Shire of BODDINGTON

Flowing with Natural Beauty

Agenda

Ordinary Council Meeting

Wednesday 23 September 2026,

At 5.30pm

Council Chambers, 39 Bannister Road, Boddington

A vibrant and connected community with excellent lifestyle and employment opportunities in a beautiful natural environment.

DISCLAIMER

No responsibility whatsoever is implied or accepted by the Shire of Boddington for any act, omission or statement or intimation occurring during Council/Committee meetings or during formal/informal conservations with staff. The Shire of Boddington disclaims any liability for any loss whatsoever and howsoever caused arising out of reliance by any person or legal entity on any such act, omission or statement or intimation occurring during Council/Committee meetings or discussions. Any person or legal entity who acts or fails to act in reliance upon any statement does so at that person's or legal entity's own risk.

In particular and with derogating in any way from the broad disclaimer above, in any discussion regarding any planning application or application for a licence, any statement or limitation of approval made by a member or officer of the Shire of Boddington during the course of any meeting is not intended to be and is not taken as notice or approval from the Shire of Boddington. The Shire of Boddington warns that anyone who has an application lodged with the Shire of Boddington must obtain and only should rely on WRITTEN CONFIRMATION of the outcome of that application and any conditions attaching to the decision made by the Shire of Boddington in respect of the application.

CONTENTS

1. DECLARATION OF OPENING

I would like to begin by acknowledging the Wilman People as the Traditional Custodians of the land we are meeting on today, and pay respect to Elders past and present, as well as the continuation of cultural, spiritual, and educational practices of Aboriginal people.

Councillors, to ensure clarity and effective communication during this Council Meeting, I kindly remind you to switch on your microphones when called upon to speak. This meeting will be recorded.

2. ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE

2.1 Attendance

2.2 Apologies

2.3 Leave of Absence

3. DISCLOSURES OF INTEREST

4. PUBLIC QUESTION TIME

Public question time is limited to a total of fifteen minutes, and each speaker is limited to three minutes duration to speak, except by consent of the person presiding.

5. PETITIONS/DEPUTATIONS/PRESENTATIONS/SUBMISSIONS

6. CONFIRMATION OF MINUTES

That the minutes of the Ordinary Council Meeting held on Wednesday, 26 August 2026 be confirmed as a true record of proceedings.

7. ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION

8. RECEPTION OF MINUTES AND RECOMMENDATIONS OF COMMITTEES

9. REPORTS OF OFFICERS

9.1 DEVELOPMENT AND COMMUNITY SERVICES

9.1.1 Application to Purchase Reserve 55155 on Deposited Plan 432496 for the Purpose of a Residential Aged Care Facility

File Reference:	3.000591
Applicant:	Nil
Previous Item:	OCM April 2022 | Resolution 32/22 OCM August 2022 | Resolution 84/22 OCM August 2023 | Resolution 96/23 OCM July 2024 | Resolution 114/24
Author:	Executive Manager Development and Community Services
Disclosure of Interest:	Nil
Voting Requirements:	Simple Majority
Attachments:	9.2.1A Deposited Plan 432496 9.2.1B Management Order - Reserve 5155 9.2.1C Locality Plan showing the Reserve and adjoining Shire freehold land

Summary

This item seeks Council approval for the Shire of Boddington to apply to the Minister for Lands, through the Department of Planning, Lands and Heritage, to purchase the freehold title of the Reserve 55155 created on Deposited Plan 432496 (the Reserve), located adjacent to the Boddington Hospital and presently vested in the Shire under a Management Order for the purpose of 'Residential Aged Care Facility'. The purchase is intended to increase the flexibility available to the Shire in future negotiations concerning the site.

Background

The provision of a residential aged care facility in Boddington has been a long-standing priority of Council and the community. Seniors' services and care was identified as the highest community priority in the 2024 MARKYT Community Scorecard, and the Council Plan 2026-2036 commits the Shire to progressing partnership and funding options to provide a residential aged care facility (nursing home) in Boddington (Action 3.2.1).

The Reserve was created on Deposited Plan 432496, and a Management Order was subsequently issued to the Shire for the purpose of 'Residential Aged Care Facility'. Under the Management Order the Shire has care, control and management of the land as Crown reserve with the power to lease for a period of up to 21 years. The Shire does not hold the freehold title, and its capacity to deal with the land is confined to the reserve purpose and to those powers conferred by the Management Order, including any leasing restrictions that may have been granted under section 46(3) of the Land Administration Act 1997.

The Shire also holds the adjoining freehold lot, Lot 28, 67 Hotham Avenue, which was identified during earlier design consultation as suitable to accommodate parking and ancillary functions associated with a future facility. The two parcels are held under different tenure and cannot presently be consolidated into a single title.

The Reserve is located adjacent to the Boddington Hospital, a location that offers clear advantages for a residential aged care facility in terms of access to clinical services, shared infrastructure and continuity of care for residents. Council has previously resolved to support the development of a residential aged care facility on the site.

The item relates solely to the Shire applying to the State Government to purchase the Reserve. It does not concern, and does not commit Council to, any particular provider, partnership or delivery model.

<u>Comment</u>

Crown reserve land held under a Management Order serves the community well where the land is to remain in public use under the direct control of the local government. It is less suited to circumstances in which the local government may in future wish to partner with a third party to construct and operate a substantial facility, particularly where that party would be required to commit significant capital and to satisfy the tenure requirements of the Commonwealth aged care regulatory framework and of lenders. The principal limitations of the current tenure are as follows:

- Any lease or licence of the Reserve to a provider requires the prior approval of the Minister for Lands, and the term and conditions of any such lease are constrained by the Land Administration Act 1997 and departmental policy.
- Generally the State Government is unsupportive of Crown land leases directly between local governments and private enterprises if there are commercial terms involved.
- The Reserve cannot be amalgamated with the adjoining Shire freehold lot while it remains Crown land, which restricts the developable footprint and complicates the design of the facility, its car parking and its service areas.
- The Shire cannot offer a provider any future interest in the land beyond a lease of up to 21 years, which reduces the flexibility available to the Shire in negotiating the commercial terms on which a facility might be delivered.
- Aged care providers, and the financiers and funding bodies that support them, generally attribute a lower level of security to a leasehold interest in Crown reserve land than to an interest derived from freehold title. This is likely to affect the range of providers prepared to consider the site and the terms on which they would do so.

Acquiring the freehold title would address each of these limitations. It would enable the Shire to amalgamate the Reserve with the adjoining freehold lot to create a single, larger site; to grant a lease or other interest to a provider on terms determined by Council, subject to the Local Government Act 1995; and to consider, at the appropriate time and subject to all statutory requirements, a broader range of transaction structures than is available under Crown reserve tenure. Freehold title would also allow the Shire to act more promptly should an alternative provider or an alternative delivery model emerge in future years.

The Department of Planning, Lands and Heritage administers applications by local governments to purchase Crown land. The Department will generally require the applicant to demonstrate that the land is no longer required as Crown reserve, that the proposed use is consistent with planning and strategic frameworks, and that native title and Aboriginal heritage matters have been addressed. The purchase price is ordinarily determined by the Valuer-General and, where the land is to be used for a community purpose, the Shire may request that a concessional valuation be considered. The Minister may also impose conditions on the transfer, such as a condition under section 75 of the Land Administration Act 1997 restricting the use of the land to residential aged care, which would be consistent with the Shire's intentions and with the reserve purpose.

It is emphasised that this item seeks approval only to lodge the application. The purchase price, any conditions the Minister proposes to impose, and the sources of funds for the acquisition will be reported to Council for its consideration before the Shire commits to complete the purchase. Should the total consideration or any related agreement bring the transaction within the definition of a major land transaction under section 3.59 of the Local Government Act 1995, the requirements of that section, including the preparation and advertising of a business plan, will be observed before the transaction is entered into.

The purchase of the Reserve secures the Shire's control of the site so that whichever pathway Council ultimately adopts in future years can be pursued without the delay and uncertainty that would otherwise attend a further application to the Minister at that later stage. It is a preparatory step which increases the options available to the Shire, rather than a decision on how those options are to be exercised.

Consultation

Preliminary discussions have been held with the Department of Planning, Lands and Heritage regarding the process and requirements for an application by a local government to purchase Crown reserve land.

Further consultation, including with the Aboriginal community and relevant State agencies, will be undertaken as required by the Department as part of the assessment of the application.

Strategic Implications

Aspiration	People
Outcome 3	An inclusive and supportive community.
Objective 3.2	Address the needs of seniors.
Action 3.2.1	Progress partnership and funding options to provide a residential aged care facility (nursing home) in Boddington and provide the community with triennial updates on progress.

Legislative Implications

Land Administration Act 1997
- Section 46 - Care, control and management of reserves, including the power of a management body to lease with the Minister's approval.
- Section 50 - Amendment or cancellation of a reserve.
- Section 51 - Revocation of a management order.
- Section 74 - Sale of Crown land by the Minister for Lands, including the power to sell to a local government.
- Section 75 - Conditional tenure land, under which the Minister may impose conditions on the sale, including conditions as to the use of the land.

Local Government Act 1995
- Section 3.55 – Acquisition of land
- Section 3.59 - Commercial enterprises by local governments, which applies to a major land transaction, being an agreement under which a local government acquires or disposes of an interest in land, or develops land, where the value exceeds the threshold prescribed by regulation 8 of the Local Government (Functions and General) Regulations 1996. Any subsequent purchase or development of the land will be assessed against this provision.
- Section 6.8 - Expenditure from the municipal fund not included in the annual budget, which requires an absolute majority decision of Council. Should the purchase price and associated costs not be accommodated within the adopted budget, a further decision of Council will be required.

Transfer of Land Act 1893 - may apply to registration of the transfer and any subsequent amalgamation with the adjoining Shire-owned lot.

Native Title Act 1993 (Cth) and Aboriginal Heritage Act 1972 (WA) - to be addressed in the course of the Department's assessment of the application.

Policy Implications

Council Policy - Risk Management (the risk assessment in this item has been prepared in accordance with the Shire's Risk Assessment and Acceptance Criteria).

Council Policy - Legislative Compliance.

Council Policy - Purchasing of Goods and Services (applies to the procurement of valuation, survey and legal services required to progress the application).

Council Policy - Leasing and Council Policy - Disposition of Property will apply to any subsequent lease or disposal of the land to a provider, once freehold title is held by the Shire.

Financial Implications

The 2026/27 Budget provides an allocation of $50,000 for Council Plan Action 3.2.1 (residential aged care facility). Costs associated with progressing the application, including valuation, survey or plan preparation, departmental fees and legal advice as required, will be met from within the existing budget allocation.

The purchase price of the Reserve is not yet known and will be determined by the Valuer-General following lodgement of the application. No provision has been made in the 2026/27 Budget for the purchase price. Once the price and any conditions of sale are known, a further report will be presented to Council identifying the proposed source of funds, which may include reserve funds, an allocation in the 2027/28 Budget or external funding, and seeking Council's approval to complete the purchase. Should Council resolve to proceed, any expenditure not included in the adopted budget will require an absolute majority decision under section 6.8 of the Local Government Act 1995.

If acquired, the Shire would hold a single freehold asset which would be recorded in the Shire's asset register. Holding costs are expected to be minimal pending development. Officer time to progress the application can be accommodated within existing workforce resources.

Economic Implications

A residential aged care facility would be a significant employer in Boddington, providing ongoing employment in nursing, care, catering, cleaning and administration, and generating construction activity as well as demand for local goods and services during the development phase. Securing the freehold title of the site is a preparatory step towards attracting the capital investment required to deliver a facility and would improve the Shire's flexibility in any future negotiations concerning the site.

Social Implications

The absence of residential aged care in Boddington requires older residents who can no longer live independently to relocate to facilities outside the district, separating them from family, friends and community. Seniors' services and care was identified as the highest community priority in the 2024 Community Scorecard, with a performance score of 37 out of 100. Securing the site in freehold supports the delivery of a facility that would allow residents to age in place and would strengthen the social fabric of the community.

Environmental and Climate Change Implications

The application to purchase the Reserve has no direct environmental implications. The land is already reserved for the purpose of a residential aged care facility and the proposed purchase does not alter that purpose. Environmental considerations, including vegetation, drainage and energy efficiency, will be addressed through the planning and building approval processes for any future development of the site.

Risk Considerations

The ratings and categories in this section refer to the Shire of Boddington's Risk Assessment and Acceptance Criteria.

Risk Statement and Consequence	That the application to purchase the Reserve is refused, delayed or approved at a purchase price or on conditions that the Shire is unable to accept, with the consequence that the Shire's flexibility in future negotiations concerning the site is not improved and the delivery of a residential aged care facility is deferred. That the Shire proceeds to acquire the land and a facility is not subsequently delivered, with the consequence that the Shire holds a freehold asset without an immediate development outcome. This consequence is mitigated by the Shire retaining full control of the land and its future use.
Risk Rating (prior to treatment or control)	Moderate
Principal Risk Theme	Reputational / Projects
Risk Action Plan (controls or treatment proposed)	Early engagement with the Department of Planning, Lands and Heritage to confirm the application requirements and to identify any impediments prior to lodgement. Request for a concessional valuation on the basis of the community purpose of the land. Purchase price and conditions of sale to be reported to Council for a decision before the Shire commits to complete the purchase. Any subsequent transaction concerning the land to be assessed against section 3.59 of the Local Government Act 1995 and supported by independent legal advice.

Officer Recommendation

That Council:

1. **Approves an application being made to the Minister for Lands, through the Department of Planning, Lands and Heritage, to purchase the freehold title of Reserve 55155 on Deposited Plan 432496, currently held by the Shire under a Management Order for the purpose of 'Residential Aged Care Facility'**

2. **Authorises the Chief Executive Officer to prepare and lodge the application, to obtain a valuation and any such survey, legal or other advice as is required to progress the application, and to negotiate with the Department of Planning, Lands and Heritage on the purchase price and conditions of sale, with costs to be met from the 2026/27 Budget allocation for Council Plan Action 3.2.1.**

3. **Notes that the purchase price, any conditions of sale proposed by the Minister for Lands, the proposed source of funds and any requirements arising under section 3.59 of the Local Government Act 1995 will be reported to Council for its consideration prior to the Shire committing to complete the purchase.**

4. **Notes that, if the land is acquired, the Shire's intends to investigate its amalgamation with adjoining Shire owned Lot 28, 67 Hotham Avenue to create a single site for a future residential aged care facility, subject to relevant approvals and any conditions imposed on the transfer.**

Attachment 9.1.1A

Plan Information

Tenure Type	Crown
Plan Type	Deposited Plan
Plan Purpose	Subdivision

Plan Heading

Lots 901-904

Locality & Local Government

Locality	Boddington
Local Government	Shire of Boddington

Department of Planning, Lands and Heritage

File Number	00999-1942

Examination

MM 19.6.2026

Examined | Date

Planning Approval

Planning Authority	Western Australian Planning Commission
Reference	Exempt from WAPC approval

Delegated under S. 16 P&D Act 2005 | Date

In Order For Dealings

Subject To
- Reserve action

19.6.2026

For Inspector of Plans and Surveys | Date

Plan Approved

Inspector of Plans and Surveys / Authorised Land Officer | Date

Survey Details

Field Records	168858
Declared as Special Survey Area	No

Survey Certificate - Regulation 54

I, Casey P. OLIVER
hereby certify that this plan is accurate and is a correct representation of the -
(a) survey; and
(b) calculations from measurements recorded in the field records,
undertaken for the purposes of this plan and that it complies with the relevant written law(s) in relation to which it is lodged.

FINAL

Digitally signed by Casey Oliver
Date: 2026.04.16 09:37:48+08'00'

Licensed Surveyor | Date

Survey Organisation

Name	MNG MCMULLEN NOLAN GROUP
Address	PO Box 1233, Bunbury W.A. 6231
Phone	(08) 6316 2120
Fax	
Email	info @ mngsurvey.com.au
Reference	107495dp-001c

Amendments

Version	Lodgement Type	Amendment Description	Authorised By	Date

Former Tenure

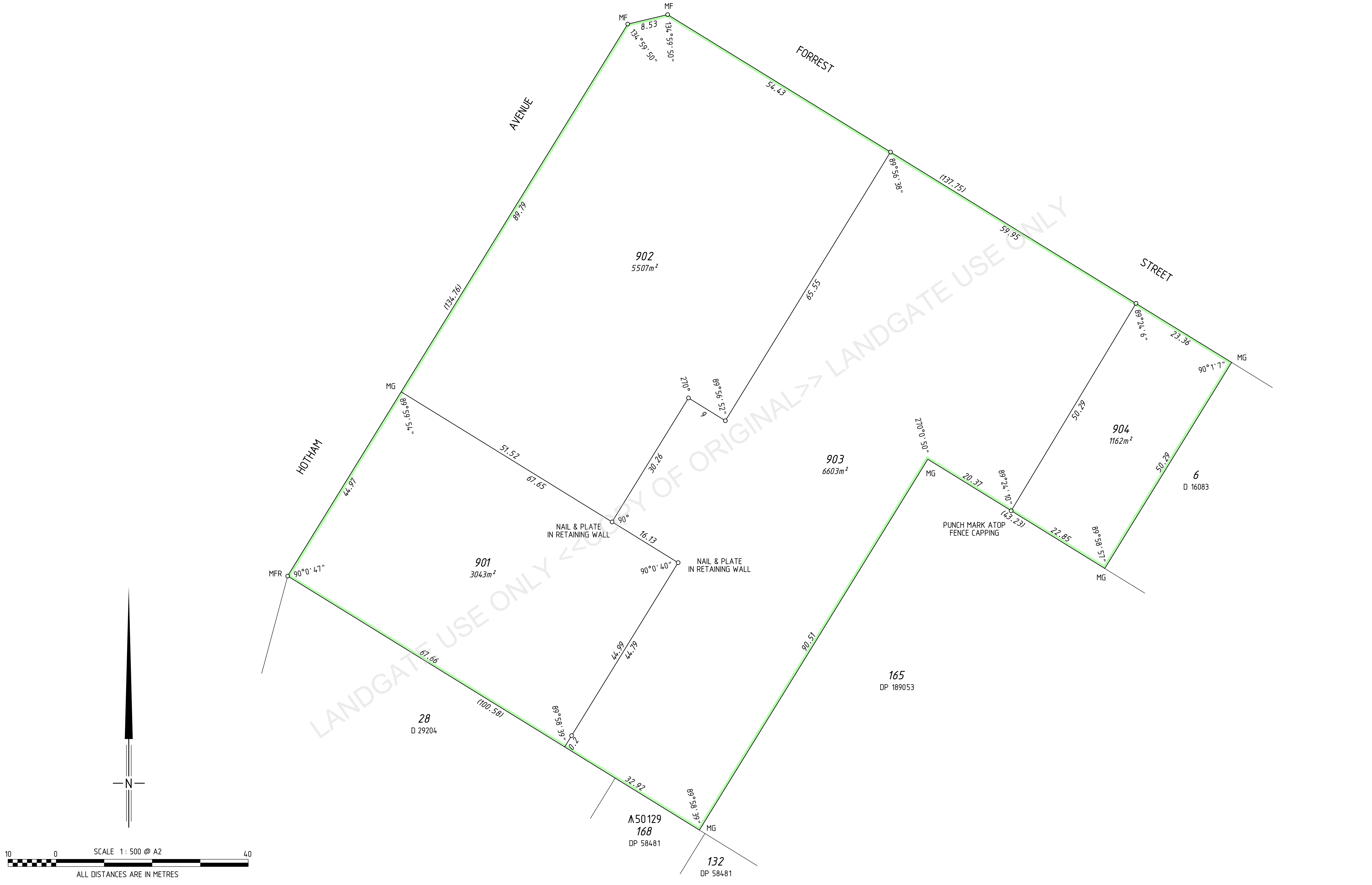
New Lot / Land	Parent Plan Number	Parent Lot Number	Title Reference	Subject Land Description
901	DP 61056	PT LOT 500	LR3155/530	
902, 904	DP 61056	PT LOT 501	LR3155/531	
903	DP 61056	PT LOT 500	LR3155/530	
	DP 61056	PT LOT 501	LR3155/531	

GOVERNMENT OF WESTERN AUSTRALIA Landgate MNG

MC MULLEN NOLAN GROUP PTY LTD
PO Box 1233, Bunbury W.A. 6231
Tel: (08) 6316 2120
Email: info@mngsurvey.com.au

MNG Ref : 107495dp-001c - DP432496.CSD

ADDITIONAL SHEETS	SHEET	SHEETS	VERSION NUMBER	DEPOSITED PLAN
	1 OF 2		1	432496



GOVERNMENT OF WESTERN AUSTRALIA

Landgate

MNG.

MC MULLEN NOLAN GROUP PTY LTD
PO Box 1233, Bunbury W.A. 6231
Tel: (08) 6316 2120
Email: info@mngsurvey.com.au

MNG Ref : 107495dp-001c - DP432496.CSD

ADDITIONAL SHEETS	SHEET		SHEETS	VERSION NUMBER	DEPOSITED PLAN
	2	OF	2	1	432496

ORIGINAL

INSTRUCTIONS

1. If insufficient space in any section, Additional Sheet Form B1 should be used with appropriate headings. The boxed sections should only contain the words "See Annexure".

2. Additional Sheets shall be numbered consecutively and bound to this document by staples along the left margin prior to execution by parties.

3. No alteration should be made by erasure. The words rejected should be scored through and those substituted typed or written above them, the alteration being initialled by the person signing this document and their witnesses.

NOTES

1. RESERVE DESCRIPTION
Reserve number and details to be stated. The Volume and Folio numbers to be stated.

2. MANAGEMENT BODY
State the full name and address of management body.

3. CONDITIONS
Detail the conditions specified by the Minister to be observed by the management body in its care control and management of the Reserve.

4. ATTESTATION
This document is to be executed by the Minister for Lands or a person to whom the power to grant a management order under section 46 of the Land Administration Act 1997 has been duly delegated under section 9(1) of the Act (if applicable).

EXAMINED

Office Use Only
Q942121 XE
16 Jul 2026 09:05:39 Perth

MANAGEMENT ORDER (XE)

LODGED BY **Department of Planning Lands and Heritage**

ADDRESS **Metropolitan and Peel - Box 98C**

PHONE NO.
EMAIL **delivery@dplh.wa.gov.au**

REFERENCE NO. **Ruth de Ridder L00291-2026 ph 6552 4653**

ISSUING BOX NO. 98C

PREPARED BY **Department of Planning Lands and Heritage**

ADDRESS **Metropolitan and Peel - Box 98C**

PHONE NO.
EMAIL

INSTRUCT IF ANY DOCUMENTS ARE TO ISSUE TO OTHER THAN LODGING PARTY

5/5

TITLES, LEASES, DECLARATIONS ETC LODGED HEREWITH

1. DUP MO — Received Items
2. — Nos.
3.
4. — Receiving Clerk
5.
6.

2502127-005

Registered pursuant to the provisions of the TRANSFER OF LAND ACT 1893 as amended on the day and time shown above and particulars entered in the Register.

ORIGINAL

FORM LAA-1023

SECTION 46

WESTERN AUSTRALIA
LAND ADMINISTRATION ACT 1997
TRANSFER OF LAND ACT 1893 as amended

MANAGEMENT ORDER (XE)

RESERVE DESCRIPTION (NOTE 1)	EXTENT	VOLUME	FOLIO
55115	Whole	0000	000

MANAGEMENT BODY (NOTE 2)

Shire of Boddington of PO BOX 4 BODDINGTON WA 6390

CONDITIONS (NOTE 3)

i) To be utilised for the designated purpose of "Residential Aged Care Facility" only; and

ii) Power to lease (sub-lease or licence) for the designated purpose is granted for the

whole or any portion thereof for any term not exceeding twenty-one (21) years from the date of the lease subject to the approval in writing of the Minister for Lands being first obtained to each and every lease or assignment of lease, pursuant also to the provisions of section 18 and section 19 of the Land Administration Act 1997.

THE MINISTER FOR LANDS (IN THE NAME OF AND ON BEHALF OF THE STATE OF WESTERN AUSTRALIA) ORDERS THAT THE CARE, CONTROL AND MANAGEMENT OF THE ABOVE RESERVE BE PLACED WITH THE MANAGEMENT BODY DESCRIBED ABOVE FOR THE PURPOSE FOR WHICH THE LAND COMPRISING THE RESERVE IS RESERVED UNDER SECTION 41 OF THE LAND ADMINISTRATION ACT 1997, AND FOR PURPOSES ANCILLARY OR BENEFICIAL TO THAT PURPOSE SUBJECT TO THE CONDITIONS ABOVE

Dated this 15th day of July in the year 2026

ATTESTATION (NOTE 4)

Name: Rosanna Monastra
Project Officer - Level 5
Land Use Management
Department of Planning, Lands and Heritage

RMonastra

Locality Plan showing Reserve 55155 and adjoining Shire freehold land

9.2 CHIEF EXECUTIVE OFFICER

9.3 CORPORATE SERVICES

9.3.1 Payment Listing

File Reference:	3.0070
Applicant:	Nil
Previous Item:	Nil
Author:	Executive Manager Corporate Services
Disclosure of Interest:	Nil
Voting Requirements:	Simple Majority
Attachments:	9.3.1A List of Payments ending 31 August 2026

Summary

The list of payments for the month ending 31 August 2026 is presented for noting by Council.

Background

Council has delegated the Chief Executive Officer the exercise of its power to make payments from the Shires municipal fund and the trust fund.

In exercising their authority, and in accordance with the Local Government (Financial Management) Regulation, it is a requirement to produce a list of payments made from Councils Municipal Fund and Trust Fund bank accounts to be presented to Council for the purposes of noting, in the following month.

Comment

The List of Payments have been made in accordance with Council's adopted budget, and statutory obligations.

Consultation

Nil

Strategic Implications

Aspiration	Performance
Outcome 12	Visionary Leadership and Responsible Governance
Objective 12.2	Responsibly manage the Shire's finances, human resources and assets

Legislative Implications

Local Government (Financial Management) Regulations 1996 - Reg 13

(1) If the local government has delegated to the CEO the exercise of its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be prepared each month showing for each account paid since the last such list was prepared —

- (a) the payee's name; and
- (b) the amount of the payment; and
- (c) the date of the payment; and
- (d) sufficient information to identify the transaction.

Policy Implications

Nil

Financial Implications

As disclosed within the payment listing.

Economic Implications

Nil

Social Implications

Nil

Environmental and Climate Change Considerations

Nil

Risk Considerations

Risk Statement and Consequence	Failure to present a detailed listing of payments made from the Shire bank accounts in the prescribed form would result in non-compliance with the Local Government (Financial Management) Regulations 1996, which may result in a qualified audit.
Risk Rating (prior to treatment or control)	Minor
Principal Risk Theme	Reputational / Compliance
Risk Action Plan (controls or treatment proposed)	Nil

Officer Recommendation

That Council receive the list of payments for the month ending 31 August 2026 as presented.

SHIRE OF BODDINGTON LIST OF PAYMENTS AUGUST 2026

Chq/EFT	Date	Name	Description	Amount
EFT29739	07/08/2026	ACMA	ACMA LICENCE RENEWAL	48.00
EFT29740	07/08/2026	PEEL CHAMBER OF COMMERCE & INDUSTRY	MEMBERSHIP RENEWAL	1,089.00
EFT29741	07/08/2026	INDUSTRIAL AUTOMATION GROUP	SCSP STANDPIPE SUPPORT	2,293.50
EFT29742	07/08/2026	WALLIS COMPUTER SOLUTIONS	INTERNET SERVICE	349.80
EFT29743	07/08/2026	CORSIGN WA	SIGNAGE	250.80
EFT29744	07/08/2026	GFG TEMPORARY ASSIST	TEMPORARY PERSONNEL SUPPORT	5,094.10
EFT29745	07/08/2026	BODDINGTON DINER	CATERING SERVICES	1,017.00
EFT29746	07/08/2026	NXP CIVILS PTY LTD	DUMP TRUCK PROJECT	7,689.00
EFT29747	07/08/2026	EASY AS ELECTRICAL SOLUTIONS	INSTALLATION OF WEATHERPROOF BATTEN	2,395.80
EFT29748	07/08/2026	RAUK MECHANICAL	FUEL JULY 2026	4,236.12
EFT29749	07/08/2026	GX OUTDOORS	UPDATE OF STANDARD DRAWINGS AND ENGINEERING REQUIREMENTS	1,650.00
EFT29750	07/08/2026	TRANSAFE WA	INSTRUCKTA DAY - FUNDED BY INDUSTRY ROAD SAFETY FUND	3,300.00
EFT29751	07/08/2026	JBM FREIGHT SERVICES	FREIGHT CHARGES	118.80
EFT29752	07/08/2026	BODDINGTON ELECTRICAL SERVICES	ELECTRICAL WORK AT THE MEDICAL CENTRE	1,449.25
EFT29753	07/08/2026	AVON WASTE	RUBBISH SERVICES JULY 2026	7,902.82
EFT29754	07/08/2026	BODDINGTON SERVICE STATION	VEHICLE SERVICE & NEW BATTERY	1,059.50
EFT29755	07/08/2026	WALGA	LGA CERTIFICATE III IN LOCAL GOVERNMENT	1,430.00
EFT29756	07/08/2026	BODDINGTON SES	REIMBURSEMENT FOR THE SES	1,561.02
EFT29757	14/08/2026	AUSTRALIA POST ACCOUNTS RECEIVABLE	POSTAGE JULY 2026	82.26
EFT29758	14/08/2026	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA (WA)	2026/2027 MEMBERSHIP FEE	190.00
EFT29759	14/08/2026	OFFICEWORKS BUSINESS DIRECT	STATIONERY ITEMS	377.14
EFT29760	14/08/2026	SPENCER SIGNS	BANNERS - FUNDED BY INDUSTRY ROAD SAFETY FUND	4,015.00
EFT29761	14/08/2026	TEAM GLOBAL EXPRESS	COURIER CHARGES	144.46
EFT29762	14/08/2026	CURTIS ELECTRICAL CONTRACTING	ELECTRICAL WORK AT VARIOUS SHIRE LOCATIONS	2,178.09
EFT29763	14/08/2026	EUREKA AUTO ELECTRICAL	REPAIRS TO CATERPILLAR ROLLER	7,417.05
EFT29764	14/08/2026	NEWMONT BODDINGTON GOLD	RENT FOR 3 PRUSSIAN WAY & 25 FARMERS AVE	2,600.00
EFT29765	14/08/2026	SURVEYING SOUTH	SURVEYING SERVICES	6,820.00
EFT29766	14/08/2026	SHIRE OF NARROGIN	COMMUNITY ASSISTED TRANSPORT SERVICE	550.00
EFT29767	14/08/2026	BODDINGTON POST OFFICE & STORE	STATIONERY ITEMS	515.44
EFT29768	14/08/2026	IANNELLO DESIGN	COUNCIL PLAN 2026	852.50
EFT29769	14/08/2026	WORKSCREEN MEDICAL	PRE-EMPLOYMENT MEDICAL	264.00
EFT29770	14/08/2026	BODDINGTON DINER	CATERING SERVICES	308.00
EFT29771	14/08/2026	NXP CIVILS	CENTRAL PARK PROJECT & TOWN CENTRE	58,920.62
EFT29772	14/08/2026	EASY AS ELECTRICAL SOLUTIONS	ELECTRICAL WORK AT THE TOWN HALL	323.40
EFT29773	14/08/2026	JARRA ELECTRICAL	INSTALLATION OF SOLAR LIGHTING FORESHORE/HOTHAM PARK	5,548.95
EFT29774	14/08/2026	INTELIFE GROUP LIMITED	POWER LINE TREE PRUNING	23,112.00
EFT29775	14/08/2026	GET UP AND GROW CONSULTING	CONSULTANCY SERVICES	1,125.00
EFT29776	14/08/2026	GX OUTDOORS	OUTDOOR FURNITURE - CENTRAL PARK & PLAZA	157,988.60
EFT29777	14/08/2026	GYMNASTICS WESTERN AUSTRALIA INCORPORATED	LEVEL UP GYMNASTICS WA COME AND TRY SESSION	3,000.00
EFT29778	14/08/2026	AUSTRALIA DAY COUNCIL OF WA INC	MEMBERSHIP RENEWAL	836.00
EFT29779	14/08/2026	WALGA	WALGA SUBSCRIPTIONS 2026/2027	24,320.43
EFT29780	14/08/2026	SHIRE OF BODDINGTON	BSL COMMISSION JULY 2026	30.00
EFT29781	14/08/2026	CHUBB FIRE & SECURITY	MONTHLY FIRE PANEL SERVICING	339.24
EFT29782	14/08/2026	DEPT OF MINES, INDUSTRY REGULATION AND SAFETY	BSL JULY 2026	986.11
EFT29783	20/08/2026	RENTOKIL	SANITARY BIN SERVICE	770.57
EFT29784	20/08/2026	BENARA NURSERIES	ASSORTED TREES & SHRUBS CENTRAL PARK	6,289.25
EFT29785	20/08/2026	CHEFMASTER	240LT BIN LINERS	1,727.60
EFT29786	20/08/2026	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA (WA)	LOCAL GOVERNMENT CAREER CAMPAIGN	1,375.00
EFT29787	20/08/2026	BODDINGTON WINDSCREENS	NEW WINDSCREEN	748.00
EFT29788	20/08/2026	BODDINGTON HARDWARE AND NEWSAGENCY	HARDWARE ITEMS JULY 2026	3,022.83
EFT29789	20/08/2026	EDGE PLANNING & PROPERTY	PLANNING SERVICES JULY 2026	4,375.80
EFT29790	20/08/2026	TEAM GLOBAL EXPRESS	COURIER CHARGES	67.72
EFT29791	20/08/2026	ZIRCODATA	STORAGE FEES	103.63
EFT29792	20/08/2026	SHIRE OF NARROGIN	BUILDING SERVICES JULY 2026	2,496.00
EFT29793	20/08/2026	RINGCENTRAL INC	MONTHLY TELEPHONE SUBSCRIPTION	876.04
EFT29794	20/08/2026	BODDINGTON SUPERMARKET	SHIRE & YOUTH CENTRE PURCHASES FOR JULY 2026	1,052.77
EFT29795	20/08/2026	GFG TEMPORARY ASSIST	TEMPORARY PERSONNEL SUPPORT	3,828.00
EFT29796	20/08/2026	CONNECT CALL SERVICES	AFTER HOURS CALL SERVICE JULY 2026	322.30
EFT29797	20/08/2026	BETH NURNBERGER	STAFF TRAINING	4,800.00
EFT29798	20/08/2026	INTERNODE	BROADBAND SERVICE	109.99
EFT29799	20/08/2026	UNIFORMS AT WORK AUSTRALIA	STAFF UNIFORMS	88.30
EFT29800	20/08/2026	CIVIL PRODUCTS WA	STOP/SLOW BATS COMPLETE ASSEMBLY	494.78
EFT29801	20/08/2026	BODMEC MAINTENANCE SOLUTIONS	REPAIRS TO LOADER BT4148	943.29
EFT29802	20/08/2026	LOCAL GOVERNMENT WORKS ASSOCIATION WA	ANNUAL MEMBERSHIP & CONFERENCE TICKET	1,145.00
EFT29803	20/08/2026	WORKSCREEN MEDICAL	PRE-EMPLOYMENT MEDICAL	264.00
EFT29804	20/08/2026	NXP CIVILS	FOOTPATH REPLACEMENT - BANNISTER ROAD	32,274.00
EFT29805	20/08/2026	MONDAY.COM LIMITED	MONDAY.COM ANNUAL FEE 2026/2027	22,961.70
EFT29806	20/08/2026	EASY AS ELECTRICAL SOLUTIONS	ELECTRICAL WORK AT THE MEDICAL CENTRE	187.00
EFT29807	20/08/2026	RAUK MECHANICAL	REPAIRS TO HINO TRUCK	5,979.30
EFT29808	20/08/2026	WALGA	WALGA LOCAL GOVERNMENT CONVENTION 2026	6,292.00
EFT29809	20/08/2026	CEMETERIES & CREMATORIA ASSOCIATION WA	MEMBERSHIP RENEWAL 2026/2027	130.00
EFT29810	20/08/2026	BODDINGTON SES	REIMBURSEMENT FOR THE SES	1,554.51
EFT29811	20/08/2026	THE LOCK MAN SECURITY	REPAIRS TO DOOR LOCKS	698.00
EFT29812	28/08/2026	T-QUIP	PARTS FOR ROAD SWEEPER	1,564.48
EFT29813	28/08/2026	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA (WA)	AI FUNDAMENTALS WORKSHOP	4,101.68
EFT29814	28/08/2026	OFFICEWORKS BUSINESS DIRECT	STATIONERY ITEMS	2,131.47
EFT29815	28/08/2026	LANDGATE	SLIP SUBSCRIPTION SERVICES 2026/2027	2,788.91
EFT29816	28/08/2026	ADVANTAGE ENVIRONMENTAL PEST CONTROL	PEST CONTROL	484.00
EFT29817	28/08/2026	SETON AUSTRALIA	ANTISLIP TAPE	228.17
EFT29818	28/08/2026	BODDINGTON TYRE SERVICE	TYRE REPAIR	49.50
EFT29819	28/08/2026	ABCO PRODUCTS	CLEANING PRODUCTS	1,886.31
EFT29820	28/08/2026	FOOT PRINT (WA)	STATIONERY	559.90
EFT29821	28/08/2026	FULTON HOGAN INDUSTRIES	COLD MIX	2,765.40
EFT29822	28/08/2026	LGISWA	WORKERS COMPENSATION INSURANCE RENEWAL	16,650.93
EFT29823	28/08/2026	CURTIS ELECTRICAL CONTRACTING	ELECTRICAL WORK AT VARIOUS SHIRE LOCATIONS	8,950.15
EFT29824	28/08/2026	SHERIDAN'S	STAFF NAME BADGES	104.34
EFT29825	28/08/2026	AMPAC DEBT RECOVERY (WA)	DEBT COLLECTION FEES JULY 2026	1,410.20
EFT29826	28/08/2026	PAC FIRE AUSTRALIA	READY RACKS FREE STANDING FOR THE BFBF	17,626.40
EFT29827	28/08/2026	ECOCYCLE	REMOVAL OF E-WASTE	1,001.43
EFT29828	28/08/2026	PROMPT SAFETY SOLUTIONS	ANNUAL TRAFFIC MANAGEMENT PLAN & TOOLBOX MEETING	3,960.00
EFT29829	28/08/2026	SOS OFFICE EQUIPMENT	PHOTOCOPIER CHARGES JULY 2026	267.81
EFT29830	28/08/2026	GFG TEMPORARY ASSIST	TEMPORARY PERSONNEL SUPPORT	4,147.00
EFT29831	28/08/2026	COMMERCIAL IRRIGATION W.A	CENTRAL PARK PROJECT	18,150.00

SHIRE OF BODDINGTON LIST OF PAYMENTS AUGUST 2026

Chq/EFT	Date	Name	Description	Amount
EFT29832	28/08/2026	M & L THOMPSON AUSTRALIA	REMOVAL OF BEE HIVES	440.00
EFT29833	28/08/2026	NXP CIVILS	CENTRAL PARK PROJECT	83,448.20
EFT29834	28/08/2026	EASY AS ELECTRICAL SOLUTIONS	ELECTRICAL WORK AT THE REC CENTRE	707.30
EFT29835	28/08/2026	EMERGE ENVIRONMENTAL SERVICES	MOUNTAIN BIKE TRAIL ENVIRONMENTAL SUPPORT	1,354.58
EFT29836	28/08/2026	RAUK MECHANICAL	FUEL AUGUST 2026	5,579.44
EFT29837	28/08/2026	JBM FREIGHT SERVICES	FREIGHT CHARGES	35.64
EFT29838	28/08/2026	BUSHFIRE STORE	HONDA FIRE FIGHTER PUMP	4,975.00
EFT29839	28/08/2026	WA ALLSTARS DANCE ACADEMY	WA ALLSTARS DANCE WORKSHOPS	7,500.00
EFT29840	28/08/2026	AVON WASTE	RUBBISH SERVICES JULY 2026	7,634.80
EFT29841	28/08/2026	ST JOHN AMBULANCE AUSTRALIA (WA) INC	HEARTSINE ADULT PAD AND BATTERY PACKS	3,631.50
EFT29842	28/08/2026	AUSTRALIAN TAXATION OFFICE (BAS RETURNS)	BAS JULY 2026	20,281.00
EFT29843	28/08/2026	ROSS MATSEN (ESTATE OF)	TV TOWER LEASE 2026/2027	1,936.00
EFT29844	28/08/2026	BODDINGTON COMMUNITY RESOURCE CENTRE INC	FRIDAY NIGHT FESTIVAL 2026	7,700.00
EFT29845	28/08/2026	THE LOCK MAN SECURITY	PADLOCK	134.00
DD18401.1	03/08/2026	SYNERGY	ELECTRICITY CHARGES - PLAYGROUP	168.59
DD18402.1	04/08/2026	PRECISION ADMINISTRATION SERVICES	SUPERANNUATION CONTRIBUTIONS	20,015.94
DD18402.2	04/08/2026	DEPARTMENT OF TRANSPORT	DEPT OF TRANSPORT AGENCY	3,510.65
DD18403.1	05/08/2026	DEPARTMENT OF TRANSPORT	DEPT OF TRANSPORT AGENCY	1,751.35
DD18403.2	05/08/2026	SYNERGY	ELECTRICITY CHARGES - CROSSMAN FIRE SHED	234.76
DD18403.3	05/08/2026	NATIONAL AUSTRALIA BANK	TRANSACT FEE	15.00
DD18404.1	06/08/2026	DEPARTMENT OF TRANSPORT	DEPT OF TRANSPORT AGENCY	449.35
DD18404.2	06/08/2026	SYNERGY	ELECTRICITY CHARGES - VARIOUS SHIRE LOCATIONS	450.86
DD18404.3	06/08/2026	TELSTRA LIMITED	MOBILE PHONE CHARGES - SHIRE OFFICE	842.14
DD18405.1	07/08/2026	DEPARTMENT OF TRANSPORT	DEPT OF TRANSPORT AGENCY	148.00
DD18405.2	07/08/2026	SYNERGY	ELECTRICITY CHARGES - BANKSIA PARK	124.20
DD18406.1	10/08/2026	DEPARTMENT OF TRANSPORT	DEPT OF TRANSPORT AGENCY	4,043.90
DD18406.2	10/08/2026	SYNERGY	ELECTRICITY CHARGES - MARRADONG FIRE SHED	363.97
DD18406.3	10/08/2026	NEWBOOK PTY LTD	NEWBOOK ONLINE BOOKING FEE	173.25
DD18406.4	10/08/2026	WATER CORPORATION	TRADE WASTE WATER - CARAVAN PARK	265.74
DD18418.1	11/08/2026	DEPARTMENT OF TRANSPORT	DEPT OF TRANSPORT AGENCY	1,214.40
DD18418.2	11/08/2026	SYNERGY	ELECTRICITY CHARGES - VARIOUS SHIRE LOCATIONS	5,222.29
DD18419.1	12/08/2026	DEPARTMENT OF TRANSPORT	DEPT OF TRANSPORT AGENCY	473.80
DD18419.2	12/08/2026	SYNERGY	ELECTRICITY CHARGES - SWIMMING POOL	377.22
DD18420.1	13/08/2026	DEPARTMENT OF TRANSPORT	DEPT OF TRANSPORT AGENCY	1,680.60
DD18420.2	13/08/2026	WATER CORPORATION	WATER CHARGES - CARAVAN PARK	2,733.20
DD18421.1	14/08/2026	NEWBOOK PTY LTD	CARAVAN PARK ONLINE BOOKING SYSTEM	16.65
DD18421.2	14/08/2026	DEPARTMENT OF TRANSPORT	DEPT OF TRANSPORT AGENCY	448.75
DD18421.3	14/08/2026	SYNERGY	ELECTRICITY CHARGES - QUINDANNING FIRE SHED	475.81
DD18421.4	14/08/2026	WATER CORPORATION	TRADE WASTE WATER - POOL PERMIT	265.74
DD18422.1	17/08/2026	DEPARTMENT OF TRANSPORT	DEPT OF TRANSPORT AGENCY	1,453.00
DD18422.2	17/08/2026	TELAIR PTY LTD	INTERNET SERVICE	493.90
DD18422.3	17/08/2026	TELSTRA LIMITED	PHONE CHARGES SES LANDLINES	195.15
DD18422.4	17/08/2026	WATER CORPORATION	WATER CHARGES - VARIOUS SHIRE LOCATIONS	4,711.51
DD18429.1	18/08/2026	PRECISION ADMINISTRATION SERVICES	SUPERANNUATION CONTRIBUTIONS	18,957.44
DD18429.2	18/08/2026	DEPARTMENT OF TRANSPORT	DEPT OF TRANSPORT AGENCY	1,699.75
DD18430.1	20/08/2026	DEPARTMENT OF TRANSPORT	DEPT OF TRANSPORT AGENCY	2,281.00
DD18430.2	20/08/2026	WATER CORPORATION	WATER CHARGES - VARIOUS SHIRE LOCATIONS	3,946.56
DD18431.1	21/08/2026	BOC GASES BOC ACCOUNT PROCESSING	GAS CONTAINER FEES	21.14
DD18431.2	21/08/2026	DEPARTMENT OF TRANSPORT	DEPT OF TRANSPORT AGENCY	1,925.60
DD18432.1	24/08/2026	OPTUS COMMUNICATIONS	INTERNET CCTV TRAILER	109.00
DD18432.2	24/08/2026	DEPARTMENT OF TRANSPORT	DEPT OF TRANSPORT AGENCY	1,837.30
DD18432.3	24/08/2026	SYNERGY	ELECTRICITY CHARGES - SHIRE OFFICE	1,287.55
DD18432.4	24/08/2026	TELSTRA LIMITED	PHONE & INTERNET CHARGES CAR	591.57
DD18436.1	19/08/2026	BUSINESS FUEL CARDS (FLEET CARD)	FIRE BRIGADE FLEET CARDS	21.90
DD18436.2	19/08/2026	DEPARTMENT OF TRANSPORT	DEPT OF TRANSPORT AGENCY	1,048.90
DD18437.1	25/08/2026	DEPARTMENT OF TRANSPORT	DEPT OF TRANSPORT AGENCY	1,347.70
DD18438.1	26/08/2026	DEPARTMENT OF TRANSPORT	DEPT OF TRANSPORT AGENCY	1,277.30
DD18438.2	26/08/2026	SYNERGY	ELECTRICITY CHARGES - STREET LIGHTS	3,552.23
DD18451.1	27/08/2026	DEPARTMENT OF TRANSPORT	DEPT OF TRANSPORT AGENCY	7,467.50
DD18452.1	28/08/2026	SUPAGAS	BULK GAS - BCRC	1,184.97
DD18452.2	28/08/2026	DEPARTMENT OF TRANSPORT	DEPT OF TRANSPORT AGENCY	499.85
DD18452.3	28/08/2026	SYNERGY	ELECTRICITY CHARGES - CARAVAN PARK	2,097.54
DD18453.1	31/08/2026	NATIONAL AUSTRALIA BANK	NAB MERCHANT FEES	482.02
DD18453.2	31/08/2026	DEPARTMENT OF TRANSPORT	DEPT OF TRANSPORT AGENCY	4,369.05
DD18453.3	31/08/2026	SYNERGY	ELECTRICITY CHARGES - BCRC	2,591.73
DD18435.1	03/08/2026	NAB BUSINESS VISA	CREDIT CARD PURCHASES	5,087.86
				800,946.90

ITEMISATION OF CREDIT CARD PURCHASES

Date	Name	Description	Amount
	JAMES WICKENS		
15/07/2026	CALTEX BEDFORDALE	FUEL BT04	108.54
16/07/2026	REMARKABLE	SUBSCRIPTION FEE	6.49
21/07/2026	KOJONUP ROADHOUSE	FUEL BT04	124.08
28/07/2026	CALTEX BEDFORDALE	FUEL BT04	122.92
	SAM KEMPTON		
06/07/2026	JB HI-FI	CHARGING CABLE	9.00
06/07/2026	BIGW	ITEMS FOR THE YOUTH CENTRE	199.60
06/07/2026	KMART	ITEMS FOR THE YOUTH CENTRE	131.45
07/07/2026	COLES	ITEMS FOR THE YOUTH CENTRE	4.00
08/07/2026	DISNEY PLUS	SUBSCRIPTION FOR THE YOUTH CENTRE	179.99
13/07/2026	NETFLIX	SUBSCRIPTION FOR THE YOUTH CENTRE	20.99
13/07/2026	STRANDBAGS AUSTRALIA	SUITCASES FOR EVENTS	316.80
21/07/2026	SPOTIFY	MUSIC SUBSCRIPTION FOR THE YOUTH CENTRE	15.99
23/07/2026	BOUNCE HOLDINGS	ITEMS FOR THE YOUTH CENTRE	887.92
	FABIAN HOUBRECHTS		
01/07/2026	BODDINGTON SERVICE STATION	FUEL BT61	96.96
	DUNCAN GEMMILL		
09/07/2026	BATTERY GURU	BBQ BATTERIES	194.73
20/07/2026	BIGW ONLINE	VACUUM CLEANER HEAD	49.05
	CARA RYAN		
06/07/2026	WA NEWSPAPER	DIGITAL SUBSCRIPTION FEE	32.00
06/07/2026	TELSTRA	MOBILE ENHANCED SMS	94.11
06/07/2026	POST OFFICE BODDINGTON	FAREWELL GIFT	155.95

SHIRE OF BODDINGTON LIST OF PAYMENTS AUGUST 2026

Chq/EFT	Date	Name	Description	Amount
		JULIE BURTON		
	01/07/2026	FACEBOOK	ADVERTISING	20.45
	03/07/2026	MAILCHIMP	NEWSLETTER SOFTWARE	65.90
	06/07/2026	DROP BOX	COUNCILLOR INFORMATION	18.69
	06/07/2026	FACEBOOK	ADVERTISING	174.00
	14/07/2026	ILLUSTRATOR	ADOBE LICENSE	35.99
	14/07/2026	FACEBOOK	ADVERTISING	174.00
	15/07/2026	INDESIGN	ADOBE LICENSE	35.99
	16/07/2026	REMARKABLE	COVERS	209.00
	16/07/2026	OPENAI.COM	CHATGPT SUBSCRIPTION FEE	108.57
	174/07/202	REMARKABLE	SUBSCRIPTION FEE	9.98
	17/07/2026	AMAZON MARKET PLACE	SUGGESTION BOXES	68.47
	20/07/2026	FACEBOOK	ADVERTISING	49.15
	21/07/2026	BODDINGTON BAKEHOUSE	CATERING FOR STAFF DEVELOPMENT DAY	615.00
	21/07/2026	BODDINGTON BAKEHOUSE	CATERING FOR STAFF DEVELOPMENT DAY	354.00
	27/07/2026	RINGCENTRAL.COM.AU	TELEPHONE SERVICE - MEDICAL CENTRE	330.00
	28/07/2026	NAB CARD FEE	FEE	45.00
	28/07/2026	NAB INTERNATIONAL TRANSACT FEES	FEE	23.10
		PAYROLL PAYMENTS		
		NAB	NET PAYROLL F/N ENDING 02/08/2026	93,914.74
		NAB	NET PAYROLL F/N ENDING 16/08/2026	90,973.61
		NAB	NET PAYROLL F/N ENDING 30/08/2026	95,611.69
	TOTAL MUNI			1,081,446.94
	TOTAL TRUST & MUNI			**1,081,446.94**

9.3.2 Financial Report

File Reference:	3.0056
Applicant:	Nil
Previous Item:	Nil
Author:	Manager Strategic Finance
Disclosure of Interest:	Nil
Voting Requirements:	Simple Majority
Attachments:	9.3.2A Monthly Financial Report 31 August 2026

Summary

The Monthly Financial Report for the period ending 31 August 2026 is presented for Councils consideration.

Background

In accordance with the Local Government Act 1995, a statement of financial activity must be presented at an Ordinary Meeting of Council. This is required to be presented within two months, after the end of the month, to which the statement relates.

The statement of financial activity is to report on the revenue and expenditure as set out in the annual budget for the month, including explanations of any variances. Regulation 34, from the Local Government (Financial Management) Regulations 1996 sets out the detail that is required to be included in the reports.

Comment

The attached monthly financial statements and supporting information have been compiled to meet compliance with the Local Government Act 1995 and associated Regulations.

Consultation

Nil

Strategic Implications

Aspiration	Performance
Outcome 12	Visionary Leadership and Responsible Governance
Objective 12.2	Responsibly manage the Shire's finances, human resources and assets

Legislative Implications

Local Government Act 1995
Section 6.4 Specifies that a local government is to prepare such other financial reports as are prescribed.

Local Government (Financial Management) Regulations 1996
Regulation 34 states:

(1) A local government is to prepare each month a statement of financial activity reporting on the sources and applications of funds, as set out in the annual budget under regulation 22(1)(d) for that month in the following detail:
  - (a) annual budget estimates, taking into account any expenditure incurred for an additional purpose under section 6.8(1)(b) or (c);
  - (b) budget estimates to the end of month to which the statement relates;

(c) actual amounts of expenditure, revenue and income to the end of the month to which the statement relates;
(d) material variances between the comparable amounts referred to in paragraphs (b) and (c);
(e) the net current assets at the end of the month to which the statement relates.

Sub regulations 2, 3, 4, 5, and 6 prescribe further details of information to be included in the monthly statement of financial activity.

Policy Implications

Nil

Financial Implications

As disclosed in the financial statements.

Economic Implications

Nil

Social Implications

Nil

Environmental and Climate Change Considerations

Nil

Risk Considerations

Risk Statement and Consequence	Failure to monitor the Shire's ongoing financial performance would increase the risk of a negative impact on the Shire's financial position. As the monthly report is a legislative requirement, non-compliance may result in a qualified audit.
Risk Rating (prior to treatment or control)	Minor
Principal Risk Theme	Reputational / Compliance
Risk Action Plan (controls or treatment proposed)	Nil

Officer Recommendation

That Council receive the financial statements as presented, for the period ending 31 August 2026.

Shire of BODDINGTON

Monthly Financial Report

For the Period Ended 31 August 2026

Monthly Financial Report
(containing the Statement of Financial Activity)
For the Period Ended 31 August 2026

Local Government Act 1995
Local Government (Financial Management) Regulations 1996

Contents

Statement of Financial Activity
For the Period Ended 31 August 2026

	Note	Adopted Budget Estimates (a)	YTD Budget Estimates (b)	YTD Actual (c)	Variance $ (c)-(b)	Variance % (c)-(b)/(b)	
Operating Activities		$	$	$	$	%	
Revenue from operating activities							
General rates		7,738,459	7,735,125	7,746,012	10,887	0%	
Grants, subsidies and contributions	11	654,348	328,935	345,542	16,607	5%	
Fees and charges		1,611,099	539,194	535,989	(3,205)	(1%)	
Interest revenue		353,068	57,594	51,682	(5,912)	(10%)	
Other revenue		159,272	7,884	38,242	30,358	385%	▲
Profit on asset disposals	8	192,000	0	0	0	0%	
		10,708,246	8,668,732	8,717,467	48,735		
Expenditure from Operating activities							
Employee costs		(4,235,703)	(726,758)	(829,254)	(102,496)	(14%)	▼
Materials and contracts		(3,306,311)	(525,260)	(373,021)	152,239	29%	▲
Utility Charges		(415,150)	(69,192)	(76,473)	(7,281)	(11%)	
Depreciation		(2,667,300)	(444,552)	0	444,552	100%	▲
Finance Costs		(27,504)	0	0	0	0%	
Insurance		(228,084)	(114,037)	(114,378)	(341)	(0%)	
Other expenditure		(120,813)	(22,910)	(3,750)	19,160	84%	
Loss on asset disposals	8	(62,500)	0	0	0	0%	
		(11,063,365)	(1,902,709)	(1,396,876)	505,833		
Non cash amounts excluded from operating activities	2(c)	2,537,800	444,552	0	(444,552)	(100%)	▼
Amount attributable to operating activities		**2,182,681**	**7,210,575**	**7,320,591**	110,016		
Investing Activities							
Inflows from investing activities							
Proceeds - capital grants, subsidies & contributions	11	4,171,392	102,204	100,000	(2,204)	(2%)	
Proceeds - disposal of assets		264,000	0	0	0	0%	
		4,435,392	102,204	100,000	(2,204)		
Outflows from investing activities							
Payments - property, plant and equipment	7	(3,625,709)	(565,000)	(37,924)	527,076	93%	▲
Payments - construction of infrastructure	7	(6,074,855)	(400,996)	(409,724)	(8,728)	(2%)	
		(9,700,564)	(965,996)	(447,648)	518,348		
Amount attributable to investing activities		**(5,265,172)**	**(863,792)**	**(347,648)**	516,144		
Financing Activities							
Inflows from financing activities							
Proceeds from new borrowings	10	500,000	0	0	0	0%	
Transfer from reserves	5	612,855	0	0	0	0%	
		1,112,855	0	0	0		
Outflows from financing activities							
Repayment of borrowings	10	(219,851)	0	0	0	0%	
Transfer to reserves	5	(468,639)	(10,000)	(18,757)	(8,757)	(88%)	
		(688,490)	(10,000)	(18,757)	(8,757)		
Amount attributable to financing activities		**424,365**	**(10,000)**	**(18,757)**	(8,757)		
Movement in Surplus or Deficit							
Surplus or deficit at the start of the financial year	2(a)	2,658,126	2,658,126	2,650,378	(7,748)	(0%)	
Amount attributable to operating activities		2,182,681	7,210,575	7,320,591	110,016	2%	
Amount attributable to investing activities		(5,265,172)	(863,792)	(347,648)	516,144	(60%)	
Amount attributable to financing activities		424,365	(10,000)	(18,757)	(8,757)	88%	
Surplus or deficit after imposition of general rates		**0**	**8,994,909**	**9,604,564**	609,655		

▲▼ 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 notes.

Shire of BODDINGTON

Statement of Financial Position
For the Period Ended 31 August 2026

	Note	Actual 30/06/2026	Actual as at 31/08/2026
		$	$
Current Assets			
Cash and cash equivalents	4	9,041,618	7,101,193
Trade and other receivables	6	526,471	9,300,434
Inventories		7,362	7,362
Other assets		558,274	558,274
Total Current Assets		10,133,725	16,967,263
Non-Current Assets			
Trade and other receivables		19,092	19,092
Other financial assets		77,589	77,589
Property, plant and equipment		40,522,315	40,560,239
Infrastructure		69,407,195	69,816,919
Right-of-use- assets		127,312	127,312
Total Non-Current Assets		110,026,191	110,473,839
Total Assets		**120,159,916**	**127,441,102**
Current Liabilities			
Trade and other payables	9	1,771,785	813,186
Other liabilities	11	2,810,776	3,629,970
Lease Liabilities		25,845	25,845
Borrowings	10	219,851	219,851
Employee related provisions		336,582	336,582
Total Current Liabilities		5,164,839	5,025,434
Non-Current Liabilities			
Lease Liabilities		100,563	100,563
Borrowings	10	702,271	702,271
Employee related provisions		57,512	57,512
Total Non-Current Liabilities		860,346	860,346
Total Liabilities		**6,025,185**	**5,885,780**
Net Assets		**114,134,731**	**121,555,322**
Equity			
Retained surplus		44,600,971	52,002,805
Reserve accounts		2,564,204	2,582,961
Revaluation surplus		66,969,556	66,969,556
Total Equity		**114,134,731**	**121,555,322**

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

Shire of BODDINGTON

Statement of Financial Position
For the Period Ended 31 August 2026

1 Basis of Preparation and Material 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. Supplementary 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.

Preparation Timing and Review

Date prepared: All known transactions up to 10 September 2026

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.

Material accounting policies

Material accounting policies utilised in the preparation of these statements are as described within the 2025-26 Annual Budget. Please refer to the adopted budget document for details of these policies.

Critical accounting estimates and judgements
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.

As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the financial report.

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:

- Fair value measurement of assets carried at reportable value including:
  - Property, plant and equipment
  - Infrastructure
- Impairment losses of non-financial assets
- Expected credit losses on financial assets
- Assets held for sale
- Investment property
- Estimated useful life of intangible assets
- Measurement of employee benefits
- Measurement of provisions
- Estimation uncertainties and judgements made in relation to lease accounting

Shire of BODDINGTON

Notes to the Statement of Financial Activity
For the Period Ended 31 August 2026

2 Net Current Assets Information

(a) Net current assets used in the Statement of Financial Activity

	Note	Adopted Budget Opening 1/07/2026	Actual as at 30/06/2026	Actual as at 31/08/2026
Current Assets		$	$	$
Cash and cash equivalents	4	9,041,618	9,041,618	7,101,193
Trade and other receivables	6	598,882	526,471	9,300,434
Inventories		7,362	7,362	7,362
Other assets		558,274	558,274	558,274
		10,206,136	10,133,725	16,967,263
Less: Current liabilities				
Trade and other payables	9	(1,836,448)	(1,771,785)	(813,186)
Borrowings	10	(219,851)	(219,851)	(219,851)
Capital grant/contribution liability	11	(2,810,776)	(2,810,776)	(3,629,970)
Employee related provisions		(336,582)	(336,582)	(336,582)
		(5,203,657)	(5,138,994)	(4,999,589)
Net current assets		5,002,479	4,994,731	11,967,674
Less: Total adjustments to net current assets	2(b)	(2,344,353)	(2,344,353)	(2,363,110)
Closing funding surplus / (deficit)		**2,658,126**	**2,650,378**	**9,604,564**

(b) Current assets and liabilities excluded from budgeted deficiency

	Note	Adopted Budget Opening 1/07/2026	Actual as at 30/06/2026	Actual as at 31/08/2026
Adjustments to net current assets				
Less: Reserve accounts	5	(2,564,204)	(2,564,204)	(2,582,961)
Add: Current liabilities not expected to be cleared at the end of the year				
- Current portion of borrowings	10	219,851	219,851	219,851
- Current portion of employee benefit provisions held in reserve		0	0	0
		(2,344,353)	(2,344,353)	(2,363,110)

(c) Non-cash amounts excluded from operating activities

	Note	Adopted Budget Estimates 30/06/2026	YTD Budget Estimates 31/08/2026	Actual as at 31/08/2026
Adjustments to operating activities				
Less : Profit on asset disposals	8	(192,000)	0	0
Add : Loss on asset disposals	8	62,500	0	0
Add: Depreciation		2,667,300	444,552	0
Non-cash movements in non-current assets and liabilities:				
- Pensioner deferred rates		0	0	0
- Employee provisions		0	0	0
		2,537,800	444,552	0

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 local governments' operational cycle.

Shire of BODDINGTON

Notes to the Statement of Financial Activity
For the Period Ended 31 August 2026

3 Explanation of Material Variances

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date Actual materially.
The material variance adopted by Council for the 2026-2027 year is $20,000 or 10% whichever is the greater.

Description	Variance $	Variance %		Explanation of Variances
Revenue from operating activities				
Rates	10,887	0%		
Grants, subsidies and contributions	16,607	5%		
Fees and charges	(3,205)	(1%)		
Interest earnings	(5,912)	(10%)		
Other revenue	30,358	385%	▲	Permanent - Insurance Reimbursement
Profit on asset disposals	0	0%		
Expenditure from operating activities				
Employee costs	(102,496)	(14%)	▼	Timing
Materials and contracts	152,239	29%	▲	Timing
Utility Charges	(7,281)	(11%)		
Depreciation	444,552	100%	▲	Timing – depreciation will be processed upon finalisation of year-end.
Finance Costs	0	0%		
Insurance	(341)	(0%)		
Other expenditure	19,160	84%		
Loss on asset disposals	0	0%		
Non-cash amounts excluded from operating activities	(444,552)	(100%)	▼	Timing – depreciation will be processed upon finalisation of year-end.
Inflows from investing activities				
Proceeds - capital grants, subsidies & contributions	(2,204)	(2%)		
Proceeds - disposal of assets	0	0%		
Outflows from investing activities				
Payments - property, plant and equipment	527,076	93%	▲	Timing - Delay in delivery of cabins
Payments - construction of infrastructure	(8,728)	(2%)		
Inflows from financing activities				
Proceeds from new borrowings	0	0%		
Transfer from reserves	0	0%		
Outflows from financing activities				
Repayment of borrowings	0	0%		
Transfer to reserves	(8,757)	(88%)		
Surplus or deficit at the start of the financial year	(7,748)	(0%)		

Shire of BODDINGTON

Notes to the Statement of Financial Activity
For the Period Ended 31 August 2026

4 Cash and Cash Equivalents

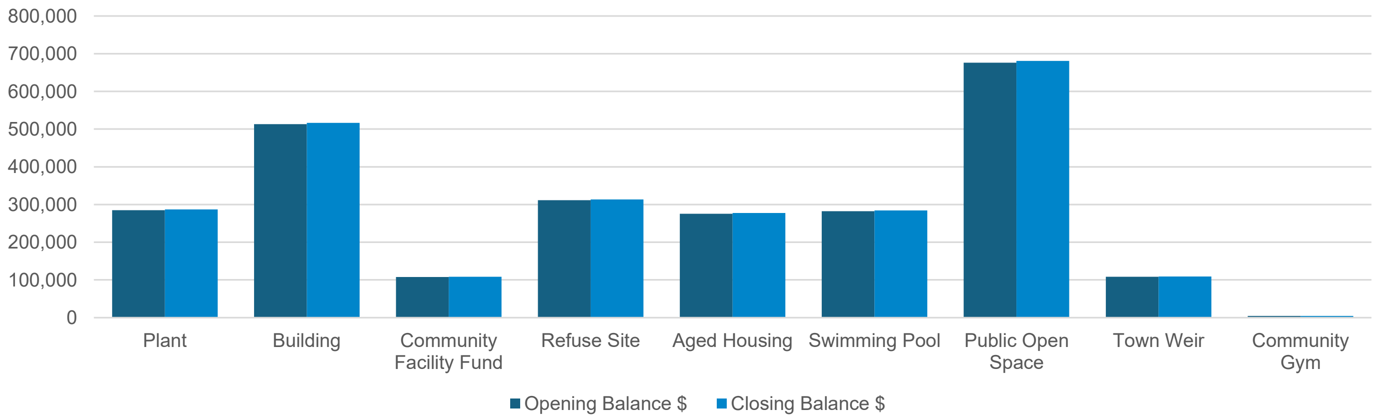
Description	Unrestricted	Reserve Accounts	Total	Trust	Institution	Interest Rate	Maturity Date
	$	$	$	$			
Cash on Hand							
Petty Cash & Floats	400	0	400				
Cash at Bank							
Municipal Funds	1,084,062	0	1,084,062		NAB		At Call
Reserve Funds	0	734	734		NAB		At Call
Overnight Cash Deposits							
Municipal Funds	3,433,770	0	3,433,770		WATC*	4.30%	Overnight
Reserve Funds	0	2,582,227	2,582,227		WATC*	4.30%	Overnight
Total	4,518,232	2,582,961	7,101,193	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.

5 Reserve Accounts

	Budget				Actual			
Reserve name	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance
	$	$	$	$	$	$	$	$
Plant	285,094	19,291	(55,245)	249,140	285,094	2,086	0	287,180
Building	513,075	162,098	0	675,173	513,075	3,753	0	516,828
Community Facility Fund	107,633	4,305	0	111,938	107,633	787	0	108,420
Refuse Site	311,564	128,463	(45,000)	395,027	311,564	2,279	0	313,843
Aged Housing	275,812	11,032	(50,000)	236,844	275,812	2,017	0	277,829
Swimming Pool	282,133	11,285	(100,000)	193,418	282,133	2,064	0	284,197
Public Open Space	675,954	27,038	(362,610)	340,382	675,954	4,945	0	680,899
Town Weir	108,343	4,334	0	112,677	108,343	792	0	109,135
Community Gym	4,596	5,793	0	10,389	4,596	34	0	4,630
Financial Resilience	0	95,000	0	95,000	0	0	0	0
	2,564,204	**468,639**	**(612,855)**	**2,419,988**	**2,564,204**	**18,757**	**0**	**2,582,961**

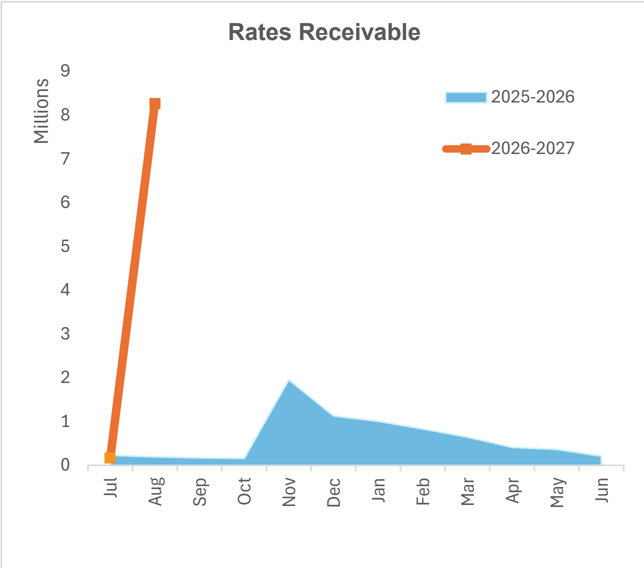


Shire of BODDINGTON

Notes to the Statement of Financial Activity
For the Period Ended 31 August 2026

6 Receivables

Rates receivable	30-Jun-26	31-Aug-26
	$	$
Opening arrears previous year	300,227	277,364
Annual Rates	6,539,477	7,746,012
Kerbside Collections	297,673	353,820
Emergency Services Levy	117,012	137,069
Total Levied this year	6,954,162	8,236,901
Less - collections to date	(6,977,025)	(243,093)
Net Rates collectable	**277,364**	**8,271,172**
% Collected	96.2%	2.9%



Receivables - general	Credit	Current	30 days	60 days	90 + days	Total
	$	$	$	$	$	$
Receivables - general	(6,346)	881,182	69,073	70	1,609	945,588
Percentage		*93.2%*	*7.3%*	*0%*	*0.2%*	
Balance per trial balance						
Trade receivables						945,588
GST receivables						48,380
Allowance for credit losses of trade receivables						(6,223)
Receivables for employee related provisions						41,517
Total receivables general outstanding						**1,029,262**

Amounts shown above include GST (where applicable)

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

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

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

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

Shire of BODDINGTON

Notes to the Statement of Financial Activity
For the Period Ended 31 August 2026

7 Capital Acquisitions

Capital Acquisitions	Adopted Budget	YTD Budget	YTD Actual	YTD Variance
	$	$	$	$
Furniture and Equipment	129,118	15,000	16,024	(1,024)
Plant and Equipment	1,258,588	0	0	(1,024)
Land and Buildings	2,238,003	550,000	21,900	528,100
Road Infrastructure	1,621,569	0	256	(256)
Drainage, Culvert & Bridges	184,009	6,000	6,200	(200)
Footpath	2,605,955	28,000	29,877	(1,877)
Other Infrastructure	1,663,322	366,996	373,391	(6,395)
Total Capital Acquisitions	**9,700,564**	**965,996**	**447,648**	**517,324**

Capital Acquisitions Funded By:				
	$	$	$	$
Capital grants and contributions	4,171,392	102,204	100,000	2,204
Proceeds from Asset disposals	264,000	0	0	0
Reserve accounts				
Plant	55,245	0	0	0
Refuse Site	45,000	0	0	0
Aged Housing	50,000	0	0	0
Swimming Pool	100,000	0	0	0
Public Open Space	362,610	0	0	0
Contribution - operations	4,652,317	863,792	347,648	515,120
Capital Funding Total	**9,700,564**	**965,996**	**447,648**	**517,324**

Key Information

Initial recognition

An item of property, plant and equipment or infrastructure that qualifies for recognition as an asset is measured at its cost.

Upon initial recognition, cost is determined as the amount paid (or other consideration given) to acquire the assets, plus costs incidental to the acquisition. The cost of non-current assets constructed by the City includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition.

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 *Local Government (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.

Individual assets that are land, buildings and infrastructure acquired between scheduled revaluation dates of the asset class in accordance with the City's revaluation policy, are recognised at cost and disclosed as being at reportable value.

Measurement after recognition

Plant and equipment including furniture and equipment and right-of-use assets (other than vested improvements) are measured using the cost model as required under *Local Government (Financial Management) Regulation 17A(2).* Assets held under the cost model are carried at cost less accumulated depreciation and any impairment losses being their reportable value.

Reportable Value

In accordance with *Local Government (Financial Management) Regulation 17A(2),* the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

Reportable value is for the purpose of *Local Government (Financial Management) Regulation 17A(4)* is the fair value of the asset at its last valuation date minus (to the extent applicable) the accumulated depreciation and any accumulated impairment losses in respect of the non-financial asset subsequent to its last valuation date.

Shire of BODDINGTON

Notes to the Statement of Financial Activity
For the Period Ended 31 August 2026

7 Capital Acquisitions Detailed

Level of completion indicators

- 0%
- 20%
- 40%
- 60%
- 80%
- 100%
- Over 100%

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

	Adopted			
Asset Description	**Budget**	**YTD Budget**	**YTD Actual**	**Variance Under/(Over)**
IT Equipment	47,500	0	0	0
Racks for Brigade (Grant Dependent)	15,000	15,000	16,024	(1,024)
Internet upgrade for Cabins	15,000	0	0	0
Library Desk Upgrade	32,618	0	0	0
Metro Road Counters	13,000	0	0	0
Racking - Infrastructure Storage Shed	6,000	0	0	0
Total Furniture & Equipment	**129,118**	**15,000**	**16,024**	**(1,024)**
Ford Ranger Supercab	45,000	0	0	0
Doctors Vehicle	53,000	0	0	0
Cat Roller	150,000	0	0	0
Trailer + dolly	100,000	0	0	0
CESM Vehicle	100,000	0	0	0
Ranger Ute	55,000	0	0	0
Single Cab Light Vehicle	32,000	0	0	0
4WD Ute (BT105)	42,500	0	0	0
Roller - vibrating drum	80,000	0	0	0
Roller - 2.5T Twin Drum Roller	50,000	0	0	0
500kg Plate Compactor	15,000	0	0	0
Includes Trailer	30,000	0	0	0
New Cameras	53,188	0	0	0
Portable Toilets	10,000	0	0	0
Self bunded bulk fuel tank	49,500	0	0	0
Marradong (Newmarket Rd)	30,000	0	0	0
Aqualift	6,800	0	0	0
Boddington Town Light Tanker Single Cab	336,600	0	0	0
Total Plant & Equipment	**1,258,588**	**0**	**0**	**0**
Building Asset Renewal Program	224,821	0	0	0
Caravan Park - Cabins	713,182	550,000	21,900	528,100
Solar Panels	20,000	0	0	0
Housing Strategy	1,100,000	0	0	0
Old School + Town Hall - Revitalisation Projects	170,000	0	0	0
Old School Art Gallery Kitchen Upgrades	10,000	0	0	0
Total Land & Buildings	**2,238,003**	**550,000**	**21,900**	**528,100**
RTR - Days Rd	36,254	0	0	0
RTR South Crossman Road	204,200	0	109	(109)
RRG - Crossman Road	341,200	0	148	(148)
RRG - Lower Hotham Road	198,000	0	0	0
RRG - Harvey Quindanning Road	615,000	0	0	0
Newmarket Rd - Gravel Resheeting	83,915	0	0	0
RTR - Darkan Road	143,000	0	0	0
Total Roads	**1,621,569**	**0**	**256**	**(256)**

Shire of BODDINGTON

Notes to the Statement of Financial Activity
For the Period Ended 00 January 1900

7 Capital Acquisitions Detailed (Continued)

Asset Description	Adopted Budget	YTD Budget	YTD Actual	Variance Under/(Over)
Forrest Street Drainage Improvements	45,509	0	0	0
Williams Street River Crossing	35,000	0	0	0
RTR - South Crossman Road Culverts	28,500	6,000	6,200	(200)
Hotham Avenue - Drainage	75,000	0	0	0
Total Drainage, Culverts & Bridges	**184,009**	**6,000**	**6,200**	**(200)**
Footpath Renewal Program	65,000	25,000	0	25,000
Mountain Bike Trails	1,050,756	3,000	2,997	3
Rail Trail	690,199	0	0	0
Bannister Rd - Footpath	800,000	0	26,880	(26,880)
Total Footpaths	**2,605,955**	**28,000**	**29,877**	**(1,877)**
History of Boddington (Main Street)	150,000	0	0	0
Yarning Circle Project	55,056	0	0	0
Newmont Dump Truck	44,519	25,000	24,766	234
Swimming Pool Filtration	53,000	0	0	0
Swimming Pool Upgrades	171,076	0	0	0
Koolangka Park - Shade Sail	7,809	0	0	0
Roller Display	5,000	0	0	0
Central Park	262,507	200,000	208,915	(8,915)
32 Bannister Road	560,764	130,000	128,082	1,918
Wayfinding - Main Attractions & Parking	50,000	0	0	0
Seating & Lighting	15,000	5,000	5,045	(45)
Infrastructure Renewal	49,696	0	0	0
Bowling Club - Stairs	20,000	0	0	0
Caravan Park - Pathway Lighting	10,000	7,000	6,259	741
Caravan Park - Irrigation	10,289	0	0	0
Caravan Park - Stage 2 Electrical	17,610	0	0	0
BBQ Hotham Park	8,000	0	324	(324)
Arts Council Carpark	100,000	0	0	0
Arts Council Solar Lighting	12,000	0	0	0
Pathway Tennis Courts	35,000	0	0	0
Marradong Fire Shed	20,000	0	0	0
Old Road Board	6,000	0	0	0
Total Other Infrastructure	**1,663,322**	**366,996**	**373,391**	**(6,391)**

8 Capital Disposals

	Budget			YTD Actual		
Asset description	**Net Book Value**	**Proceeds**	**Profit / (Loss)**	**Net Book Value**	**Proceeds**	**Profit / (Loss)**
Landcruiser Fire Tender	60,000	0	(60,000)	0	0	0
Bulldozer	19,000	65,000	46,000	0	0	0
Roller	13,000	65,000	52,000	0	0	0
Isuzu Tipper	10,000	20,000	10,000	0	0	0
Utility	0	23,000	23,000	0	0	0
Utility	0	18,000	18,000	0	0	0
Utility	0	18,000	18,000	0	0	0
Utility	0	25,000	25,000	0	0	0
DR Vehicle	30,000	30,000	0	0	0	0
Foreshore BBQ	2,500	0	(2,500)	0	0	0
	134,500	**264,000**	**129,500**	**0**	**0**	**0**

Shire of BODDINGTON

Notes to the Statement of Financial Activity
For the Period Ended 31 August 2026

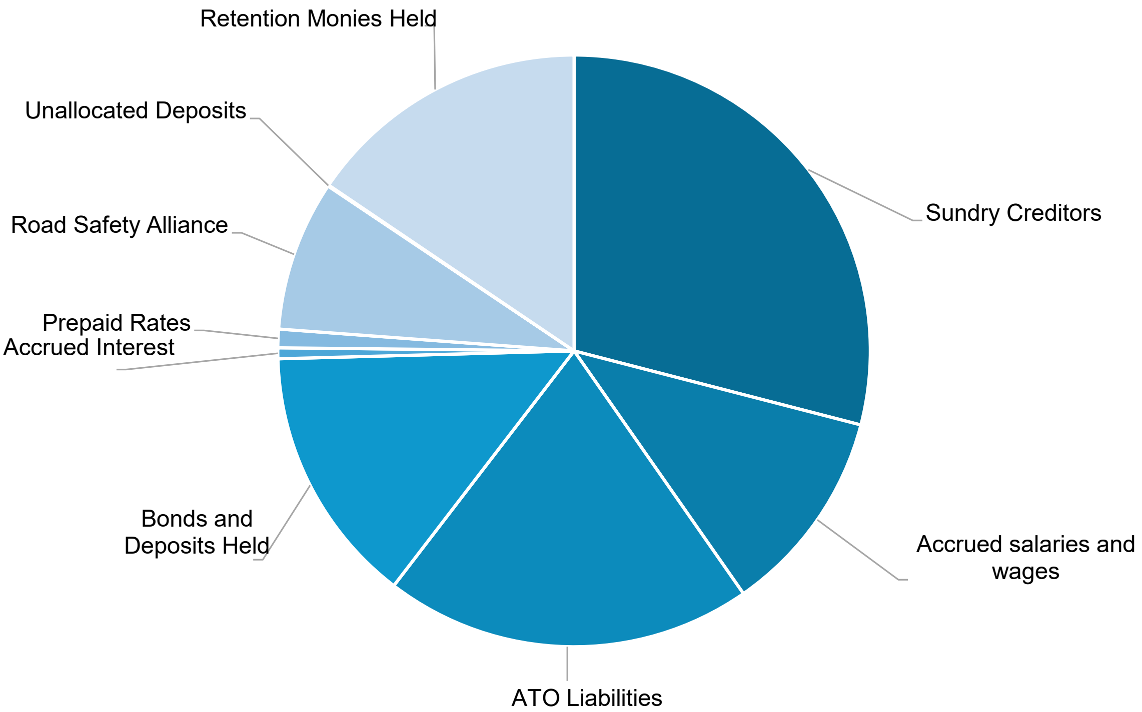
9 Payables

Payables - general	Credit	Current	30 days	60 days	90 + days	Total
	$	$	$	$	$	$
Payables - general	0	234,379	1,666	0	0	236,045
Percentage		*99.3%*	*0.7%*	*0%*	*0%*	
Balance per trial balance						
Sundry Creditors						236,045
Accrued salaries and wages						91,777
ATO Liabilities						163,441
Bonds and Deposits Held						115,155
Accrued Interest						4,813
Prepaid Rates						8,233
Road Safety Alliance						66,913
Unallocated Deposits						490
Retention Monies Held						126,319
Total receivables general outstanding						**813,186**

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 BODDINGTON

Notes to the Statement of Financial Activity
For the Period Ended 31 August 2026

10 Borrowings

Repayments - borrowings

Purpose	Loan No.	1 July 2026	New Loans Actual	New Loans Budget	Principal Repayments Actual	Principal Repayments Budget	Principal Outstanding Actual	Principal Outstanding Budget
		$	$	$	$	$	$	$
3 Pecan Place	94	92,428	0	0	0	(20,955)	92,428	71,473
34 Hill Street	97	93,734	0	0	0	(21,252)	93,734	72,482
New Housing	108	0	0	500,000	0	0	0	500,000
Recreation Centre	106	317,227	0	0	0	(75,388)	317,227	241,839
Recreation Centre	107	418,734	0	0	0	(102,256)	418,734	316,478
Total		**922,123**	**0**	**500,000**	**0**	**(219,851)**	**922,123**	**1,202,271**
Current Borrowings		219,851					219,851	
Non-Current Borrowings		702,272					702,272	
		922,123					**922,123**	

Borrowing finance cost payments

Purpose	Loan No.	Interest	Date final payment is due	Actual	Budget
		%		$	$
3 Pecan Place	94	6.45%	28/05/2030	0	5,629
34 Hill Street	97	6.45%	28/05/2030	0	5,709
New Housing	108	4.50%	-	0	0
Recreation Centre	106	3.36%	13/03/2030	0	10,031
Recreation Centre	107	1.56%	3/06/2030	0	6,135
Total				**0**	**27,504**

Key Information

All debenture repayments were financed by general purpose revenue.

The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

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.

Shire of BODDINGTON

Notes to the Statement of Financial Activity
For the Period Ended 31 August 2026

11 Grants, Subsidies and Contributions

Operating grants, subsidies and contributions

	Contract Liabilities				Revenue		
Details	Liability 01-Jul-26	Increase Liability	Decrease Liability	Liability 31-Aug-26	Adopted Budget	YTD Budget	YTD Actual
	$	$	$	$	$	$	$
Federal Grant - General Purpose	0	0	0	0	10,149	2,537	2,437
Federal Grant - Local Roads	0	0	0	0	72,666	18,167	11,921
DFES - Fire Brigade Operating Grant	0	0	0	0	122,409	28,750	28,750
Mitigation Activity Grant	0	0	0	0	91,874	67,953	67,953
DFES - SES Operating Grant	0	0	0	0	31,270	7,818	7,392
Abandoned Vehicles Contribution	0	0	0	0	500	84	0
South 32 - Community Health Grant	0	0	0	0	100,000	100,000	100,000
Youth Centre Contributions	0	0	0	0	100	16	0
Strength for Life Contributions	0	0	0	0	1,750	542	0
Seniors Week Grant	0	0	0	0	1,500	0	0
Welfare Grant Programs	0	0	0	0	3,500	9,312	0
Level-up Youth Program	52,373	0	0	52,373	52,373	0	0
Thank a Volunteer Grants	0	0	0	0	2,000	334	0
South 32 - Summer by River	0	0	0	0	25,000	0	25,000
Lotterywest - Summer by River	0	0	0	0	10,000	0	0
Lotterywest - Christmas	0	0	0	0	10,000	10,000	0
South 32 - Cultural Activities	1,397,624	0	0	1,397,624	0	0	0
South 32 - Native Tree Program	0	0	0	0	10,000	1,666	10,000
Main Roads WA - Direct Grant	0	0	0	0	91,257	91,257	91,257
Dept. of Transport - Local Bicycle Plan	10,000	0	0	10,000	15,000	0	0
Tourism Contributions	0	0	0	0	1,000	166	0
HWEDA - Contributions	0	0	0	0	2,000	334	833
Total	**1,459,997**	**0**	**0**	**1,459,997**	**654,348**	**338,935**	**345,542**

Capital grants, subsidies and contributions

	Capital Grant/Contributions Liabilities				Revenue		
Details	Liability 01-Jul-26	Increase Liability	Decrease Liability	Liability 31-Aug-26	Adopted Budget	YTD Budget	YTD Actual
	$	$	$	$	$	$	$
DFES - Capital Grant	0	0	0	0	351,600	0	0
CCTV Grant	0	10,394	0	10,394	10,394	1,732	0
Lotterywest - Park Improvements	200,000	0	0	200,000	200,000	0	0
Growing Regions - Park Improvements	45,416	0	0	45,416	195,416	100,472	100,000
South 32 - Yarning Circle	45,056	0	0	45,056	55,056	0	0
Mountain Bike Trails Funding	111,407	0	0	111,407	876,407	0	0
Peel Devt. Commission - Rail Trail	13,414	0	0	13,414	0	0	0
Roads to Recovery Funding	0	0	0	0	340,687	0	0
Regional Road Group Funding	0	308,800	0	308,800	769,467	0	0
South 32 - Town Centre Footpath	0	0	0	0	750,000	0	0
South 32 - Caravan Park	872,365	500,000	0	1,372,365	622,365	0	0
Total	**1,287,658**	**819,194**	**0**	**2,106,852**	**4,171,392**	**102,204**	**100,000**

9.4 INFRASTRUCTURE SERVICES

10. ELECTED MEMBERS' MOTION OF WHICH PREVIOUS MOTION HAS BEEN GIVEN

11. URGENT BUSINESS WITHOUT NOTICE WITH THE APPROVAL OF THE PRESIDENT OR MEETING

12. CLOSURE OF MEETING