0	0	0	0	189,814	189,814	189,814	189,814	173,880
Revenue - Grants Regional Road Group	0	0	0	0	1,020,000	1,020,000	1,020,000	0	1,020,000	791,296
Revenue - Local Roads & Community Infrastructure Program	0	0	0	0	552,200	552,200	552,200	0	552,200	280,033
Revenue - Grants Other Funding	0	0	0	0	0	110,456	110,456	110,456	110,456	23,649
Revenue - Broomehill Caravan Park	0	0	0	0	21,000	21,000	21,000	0	21,000	21,376
Revenue - Tambellup Caravan Park	0	0	0	0	363,800	363,800	363,800	0	363,800	419,586
TOURISM & AREA PROMOTION - GRANTS & SUBSIDIES	0	0	0	0	0	0	0	0	0	28,068
2023/2024 LCI PhaSE 3 Youth Centre	18,810	810	0	19,620	0	0	0	0	0	0
Broomehill- Kojonup Road - RSSF	0	611,478	0	611,478	0	0	0	0	0	0
Pallinup Road - RRG	0	113,720	0	113,720	0	0	0	0	0	0
Warrenup Road - RRG	0	32,704	0	32,704	0	0	0	0	0	0
	18,810	758,712	0	777,522	3,430,800	4,056,078	4,056,078	625,278	4,056,078	2,529,560
Capital contributions										
Revenue - Tambellup Caravan Park	0	426,000	(28,068)	397,932	250,000	426,000	426,000	176,000	426,000	0
	0	426,000	(28,068)	397,932	250,000	426,000	426,000	176,000	426,000	0
TOTALS	18,810	1,184,712	(28,068)	1,175,454	3,680,800	4,482,078	4,482,078	801,278	4,482,078	2,529,560

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

15 BUDGET AMENDMENTS

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

Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
			\$	\$	\$	\$
Budget adoption						0
Adjustment of C/F Surplus Budgeted for 2024/2025		Opening surplus(deficit)			(134,979)	(134,979)
Revenue - Other Recreation & Sport	089/25	Capital revenue		132,446		(2,533)
Tambellup Oval - upgrade reticulation	089/25	Capital expenses		(20,013)		(22,546)
Broomehill Rec Complex - water security	089/25	Capital expenses		(122,433)		(144,979)
Expense - Water Supplies	089/25	Operating expenses		10,000		(134,979)
Revenue - Grants Other Funding	090/25	Capital revenue		784,693		649,714
Revenue - Grants Black Spot	090/25	Capital revenue		189,814		839,528
Broomehill-Kojonup Road - culvert & shoulder	090/25	Capital expenses		(784,693)		54,835
Nardlah Road - install rumble strips..	090/25	Capital expenses		(119,501)		(64,666)
Gnowangerup-Tambellup Road - extend culvert	090/25	Capital expenses		(165,221)		(229,887)
Taylor Street - asphalt overlay	090/25	Capital expenses			65,000	(164,887)
Beejenup Road - gravel resheeting	090/25	Operating expenses			29,908	(134,979)
Revenue - Rates Reimbursement	34/2026	Operating revenue		(50,000)		(184,979)
Expense - Rates General	34/2026	Operating expenses			50,000	(134,979)
Expense - Members of Council	34/2026	Operating expenses		(15,000)		(149,979)
Expense - Broomehill Admin Building & Ch	34/2026	Operating expenses			20,000	(129,979)
Expense - Audit Risk & Improvement Commi	34/2026	Operating expenses		(11,500)		(141,479)
Expense - VROC	34/2026	Operating expenses		(2,000)		(143,479)
Expense - Strategic Resource Plan	34/2026	Operating expenses			20,000	(123,479)
Expense - Long Term Financial Plan	34/2026	Operating expenses		(7,000)		(130,479)
Expense - Community Strategic Plan	34/2026	Operating expenses			10,000	(120,479)
Expense - Corporate Business Plan	34/2026	Operating expenses			15,000	(105,479)
Expense - Workforce Plan	34/2026	Operating expenses			5,000	(100,479)
Expense - Consultancy Services	34/2026	Operating expenses		(25,000)		(125,479)
Expense - Administration General	34/2026	Operating expenses			266,000	140,521
Expense - Administration General	34/2026	Operating expenses		(265,000)		(124,479)
Expense - Animal Control	34/2026	Operating expenses		(16,000)		(140,479)
Expense - Town Planning	34/2026	Operating expenses			25,000	(115,479)
Expense - Tambellup Cemetery	34/2026	Operating expenses			4,000	(111,479)
Expense - Broomehill Recreation Complex	34/2026	Operating expenses		(5,500)		(116,979)
Expense - Community Grants Program	34/2026	Operating expenses			15,000	(101,979)
Expense - Tambellup Pavilion	34/2026	Operating expenses		(10,000)		(111,979)
Tambellup Pavilion - acoustics	34/2026	Capital expenses		(28,500)		(140,479)
Expense - Heritage Trail	34/2026	Operating expenses			11,000	(129,479)
Revenue - Grants Roads to Recovery	34/2026	Capital revenue			192,562	63,083
Revenue - Grants Other Funding	34/2026	Capital revenue		(674,237)		(611,154)
Warrenup Rd - slk 12.51 to 16.43 - Const	34/2026	Capital expenses		(57,583)		(668,737)
Tieline Road - widen & reseal to 7.0m	34/2026	Capital expenses		(30,000)		(698,737)
Broomehill-Kojonup Road - culvert and sh	34/2026	Capital expenses			674,237	(24,500)
Expense - Road Maintenance	34/2026	Operating expenses			30,000	5,500
Expense - RAMM Road Inventory	34/2026	Operating expenses			10,000	15,500
Tambellup Depot workshop - oilstore	34/2026	Capital expenses			25,000	40,500
Revenue - Tambellup Caravan Park	34/2026	Capital revenue			176,000	216,500
Expense - Other Tourism & Area Promotion	34/2026	Operating expenses			10,000	226,500
Expense - Railway Building	34/2026	Operating expenses		(6,200)		220,300
LRICIP3 - Broomehill Caravan Park - build	34/2026	Capital expenses		(35,000)		185,300
LRICIP3 - Tambellup Caravan Park - cabins	34/2026	Capital expenses		(176,000)		9,300
Expense - Public Works Overhead	34/2026	Operating expenses		(20,000)		(10,700)
Expense - Plant Operation Costs	34/2026	Operating expenses			10,700	0
				(1,529,428)	1,529,428	0