



Peppermint Grove
The Garden Shire

SHIRE OF PEPPERMINT GROVE

ATTACHMENTS

**Ordinary Council Meeting
Attachments**

23rd June 2026



Peppermint Grove

The Garden Shire

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Attachments:

May 2026 Payment Details

May 2026 Credit Cards

Monthly Financial Report May 2026

Shire of Peppermint Grove Statutory Budget 2026/27

Delegated Authority Register June 2026

Notes Library Management Group May 2026

Library Draft Budget 2026/27

Accounts Paid - May 2026

| Payment / Invoice | Date | Description | Amount |
|--|----------|--|------------------|
| EFT Payment | | | |
| EFT Payment - EFT00135 | | | |
| 162 - Western Metropolitan Regional Council | | | |
| VV260331-4 PO00787 | 01/04/26 | Order PO00787 | 4,366.57 |
| M-2604343 | 15/04/26 | WMRC tip passes | 9,725.07 |
| Total 162 | | | 14,091.64 |
| 2233 - EASISALARY PTY LTD | | | |
| | 30/04/26 | Salary Sacrifice | 682.85 |
| | 30/04/26 | Salary Sacrifice | 1,102.47 |
| | 30/04/26 | Salary Sacrifice | 53.61 |
| | 30/04/26 | Salary Sacrifice | 936.43 |
| Total 2233 | | | 2,775.36 |
| 2414 - Open Systems Technology Pty Ltd (Council First) | | | |
| SI009684 | 05/05/26 | Invoice PINV01517 | 1,226.50 |
| SI009683 | 05/05/26 | Invoice PINV01518 | 111.38 |
| Total 2414 | | | 1,337.88 |
| 3002 - Winc Australia Pty Ltd | | | |
| 9050365423 PO00805 | 30/04/26 | Order PO00805 | 326.30 |
| Total 3002 | | | 326.30 |
| 3047 - PERTH IRRIGATION CENTRE (PIC) | | | |
| J1318 2 PO00695 | 24/04/26 | Recticulation - Spares and Parts | 117.21 |
| Total 3047 | | | 117.21 |
| 3050 - ENVIRO SWEEP PTY LTD (EWCS) | | | |
| 142500 PO00499 | 21/04/26 | Road Sweeping Services FY25.26 | 2,709.27 |
| Total 3050 | | | 2,709.27 |
| 3051 - TEMPTATIONS CATERING | | | |
| E33430 PO00588 | 28/04/26 | Meal catering x 2 per month at \$460 per night | 339.00 |
| Total 3051 | | | 339.00 |
| 3057 - CTI Couriers | | | |
| CISC4887767 | 30/04/26 | Library courier | 668.80 |
| Total 3057 | | | 668.80 |
| 3241 - Fire Shield Services | | | |
| INV63706 PO00806 | 06/05/26 | Fire Shield fire sounder repair | 247.50 |
| Total 3241 | | | 247.50 |
| 3453 - SHRED-X PTY LTD | | | |
| 02512406 PO00656 | 30/04/26 | Admin - Secure document destruction bin | 119.56 |
| Total 3453 | | | 119.56 |
| 3783 - Chellew Hawley Pty Ltd t/as Sifting Sands | | | |
| INV-3919 PO00495 | 01/04/26 | Keanes Point Playground - sand cleaning | 2,062.50 |
| INV-4123 PO00495 | 04/05/26 | Keanes Point Playground - sand cleaning | 2,062.50 |
| Total 3783 | | | 4,125.00 |
| 3808 - Market Creations Agency | | | |
| JH27-2 | 05/05/26 | Invoice PINV01516 | 165.00 |
| Total 3808 | | | 165.00 |
| 3878 - Market Creations Technology Pty Ltd T/as Intergrated ICT | | | |
| 24563 | 30/04/26 | Invoice PINV01508 | 355.01 |

Accounts Paid - May 2026

| Payment / Invoice | Date | Description | Amount |
|---|----------|--|------------------|
| 42590 | 30/04/26 | Security as a service - Apr 26 | 1,640.10 |
| 42591 | 30/04/26 | Invoice PINV01510 | 726.00 |
| 42818 | 30/04/26 | Invoice PINV01511 | 1,728.54 |
| 42819 | 30/04/26 | Invoice PINV01512 | 1,266.98 |
| 42823 | 30/04/26 | Invoice PINV01513 | 875.93 |
| Total 3878 | | | 6,592.56 |
| 3943 - Pay@bility Pty Ltd T/A Benefit@bility | | | |
| | 30/04/26 | Salary Sacrifice | 767.83 |
| Total 3943 | | | 767.83 |
| 4001 - Food Technology Services Pty Ltd | | | |
| 000000163 PO00531 | 06/05/26 | Provision of Environmental Health Services for 2025-26 | 802.68 |
| Total 4001 | | | 802.68 |
| 448 - LANDGATE | | | |
| 77933411 | 05/05/26 | Invoice PINV01514 | 159.26 |
| 1582470 | 01/05/26 | Invoice PINV01526 | 32.60 |
| Total 448 | | | 191.86 |
| 52 - Iron Mountain Australia Group Pty Ltd | | | |
| AU3100077954 | 30/04/26 | Invoice PINV01294 | 16.94 |
| Total 52 | | | 16.94 |
| 598 - PHIL JOHNSON PLUMBING & GAS | | | |
| 22051 | 29/04/26 | Replacement of pressure tank and instalment- emergency | 600.00 |
| Total 598 | | | 600.00 |
| 693 - Clean City Group Pty Ltd | | | |
| 1943 PO00494 | 04/05/26 | Bin Return Service FY25.26 | 1,100.00 |
| 1942 PO00494 | 28/04/26 | Bin Return Service FY25.26 | 935.00 |
| Total 693 | | | 2,035.00 |
| 883 - FujiFilm Business Innovations Australia PtyLtd | | | |
| CZ342198 | 30/04/26 | AC3570-4 S No.138835 - Apr 26 | 353.21 |
| Total 883 | | | 353.21 |
| V00009 - Landscape and Maintenance Solutions | | | |
| INV-5376 PO00501 | 01/05/26 | Manners Hill Park - Mowing Services FY25.26 | 5,551.70 |
| Total V00009 | | | 5,551.70 |
| V00060 - NAPOLEON PAPIER & CO | | | |
| 4078409040994105 PO00657 | 07/04/26 | magazines as selected | 192.77 |
| Total V00060 | | | 192.77 |
| V00067 - BrightMark Group Pty Ltd | | | |
| 6873 PO00745 | 30/04/26 | Order PO00745 | 11,240.45 |
| Total V00067 | | | 11,240.45 |
| V00068 - FUJIFILM IT SERVICES (Codeblue Australia Pty Ltd) | | | |
| CBAU1282794 | 23/04/26 | Invoice PINV01519 | 1,848.00 |
| CBAU1282867 | 28/04/26 | Invoice PINV01520 | 407.00 |
| Total V00068 | | | 2,255.00 |
| V00094 - AMPAC DEBT RECOVERY (WA) PTY LTD | | | |
| 128907 PO00808 | 30/04/26 | Debt collection expenses | 1,782.00 |
| Total V00094 | | | 1,782.00 |
| V00106 - NAJA Business Consulting Services | | | |

Accounts Paid - May 2026

| Payment / Invoice | Date | Description | Amount |
|---|----------|---|------------------|
| INV-01093 PO00549 | 23/04/26 | Strategic Property Review - Project Inception Meeting | 3,078.35 |
| Total V00106 | | | 3,078.35 |
| V00146 - POST NEWSPAPERS PTY LTD | | | |
| INV-00155163 PO00801 | 25/04/26 | Order PO00801 | 563.20 |
| Total V00146 | | | 563.20 |
| V00154 - Paul & Charmaine Blackburne | | | |
| 260507 REFUND 32 THE ESPLANADE | 07/05/26 | Invoice PINV01523 | 6,497.04 |
| Total V00154 | | | 6,497.04 |
| Total EFT00135 | | | 69,543.11 |
| EFT Payment - EFT00136 | | | |
| 3000 - SuperChoice Aware Superannuation | | | |
| PJ001141 | 14/05/26 | FORTNIGHT 2026-23 - From Payroll | 5,393.03 |
| SUPER MAY 26 | 14/05/26 | Superannuation Contribution | 13,623.38 |
| Total 3000 | | | 19,016.41 |
| Total EFT00136 | | | 19,016.41 |
| EFT Payment - EFT00137 | | | |
| 1 - Australia Post | | | |
| 1014716523 | 03/05/26 | Invoice PINV01546 | 137.43 |
| Total 1 | | | 137.43 |
| 162 - Western Metropolitan Regional Council | | | |
| VV260430-4 PO00787 | 01/05/26 | Order PO00787 | 3,698.50 |
| Total 162 | | | 3,698.50 |
| 2233 - EASISALARY PTY LTD | | | |
| | 14/05/26 | Salary Sacrifice | 682.85 |
| | 14/05/26 | Salary Sacrifice | 1,102.47 |
| | 14/05/26 | Salary Sacrifice | 53.61 |
| Total 2233 | | | 1,838.93 |
| 2414 - Open Systems Technology Pty Ltd (Council First) | | | |
| SI009723 | 18/05/26 | Invoice PINV01540 | 2,200.00 |
| SI009733 | 19/05/26 | Invoice PINV01545 | 372.50 |
| SI009698 | 12/05/26 | Invoice PINV01553 | 7,566.17 |
| Total 2414 | | | 10,138.67 |
| 300 - VEOLIA RECYCLING & RECOVERY (PERTH) PTY LTD | | | |
| 8101056385 PO00497 2 | 01/05/26 | Depot Waste - Skip Bin | 1,112.49 |
| Total 300 | | | 1,112.49 |
| 3002 - Winc Australia Pty Ltd | | | |
| 9050503251 PO00824 | 20/05/26 | Order PO00824 | 348.22 |
| Total 3002 | | | 348.22 |
| 3045 - DORMAKABA AUSTRALIA PTY LTD | | | |
| 35WA1457214 PO00635 | 05/05/26 | Automatic door servicing Jul 2025-Jun 2026 | 74.54 |
| 35WA1457349 PO00635 | 05/05/26 | Automatic door servicing Jul 2025-Jun 2026 | 445.50 |
| Total 3045 | | | 520.04 |

Accounts Paid - May 2026

| Payment / Invoice | Date | Description | Amount |
|--|----------|---|-----------------|
| 3050 - ENVIRO SWEEP PTY LTD (EWCS) | | | |
| 143639 PO00499 | 14/05/26 | Road Sweeping Services FY25.26 | 2,590.45 |
| Total 3050 | | | 2,590.45 |
| 3051 - TEMPTATIONS CATERING | | | |
| E33419 PO00588 | 12/05/26 | Meal catering x 2 per month at \$460 per night | 393.80 |
| Total 3051 | | | 393.80 |
| 3061 - DEPARTMENT OF TRANSPORT AND MAJOR INFRASTRUCTURE - OPERATING | | | |
| 8095119 | 07/05/26 | Invoice PINV01543 | 5.10 |
| Total 3061 | | | 5.10 |
| 3120 - Westbooks | | | |
| 356049 PO00788 | 07/05/26 | Order PO00788 | 1,099.03 |
| 356239 PO00811 | 14/05/26 | Order PO00811 | 866.97 |
| 355826 PO00788 | 01/05/26 | Order PO00788 | 1,399.47 |
| Total 3120 | | | 3,365.47 |
| 3241 - Fire Shield Services | | | |
| INV63395 PO00574 | 19/05/26 | Routine Servicing July 2025-June 2026 | 2,402.40 |
| Total 3241 | | | 2,402.40 |
| 3301 - PAPERBARK TECHNOLOGIES PTY LTD | | | |
| 00010392 PO00812 | 15/05/26 | Order PO00812 | 880.00 |
| Total 3301 | | | 880.00 |
| 3436 - Sports Turf Technology | | | |
| INV-4562 PO00819 | 18/05/26 | ground water samples | 2,310.00 |
| Total 3436 | | | 2,310.00 |
| 3857 - Delta Roofing | | | |
| 940 | 18/05/26 | Leak inspection and overseal to kitchen | 572.00 |
| Total 3857 | | | 572.00 |
| 3892 - Telstra Limited | | | |
| 4074199284 MAY 26 | 10/05/26 | Invoice PINV01547 | 43.00 |
| 4074199292 MAY 26 | 10/05/26 | Invoice PINV01548 | 112.00 |
| 6362254800 MAY 26 2 | 08/05/26 | Invoice PINV01552 | 75.00 |
| Total 3892 | | | 230.00 |
| 3917 - AV Media Systems WA | | | |
| 143870 PO00818 | 21/05/26 | Fusion signage licences 2026 Advances 3 year: Qoute # 34297 | 584.10 |
| Total 3917 | | | 584.10 |
| 3943 - Pay@bility Pty Ltd T/A Benefit@bility | | | |
| | 14/05/26 | Salary Sacrifice | 767.83 |
| Total 3943 | | | 767.83 |
| 3998 - Professional Tree Surgeons | | | |
| 2945 PO00796 | 20/05/26 | Street tree removal and pruning | 4,455.00 |
| Total 3998 | | | 4,455.00 |
| 598 - PHIL JOHNSON PLUMBING & GAS | | | |
| 00022137 | 21/05/26 | Invoice PINV01544 | 100.00 |
| Total 598 | | | 100.00 |
| 693 - Clean City Group Pty Ltd | | | |
| 1940 PO00795 | 01/05/26 | Order PO00795 | 412.50 |

Accounts Paid - May 2026

| Payment / Invoice | Date | Description | Amount |
|--|----------|---|-------------------|
| 1944 PO00494 | 11/05/26 | Bin Return Service FY25.26 | 935.00 |
| 1947 PO00494 | 18/05/26 | Bin Return Service FY25.26 | 1,100.00 |
| 1917 PO00636 2 | 01/05/26 | Watering of newly planted tree Oct-April 2026 | 550.00 |
| Total 693 | | | 2,997.50 |
| V00068 - FUJIFILM IT SERVICES (Codeblue Australia Pty Ltd) | | | |
| CBAU1282936 | 01/05/26 | Invoice PINV01541 | 506.00 |
| CBAU1282949 | 01/05/26 | Invoice PINV01542 | 595.07 |
| Total V00068 | | | 1,101.07 |
| V00094 - AMPAC DEBT RECOVERY (WA) PTY LTD | | | |
| 129741 PO00808 | 10/05/26 | Debt collection expenses | 792.00 |
| Total V00094 | | | 792.00 |
| V00137 - ELEVATE MANAGEMENT AND WORKPLACE SOLUTIONS PTY LTD | | | |
| INV-2640 | 13/05/26 | Invoice PINV01538 | 512.60 |
| Total V00137 | | | 512.60 |
| V00145 - WCP CIVIL PTY LTD | | | |
| CLAIM 2 C-22850- LEAKE ST - | 21/05/26 | Leake Street reseal | 302,714.26 |
| Total V00145 | | | 302,714.26 |
| V00150 - SOLO RESOURCE RECOVERY | | | |
| 650911 PO00798 | 01/05/26 | Clean storm water drains | 3,576.85 |
| Total V00150 | | | 3,576.85 |
| V00155 - HORIZON WEST LANDSCAPE & IRRIGATION PTY LTD | | | |
| 00019343 PO00816 | 20/05/26 | Order PO00816 | 1,930.50 |
| Total V00155 | | | 1,930.50 |
| V00156 - ACTION GLASS & ALUMINIUM | | | |
| 75089 PO00820 | 01/05/26 | Order PO00820 | 13,310.00 |
| Total V00156 | | | 13,310.00 |
| Total EFT00137 | | | 363,385.21 |
| EFT Payment - EFT00138 | | | |
| 3029 - Australian Taxation Office | | | |
| PJ000714 | 02/04/26 | FORTNIGHT 2026-20 - From Payroll | 18,108.00 |
| PJ000789 | 16/04/26 | FORTNIGHT 2026-21 - From Payroll | 17,508.00 |
| PJ001058 | 30/04/26 | FORTNIGHT 2026-22 - From Payroll | 468.00 |
| PJ001079 | 30/04/26 | FORTNIGHT 2026-22 - From Payroll | 16,500.00 |
| | 01/05/26 | GST April Settlement | 34,307.00 |
| | 01/05/26 | GST April Settlement | -76,284.00 |
| Total 3029 | | | 10,607.00 |
| Total EFT00138 | | | 10,607.00 |
| EFT Payment - EFT00139 | | | |
| 3000 - SuperChoice Aware Superannuation | | | |
| PJ001203 | 28/05/26 | FORTNIGHT 2026-24 - From Payroll | 5,814.43 |
| SUPER MAY 26 2 | 28/05/26 | Superannuation Contribution | 14,663.71 |
| Total 3000 | | | 20,478.14 |
| Total EFT00139 | | | 20,478.14 |
| Grand Total - EFT Payment | | | 483,029.87 |
| Other | | | |
| Other - DD00165 | | | |
| 123 - Synergy | | | |
| 2104503152 | 01/05/26 | Invoice PINV01554 | 464.21 |

Accounts Paid - May 2026

| Payment / Invoice | Date | Description | Amount |
|---|----------|---|---------------------|
| Total 123 | | | 464.21 |
| Total DD00165 | | | 464.21 |
| Other - DD00166 | | | |
| 123 - Synergy | | | |
| 3111000243 | 01/05/26 | Depot electricity 29/1/26-31/3/26 | 2,094.60 |
| Total 123 | | | 2,094.60 |
| Total DD00166 | | | 2,094.60 |
| Other - DD00167 | | | |
| 123 - Synergy | | | |
| 2544009345 | 06/05/26 | Invoice PINV01557 | 43.20 |
| Total 123 | | | 43.20 |
| Total DD00167 | | | 43.20 |
| Other - DD00168 | | | |
| 123 - Synergy | | | |
| 2592005827 | 06/05/26 | Invoice PINV01558 | 3,747.16 |
| Total 123 | | | 3,747.16 |
| Total DD00168 | | | 3,747.16 |
| Other - DD00169 | | | |
| V00138 - HPE Financial Services | | | |
| 100001891071 | 01/05/26 | Invoice PINV01561 | 1,391.50 |
| Total V00138 | | | 1,391.50 |
| Total DD00169 | | | 1,391.50 |
| Other - DD00170 | | | |
| V00138 - HPE Financial Services | | | |
| 100001891072 | 01/05/26 | Invoice PINV01562 | 554.40 |
| Total V00138 | | | 554.40 |
| Total DD00170 | | | 554.40 |
| Other - DD00171 | | | |
| 123 - Synergy | | | |
| 2736005411 | 01/05/26 | Library electricity 13/3/26-9/4/26 | 6,073.36 |
| Total 123 | | | 6,073.36 |
| Total DD00171 | | | 6,073.36 |
| Grand Total - Direct Debit | | | \$ 14,368.43 |
| Other - CC00023 | | | |
| 3084 - Shire Credit Cards -NAB Visa flexi purchase | | | |
| SF CLS 28 MAR TO 28 APR 26 | 01/05/26 | SF CLS 28 MAR TO 28 APR 26 | 97.30 |
| SF CLS 28 MAR TO 28 APR 26 CN | 01/05/26 | | |
| JS MCCS 28 MAR TO 28 APR 2026 | 01/05/26 | Invoice PINV01529 | 180.56 |
| PA ADMIN 28 MAR TO 28 APR 2026 | 01/05/26 | PA ADMIN 28 MAR TO 28 APR 2026 | 159.05 |
| LH ALS 28 MAR TO 28 APR 2026 | 01/05/26 | Newspaper, air freshener, paper, kitchen supplies | 1,812.12 |
| RY DEPOT 28 MAR TO 28 APR 26 | 01/05/26 | RY DEPOT 28 MAR TO 28 APR 26 | 984.50 |
| DB CEO 28 MAR TO 28 APR 26 | 01/05/26 | DB CEO 28 MAR TO 28 APR 26 | 43.61 |

Accounts Paid - May 2026

| Payment / Invoice | Date | Description | Amount |
|--------------------------------------|----------|--------------------------------|----------------------|
| DB MIS 28 MAR TO 28 APR 26 | 01/05/26 | DB MIS 28 MAR TO 28 APR 26 | 393.64 |
| JG MDS 28 MAR TO 28 APR 2026 | 01/05/26 | JG MDS 28 MAR TO 28 APR 2026 | 300.37 |
| TW DEPOT 28 MAR TO 28 APR 2026 | 01/05/26 | TW DEPOT 28 MAR TO 28 APR 2026 | 304.12 |
| NAB VISA FEE APR 26 | 01/05/26 | NAB VISA FEE APR 26 | 110.00 |
| | | Total 3084 | 6,471.44 |
| | | Total CC00023 | 6,471.44 |
| Grand Total - Credit Cards | | | \$ 6,471.44 |
| Grand Total - Payroll | | | \$ 116,672.41 |
| Grand Total - Bank Charges | | | \$ 242.02 |
| Grand Total - May 2026 | | | \$ 620,784.17 |



Statement for NAB Visa Purchasing

NAB Purchasing & Corporate Card Support - GPO Box 9992 Melbourne Victoria 3001
Phone: 13 10 12 between 7am and 9pm AEST, Monday to Friday,
8am and 6pm AEST, Saturday and Sunday
Email: corporatecardsupport@nab.com.au
Lost & Stolen Cards: 1800 033 103 (24 Hrs, 7 Days a Week)



/5521
SHIRE OF PEPPERMINT GROVE
ATTN: JEREMY CLAPHAM
PO BOX 221
COTTESLOE WA 6011

| | |
|----------------------------|------------------------------|
| Statement Period: | 29 April 2026 to 28 May 2026 |
| Company Account No: | 4715 2799 0002 0601 |
| Facility Limit: | \$50,000 |

| Your Account Summary | |
|--|----------------------|
| Balance from Previous Statement | \$6,471.44 DR |
| Payments and Other Credits | \$6,471.44 CR |
| Purchases, Cash Advances | \$5,290.61 DR |
| Interest and Other Charges | \$171.38 DR |
| Closing Balance | \$5,461.99 DR |

See reverse for transaction details

0033095 148/4715279900020601 / E-5521 S-12053 I-24105

**YOUR REQUIRED PAYMENT OF \$5,461.99 WILL BE
DEBITED TO ACCOUNT 000086492- 0000508232566 ON
THE DUE DATE 08/06/2026 AS PER OUR AGREEMENT.**

Transaction Record For: Billing Account

| Date | Amount A\$ | Details | Explanation | Cost Coding | GST / FBT Paid | Reference |
|---|---------------|----------------------|-------------|-------------|----------------|-------------|
| 11 May 2026 | \$6,471.44 CR | DIRECT DEBIT PAYMENT | | | | 74715276128 |
| Total for this Period: \$6,471.44 CR | | | | | | |

Cardholder Summary

| Cardholder Account | Cardholder Name | Credit Limit | Payments and other Credits (A) | Purchases and Cash Advances (B) | Interest and Other Charges (C) | Net Totals (B+C-A) |
|----------------------------|------------------------|--------------|--------------------------------|---------------------------------|--------------------------------|----------------------|
| 4715-2766-5871-3858 | FEE ACCT 000217852-0 | \$0 | \$0.00 | \$0.00 | \$110.00 | \$110.00 |
| 4715-2766-5873-6883 | MR STEWART FARLEY | \$3,000 | \$0.00 | \$1,207.80 | \$6.82 | \$1,214.62 |
| 4715-2766-5955-5241 | MR DONALD S BURNETT | \$10,000 | \$0.00 | \$166.34 | \$6.82 | \$173.16 |
| 4715-2766-6054-1719 | MR TIMOTHY CHARLES W | \$1,000 | \$0.00 | \$258.91 | \$6.82 | \$265.73 |
| 4715-2766-6054-1727 | MR ROBERT IAIN YOUNG | \$1,000 | \$0.00 | \$1,764.71 | \$6.82 | \$1,771.53 |
| 4715-2766-6149-3555 | JOEL LEE DIETER GAJI | \$5,000 | \$0.00 | \$686.15 | \$6.82 | \$692.97 |
| 4715-2766-6217-2539 | MR JEREMY CHARLES CL | \$5,000 | \$0.00 | \$305.24 | \$6.82 | \$312.06 |
| 4715-2766-6248-2078 | MS PENNY ASKIN | \$500 | \$0.00 | \$316.75 | \$6.82 | \$323.57 |
| 4715-2767-0252-3964 | MR LANCE HOPKINSON | \$5,000 | \$0.00 | \$584.71 | \$6.82 | \$591.53 |
| 4715-2767-0306-8878 | MR DARREN MCBRIDE | \$5,000 | \$0.00 | \$0.00 | \$6.82 | \$6.82 |
| 4715-2799-0002-0601 | BILLING ACCOUNT | \$0 | \$6,471.44 | \$0.00 | \$0.00 | \$6,471.44 CR |
| | | | \$6,471.44 | \$5,290.61 | \$171.38 | \$1,009.45 CR |

**PROTECT YOUR BUSINESS FROM FINANCIAL HARM.
AI-POWERED & CRYPTO INVESTMENT SCAMS ARE ON THE RISE.
FAKE ENDORSEMENTS FROM CELEBRITIES MAKE SCAMS LOOK REAL.
DON'T CLICK LINKS OR RESPOND TO OFFERS ON SOCIAL MEDIA.
VERIFY INVESTMENTS THROUGH OFFICIAL CHANNELS.
LEARN MORE AT NAB.COM.AU/SECURITY.**



**Statement for
NAB Visa Purchasing**

*NAB Purchasing & Corporate Card Support - GPO Box 9992 Melbourne Victoria 3001
Phone: 13 10 12 between 7am and 9pm AEST, Monday to Friday,
8am and 6pm AEST, Saturday and Sunday
Email: corporatecardsupport@nab.com.au
Lost & Stolen Cards: 1800 033 103 (24 Hrs, 7 Days a Week)*

Statement Period: 29 April 2026 to 28 May 2026
Company Account No: 4715 2799 0002 0601
Facility Limit: \$50,000

**A NEW LOOK IS COMING!
WE'RE UPDATING INTERNET BANKING AND THE NAB APP
THESE UPDATES INCLUDE CHANGES TO THE LOOK AND LAYOUT.**

| Transaction Type | Annual Percentage Rate | Daily Percentage Rate |
|-------------------------|-------------------------------|------------------------------|
| Purchase | 0.000% | 0.00000% |



FlexiPurchase Account Statement

Statement for NAB

Statement Period: 29 Apr 2026 to 28 May 2026

Cardholder Name: Donald Burnett



JSKR VISA Purchasing Card (Client Expenses)

| Date | Details | | | Approval | Receipt Amount (\$AUD) | |
|-------------------------------|---|---------|------------|----------------|-------------------------------------|-----------------|
| | GL Code | CC Code | Department | Net | Tax | Gross |
| 11 May 2026 | Woolworths/Cottesloe Grov Cottesloe | | | Approval Req'd | <input checked="" type="checkbox"/> | \$36.59 |
| | 22850 | 420 | 1001 | \$33.26 | \$3.33 | \$36.59 |
| | Purchase Woolworths/Cottesloe Grov Staff meeting | | | | | |
| 11 May 2026 | Pline Ph Cottesloe Cottesloe | | | Approval Req'd | <input checked="" type="checkbox"/> | \$129.75 |
| | 22910 | 420 | 1001 | \$117.95 | \$11.80 | \$129.75 |
| | Purchase Pline Ph Cottesloe Staff flu shots | | | | | |
| 28 May 2026 | Account Fees | | | No Appr Req'd | <input checked="" type="checkbox"/> | \$6.82 |
| | 22230 | 420 | 1001 | \$6.20 | \$0.62 | \$6.82 |
| | Account Fees Cc Fp User Fee Monthly account fee | | | | | |
| Total for this period: | | | | | | \$173.16 |

Cardholder Declaration

I declare that all purchases were authorised or necessarily incurred on behalf of the company.

Signature _____

Dated 3/6/26

Employee ID: 5

Approved By

Signature _____

Dated 8/6/26

On Completion

ALL Receipts should be attached to this form and then forwarded to your P-Card Administrator



Statement for NAB

Statement Period: 29 Apr 2026 to 28 May 2026

Cardholder Name: Darren McBride



JSKR VISA Purchasing Card (Client Expenses)

| Date | Details | | | Approval | Receipt Amount (\$AUD) | |
|----------------------------------|--------------|---------|------------|----------------------|-------------------------------------|--------|
| | GL Code | CC Code | Department | Net | Tax | Gross |
| 28 May 2026 | Account Fees | | | No Appr Req'd | <input checked="" type="checkbox"/> | \$6.82 |
| 22230 | 1220 | 3001 | | \$6.20 | \$0.62 | \$6.82 |
| Account Fees Cc Fp User Fee Fees | | | | | | |
| Total for this period: | | | | | | \$6.82 |

Cardholder Declaration


I declare that all purchases were authorised or necessarily incurred on behalf of the company.

Signature 

Dated 06 / 06 / 26

Employee ID: E00

Approved By

Signature 

Dated 8/06/2026

On Completion

ALL Receipts should be attached to this form and then forwarded to your P-Card Administrator



Statement for NAB

Statement Period: 29 Apr 2026 to 28 May 2026

Cardholder Name: Jeremy Clapham



JSKR VISA Purchasing Card (Client Expenses)

| Date | Details | | | Approval | Receipt Amount (\$AUD) | |
|-------------|--|---------|------------|-----------------------|-------------------------------------|----------|
| | GL Code | CC Code | Department | Net | Tax | Gross |
| 01 May 2026 | Alinta Energy Pty Ltd Perth | | | Approval Req'd | <input checked="" type="checkbox"/> | \$118.15 |
| | 24030 | 420 | 1001 | \$107.41 | \$10.74 | \$118.15 |
| | Purchase Alinta Energy Pty Ltd | | | | | |
| | Alinta gas | | | | | |
| 06 May 2026 | Woolworths/Cottesloe Grov Cottesloe | | | Approval Req'd | <input checked="" type="checkbox"/> | \$5.15 |
| | 22240 | 420 | 1001 | \$4.68 | \$0.47 | \$5.15 |
| | Purchase Woolworths/Cottesloe Grov | | | | | |
| | Kitchen supplies | | | | | |
| 12 May 2026 | Woolworths/Cottesloe Grov Cottesloe | | | Approval Req'd | <input checked="" type="checkbox"/> | \$5.95 |
| | 22240 | 420 | 1001 | \$5.41 | \$0.54 | \$5.95 |
| | Purchase Woolworths/Cottesloe Grov | | | | | |
| | Kitchen supplies | | | | | |
| 15 May 2026 | Adobe Sydney | | | Approval Req'd | <input checked="" type="checkbox"/> | \$157.99 |
| | 22240 | 420 | 1001 | \$143.63 | \$14.36 | \$157.99 |
| | Purchase Adobe | | | | | |
| | Adobe subscription | | | | | |
| 28 May 2026 | Account Fees | | | No Appr Req'd | <input checked="" type="checkbox"/> | \$6.82 |
| | 22230 | 420 | 1001 | \$6.20 | \$0.62 | \$6.82 |
| | Account Fees Cc Fp User Fee | | | | | |
| | Bank fees | | | | | |
| 27 May 2026 | Woolworths/Cottesloe Grov Cottesloe | | | Approval Req'd | <input checked="" type="checkbox"/> | \$18.00 |
| | 22240 | 420 | 1001 | \$16.36 | \$1.64 | \$18.00 |

Purchase Woolworths/Cottesloe Grov

Kitchen supplies

Total for this period: \$312.06

Cardholder Declaration

I declare that all purchases were authorised or necessarily incurred on behalf of the company.

Signature 

Dated 03/06/2026

Employee ID: E0031

Approved By

Signature 

Dated 03/06/2026

On Completion

ALL Receipts should be attached to this form and then forwarded to your P-Card Administrator



Statement for NAB

Statement Period: 29 Apr 2026 to 28 May 2026

Cardholder Name: Joel Lee Gajic



JSKR VISA Purchasing Card (Client Expenses)

| Date | Details | | Approval | Receipt Amount (\$AUD) | | |
|---|---------|---------|------------|------------------------|-------------------------------------|-----------------|
| | GL Code | CC Code | Department | Net | Tax | Gross |
| 01 May 2026 | 22280 | 1010 | 2001 | Approval Req'd | <input checked="" type="checkbox"/> | \$223.86 |
| | | | | \$203.51 | \$20.35 | \$223.86 |
| Purchase State Law Publisher Scheme amendment no. 4 STRA government gazette publication | | | | | | |
| 01 May 2026 | 22240 | 1380 | 1001 | Approval Req'd | <input checked="" type="checkbox"/> | \$86.50 |
| | | | | \$78.64 | \$7.86 | \$86.50 |
| Purchase Woolworths/Cottesloe Grov Adin office coffee | | | | | | |
| 12 May 2026 | 22240 | 1380 | 1001 | Approval Req'd | <input checked="" type="checkbox"/> | \$338.12 |
| | | | | \$307.38 | \$30.74 | \$338.12 |
| Purchase Artref Pty Ltd ink for the T830 plotter/printer | | | | | | |
| 15 May 2026 | 20180 | 1010 | 2001 | Approval Req'd | <input checked="" type="checkbox"/> | \$37.67 |
| | | | | \$34.25 | \$3.42 | \$37.67 |
| Purchase Wilson Parking Per113 professional development parking fees | | | | | | |
| 28 May 2026 | 22230 | 1010 | 1001 | No Appr Req'd | <input checked="" type="checkbox"/> | \$6.82 |
| | | | | \$6.20 | \$0.62 | \$6.82 |
| Account Fees Cc Fp User Fee bank fees | | | | | | |
| Total for this period: | | | | | | \$692.97 |

Cardholder Declaration

I declare that all purchases were authorised or necessarily incurred on behalf of the company.

Signature _____

Dated 8 / 6 / 2026

Employee ID: E0020

Approved By

Signature _____

Dated 9/06/2026

On Completion

ALL Receipts should be attached to this form and then forwarded to your P-Card Administrator



Statement for NAB

Statement Period: 29 Apr 2026 to 28 May 2026

Cardholder Name: Lance Hopkinson



JSKR VISA Purchasing Card (Client Expenses)

| Date | Details | | | Approval | Receipt Amount (\$AUD) | |
|-------------|---|---------|------------|----------------|-------------------------------------|----------|
| | GL Code | CC Code | Department | Net | Tax | Gross |
| 29 Apr 2026 | Bale Data Services Landsdale | | | Approval Req'd | <input checked="" type="checkbox"/> | \$96.76 |
| | 22320 | 1150 | 4001 | \$87.96 | \$8.80 | \$96.76 |
| | Purchase Bale Data Services receipt printer rolls | | | | | |
| 06 May 2026 | Peppermint Grove News Peppermint Gr | | | Approval Req'd | <input checked="" type="checkbox"/> | \$172.50 |
| | 22280 | 1150 | 4001 | \$156.82 | \$15.68 | \$172.50 |
| | Purchase Peppermint Grove News monthly newspapers | | | | | |
| 10 May 2026 | Woolworths/Cottesloe Grov Cottesloe | | | Approval Req'd | <input checked="" type="checkbox"/> | \$4.00 |
| | 22280 | 1150 | 4001 | \$3.64 | \$0.36 | \$4.00 |
| | Purchase Woolworths/Cottesloe Grov Sunday newspaper | | | | | |
| 09 May 2026 | Kmart Mulgrave | | | Approval Req'd | <input checked="" type="checkbox"/> | \$180.00 |
| | 22530 | 1150 | 4001 | \$163.64 | \$16.36 | \$180.00 |
| | Purchase Kmart adult books | | | | | |
| 13 May 2026 | Woolworths/Cottesloe Grov Cottesloe | | | Approval Req'd | <input checked="" type="checkbox"/> | \$20.90 |
| | 22850 | 1150 | 4001 | \$19.00 | \$1.90 | \$20.90 |
| | Purchase Woolworths/Cottesloe Grov kitchen supplies for JP | | | | | |
| 13 May 2026 | Woolworths/Cottesloe Grov Cottesloe | | | Approval Req'd | <input checked="" type="checkbox"/> | \$7.00 |



Statement for NAB

Statement Period: 29 Apr 2026 to 28 May 2026

Cardholder Name: Penny Askin



JSKR VISA Purchasing Card (Client Expenses)

| Date | Details | | Approval | Receipt Amount (\$AUD) | | |
|-------------|---|---------|----------------|------------------------|-------------------------------------|----------|
| | GL Code | CC Code | | Department | Net | Tax |
| 28 Apr 2026 | Woolworths/Cottesloe Grov Cottesloe | | Approved | | <input checked="" type="checkbox"/> | \$4.40 |
| | 22240 | 420 | 1001 | \$4.00 | \$0.40 | \$4.40 |
| | Purchase Woolworths/Cottesloe Grov Shire kitchen supplies | | | | | |
| 30 Apr 2026 | Woolworths/Cottesloe Grov Cottesloe | | Approved | | <input checked="" type="checkbox"/> | \$5.15 |
| | 22240 | 420 | 1001 | \$4.68 | \$0.47 | \$5.15 |
| | Purchase Woolworths/Cottesloe Grov Shire kitchen supplies | | | | | |
| 05 May 2026 | Woolworths/Cottesloe Grov Cottesloe | | Approved | | <input checked="" type="checkbox"/> | \$6.30 |
| | 22240 | 420 | 1051 | \$5.73 | \$0.57 | \$6.30 |
| | Purchase Woolworths/Cottesloe Grov Shire kitchen supplies | | | | | |
| 13 May 2026 | Woolworths/Cottesloe Grov Cottesloe | | Approval Req'd | | <input checked="" type="checkbox"/> | \$200.00 |
| | 22240 | 420 | 1001 | \$181.82 | \$18.18 | \$200.00 |
| | Purchase Woolworths/Cottesloe Grov 2 x \$100 gift cards for interns | | | | | |
| 13 May 2026 | Woolworths/Cottesloe Grov Cottesloe | | Approval Req'd | | <input checked="" type="checkbox"/> | \$30.50 |
| | 22450 | 410 | 1001 | \$27.73 | \$2.77 | \$30.50 |
| | Purchase Woolworths/Cottesloe Grov Asahi Zero drinks for Chambers fridge | | | | | |
| 14 May 2026 | Peppermint Grove News Peppermint Gr | | Approval Req'd | | <input checked="" type="checkbox"/> | \$13.50 |
| | 22730 | 420 | 1051 | \$12.27 | \$1.23 | \$13.50 |
| | Purchase Peppermint Grove News Additional raffle tickets for Carols 2026 | | | | | |
| 18 May 2026 | Woolworths/Cottesloe Grov Cottesloe | | Approval Req'd | | <input checked="" type="checkbox"/> | \$17.95 |
| | 22240 | 420 | 1001 | \$16.32 | \$1.63 | \$17.95 |
| | Purchase Woolworths/Cottesloe Grov Shire Kitchen Supplies | | | | | |
| 19 May 2026 | Woolworths/Cottesloe Grov Cottesloe | | Approval Req'd | | <input checked="" type="checkbox"/> | \$4.90 |
| | 22240 | 420 | 1001 | \$4.45 | \$0.45 | \$4.90 |
| | Purchase Woolworths/Cottesloe Grov Shire Kitchen Supplies | | | | | |

| | | | | | | |
|---|--|------|-----------------------|-------------------------------------|---------|-----------------|
| 25 May 2026 | Woolworths/Cottesloe Grov Cottesloe | | Approval Req'd | <input checked="" type="checkbox"/> | | \$11.40 |
| 22240 | 420 | 1001 | \$10.36 | \$1.04 | \$11.40 | |
| Purchase Woolworths/Cottesloe Grov Shire Kitchen Supplies | | | | | | |
| 26 May 2026 | Woolworths/Cottesloe Grov Cottesloe | | Approval Req'd | <input checked="" type="checkbox"/> | | \$5.15 |
| 22240 | 420 | 1001 | \$4.68 | \$0.47 | \$5.15 | |
| Purchase Woolworths/Cottesloe Grov Shire Kitchen Supplies | | | | | | |
| 28 May 2026 | Account Fees | | No Appr Req'd | <input checked="" type="checkbox"/> | | \$6.82 |
| 22230 | 420 | 1001 | \$6.20 | \$0.62 | \$6.82 | |
| Account Fees Cc Fp User Fee Bank Charges | | | | | | |
| 27 May 2026 | Woolworths/Cottesloe Grov Cottesloe | | Approval Req'd | <input checked="" type="checkbox"/> | | \$17.50 |
| 22450 | 410 | 1001 | \$15.91 | \$1.59 | \$17.50 | |
| Purchase Woolworths/Cottesloe Grov Serviettes for Council Chambers | | | | | | |
| Total for this period: | | | | | | \$323.57 |

Cardholder Declaration

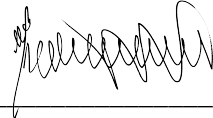
I declare that all purchases were authorised or necessarily incurred on behalf of the company.

Signature 

Dated 3 / 6 / 2026

Employee ID: E0003

Approved By

Signature 

Dated 03/06/2026

On Completion

ALL Receipts should be attached to this form and then forwarded to your P-Card Administrator



Statement for NAB

Statement Period: 29 Apr 2026 to 28 May 2026

Cardholder Name: Robert Young



JSKR VISA Purchasing Card (Client Expenses)

| Date | Details | | Approval | Receipt Amount (\$AUD) | | |
|-------------|--|---------|-------------|------------------------|---------|----------|
| | GL Code | CC Code | | Department | Net | Tax |
| 28 Apr 2026 | Bunnings | 453000 | O'Connor | Approval Req'd | ✓ | \$43.89 |
| | 22500 | 1220 | 3001 | \$39.90 | \$3.99 | \$43.89 |
| | Purchase Bunnings 453000 Depot tools | | | | | |
| 05 May 2026 | Reddy Express | 6919 | Mosman Park | Approval Req'd | ✓ | \$194.06 |
| | 22510 | 1220 | 3001 | \$176.42 | \$17.64 | \$194.06 |
| | Purchase Reddy Express 6919 Ute fuel | | | | | |
| 06 May 2026 | Couplers Pty Ltd | | Malaga | Approval Req'd | ✓ | \$82.54 |
| | 22500 | 1220 | 3001 | \$75.04 | \$7.50 | \$82.54 |
| | Purchase Couplers Pty Ltd Water Tanker | | | | | |
| 06 May 2026 | Bunnings | 453000 | O'Connor | Approval Req'd | ✓ | \$9.22 |
| | 22500 | 1220 | 3001 | \$8.38 | \$0.84 | \$9.22 |
| | Purchase Bunnings 453000 Water Tanker | | | | | |
| 06 May 2026 | Bunnings | 453000 | O'Connor | Approval Req'd | ✓ | \$60.32 |
| | 22500 | 1220 | 3001 | \$54.84 | \$5.48 | \$60.32 |
| | Purchase Bunnings 453000 Water Tanker | | | | | |
| 14 May 2026 | Rynat Industries Aus | | Malaga | Approval Req'd | ✓ | \$758.88 |
| | 22440 | 1220 | 3001 | \$689.89 | \$68.99 | \$758.88 |
| | Purchase Rynat Industries Aus MHP Toilets | | | | | |
| 12 May 2026 | Bunnings | 453000 | O'Connor | Approval Req'd | ✓ | \$9.99 |
| | 22500 | 1220 | 3001 | \$9.08 | \$0.91 | \$9.99 |
| | Purchase Bunnings 453000 Depot supplies | | | | | |
| 14 May 2026 | J Blackwood & Son P/I | | Malaga | Approval Req'd | ✓ | \$64.90 |
| | 22440 | 1220 | 3001 | \$59.00 | \$5.90 | \$64.90 |
| | Purchase J Blackwood & Son P/L MHP Toilet Light | | | | | |
| 14 May 2026 | Rsea Pty Ltd - Malaga | | Malaga | Approval Req'd | ✓ | \$79.98 |
| | 22500 | 1220 | 3001 | \$72.71 | \$7.27 | \$79.98 |
| | Purchase Rsea Pty Ltd - Malaga Depot Supplies | | | | | |
| 18 May 2026 | Reddy Express | 6919 | Mosman Park | Approval Req'd | ✓ | \$174.30 |
| | 22510 | 1220 | 3001 | \$158.45 | \$15.85 | \$174.30 |
| | Purchase Reddy Express 6919 | | | | | |

| Ute Fuel | | | | | | |
|---|--------------------------------|------|----------|-----------------------|-------------------------------------|-------------------|
| 20 May 2026 | Sq *wa Bolts Pty Ltd Yangebup | | | Approval Req'd | <input checked="" type="checkbox"/> | \$13.75 |
| 22500 | 1220 | 3001 | \$12.50 | \$1.25 | \$13.75 | |
| Purchase Sq *wa Bolts Pty Ltd Doggie Bag bolts | | | | | | |
| 21 May 2026 | Global Industrial Osborne Park | | | Approval Req'd | <input checked="" type="checkbox"/> | \$197.84 |
| 22500 | 1220 | 3001 | \$179.85 | \$17.99 | \$197.84 | |
| Purchase Global Industrial Depot Storage | | | | | | |
| 20 May 2026 | Bunnings 453000 O'Connor | | | Approval Req'd | <input checked="" type="checkbox"/> | \$75.04 |
| 22500 | 1220 | 3001 | \$68.22 | \$6.82 | \$75.04 | |
| Purchase Bunnings 453000 Depot Supplies | | | | | | |
| 28 May 2026 | Account Fees | | | No Appr Req'd | <input checked="" type="checkbox"/> | \$6.82 |
| 22230 | 1220 | 3001 | \$6.20 | \$0.62 | \$6.82 | |
| Account Fees Cc Fp User Fee Bank fee's | | | | | | |
| Total for this period: | | | | | | \$1,771.53 |


Cardholder Declaration

I declare that all purchases were authorised or necessarily incurred on behalf of the company.

Signature  _____ Dated 2 / 6 / 26

Employee ID: RY

Approved By

Signature  _____ Dated 6 / 6 / 2026

On Completion

ALL Receipts should be attached to this form and then forwarded to your P-Card Administrator



Statement for NAB

Statement Period: 28 Feb 2026 to 27 Mar 2026

Cardholder Name: Stewart Farley



JSKR VISA Purchasing Card (Client Expenses)

| Date | | Details | | Approval | Receipt Amount (\$AUD) | |
|---|-----------------------|------------------|-----------------|-------------------------------------|------------------------|----------|
| GL Code | CC Code | Department | | Net | Tax | Gross |
| 01 Mar 2026 | Kmart 1024 | Kardinya | Approved | <input checked="" type="checkbox"/> | \$366.00 | |
| 22540 | 1150 | 4001 | | \$332.73 | \$33.27 | \$366.00 |
| Purchase Kmart 1024 junior book purchases | | | | | | |
| 01 Mar 2026 | Red Dot Home | Willetton | Approved | <input checked="" type="checkbox"/> | \$24.00 | |
| 22650 | 1150 | 4001 | | \$21.82 | \$2.18 | \$24.00 |
| Purchase Red Dot Home lanyards for kids Trident Book Club Cards | | | | | | |
| 01 Mar 2026 | Red Dot Home | Willetton | Approved | <input checked="" type="checkbox"/> | \$53.42 | |
| 22650 | 1150 | 4001 | | \$48.56 | \$4.86 | \$53.42 |
| Purchase Red Dot Home junior craft supplies | | | | | | |
| 01 Mar 2026 | Amazon Reta* | Amazon Au Sydney | Approved | <input checked="" type="checkbox"/> | \$156.54 | |
| 22540 | 1150 | 4001 | | \$142.31 | \$14.23 | \$156.54 |
| Purchase Amazon Reta* Amazon Au junior book purchases | | | | | | |
| 04 Mar 2026 | Amazon Reta* | Amazon Au Sydney | Approved | <input checked="" type="checkbox"/> | \$20.70 | |
| 22540 | 1150 | 4001 | | \$18.82 | \$1.88 | \$20.70 |
| Purchase Amazon Reta* Amazon Au junior book purchase | | | | | | |
| 05 Mar 2026 | Apple.Com/Au | Sydney | Approved | <input checked="" type="checkbox"/> | \$149.00 | |
| 22260 | 1150 | 4201 | | \$135.45 | \$13.55 | \$149.00 |
| Purchase Apple.Com/Au subscription for local history app | | | | | | |
| 06 Mar 2026 | Amazon Marketplace Au | Sydney | Approved | <input checked="" type="checkbox"/> | \$42.09 | |
| 22540 | 1150 | 4001 | | \$38.26 | \$3.83 | \$42.09 |
| Purchase Amazon Marketplace Au junior book purchases | | | | | | |
| 05 Mar 2026 | Amazon Marketplace Au | Sydney | Approved | <input checked="" type="checkbox"/> | \$23.90 | |
| 22540 | 1150 | 4001 | | \$21.73 | \$2.17 | \$23.90 |
| Purchase Amazon Marketplace Au junior book purchases | | | | | | |
| 06 Mar 2026 | Amazon Reta* | Amazon Au Sydney | Approved | <input checked="" type="checkbox"/> | \$164.14 | |
| 22540 | 1150 | 4001 | | \$149.22 | \$14.92 | \$164.14 |
| Purchase Amazon Reta* Amazon Au junior book purchases | | | | | | |

| | | | | | |
|---|-----------------------------------|----------|-------------------------------------|----------|----------|
| 06 Mar 2026 | Amazon Reta* Amazon Au Sydney | Approved | <input checked="" type="checkbox"/> | \$85.97 | |
| 22540 | 1150 | 4001 | \$78.15 | \$7.82 | \$85.97 |
| Purchase Amazon Reta* Amazon Au junior book purchases | | | | | |
| 06 Mar 2026 | Amazon Reta* Amazon Au Sydney | Approved | <input checked="" type="checkbox"/> | \$15.97 | |
| 22540 | 1150 | 4001 | \$14.52 | \$1.45 | \$15.97 |
| Purchase Amazon Reta* Amazon Au junior book purchases | | | | | |
| 08 Mar 2026 | Kmart 1024 Kardinya | Approved | <input checked="" type="checkbox"/> | \$60.00 | |
| 22540 | 1150 | 4001 | \$54.55 | \$5.45 | \$60.00 |
| Purchase Kmart 1024 junior book purchases | | | | | |
| 05 Mar 2026 | Amazon Marketplace Au Sydney | Approved | <input checked="" type="checkbox"/> | \$63.05 | |
| 22540 | 1150 | 4001 | \$57.32 | \$5.73 | \$63.05 |
| Purchase Amazon Marketplace Au junior book purchases | | | | | |
| 06 Mar 2026 | Amazon Reta* Amazon Au Sydney | Approved | <input checked="" type="checkbox"/> | \$88.18 | |
| 22540 | 1150 | 4001 | \$80.16 | \$8.02 | \$88.18 |
| Purchase Amazon Reta* Amazon Au junior book purchases | | | | | |
| 06 Mar 2026 | Amazon Marketplace Au Sydney | Approved | <input checked="" type="checkbox"/> | \$22.74 | |
| 22540 | 1150 | 4001 | \$20.67 | \$2.07 | \$22.74 |
| Purchase Amazon Marketplace Au junior book purchases | | | | | |
| 09 Mar 2026 | Www.Fishpond.Com.Au Hillsdale Nsw | Approved | <input checked="" type="checkbox"/> | \$98.92 | |
| 22540 | 1150 | 4001 | \$89.93 | \$8.99 | \$98.92 |
| Purchase Www.Fishpond.Com.Au junior book purchases | | | | | |
| 08 Mar 2026 | Amazon Marketplace Au Sydney | Approved | <input checked="" type="checkbox"/> | \$54.10 | |
| 22540 | 1150 | 4001 | \$49.18 | \$4.92 | \$54.10 |
| Purchase Amazon Marketplace Au junior book purchases | | | | | |
| 08 Mar 2026 | Amazon Marketplace Au Sydney | Approved | <input checked="" type="checkbox"/> | \$139.20 | |
| 22540 | 1150 | 4001 | \$126.55 | \$12.65 | \$139.20 |
| Purchase Amazon Marketplace Au junior book purchases | | | | | |
| 12 Mar 2026 | Amazon Reta* Amazon Au Sydney | Approved | <input checked="" type="checkbox"/> | \$29.26 | |
| 22540 | 1150 | 4001 | \$26.60 | \$2.66 | \$29.26 |
| Purchase Amazon Reta* Amazon Au junior book purchases | | | | | |
| 05 Mar 2026 | Amazon Marketplace Au Sydney | Approved | <input checked="" type="checkbox"/> | \$40.66 | |
| 22540 | 1150 | 4001 | \$36.96 | \$3.70 | \$40.66 |
| Purchase Amazon Marketplace Au junior book purchases | | | | | |
| 07 Mar 2026 | Amazon Reta* Amazon Au Sydney | Approved | <input checked="" type="checkbox"/> | \$28.91 | |
| 22540 | 1150 | 4001 | \$26.28 | \$2.63 | \$28.91 |
| Purchase Amazon Reta* Amazon Au junior book purchases | | | | | |

| | | | | | |
|---|-------------------------------|----------|-------------------------------------|----------|----------|
| 09 Mar 2026 | Amazon Reta* Amazon Au Sydney | Approved | <input checked="" type="checkbox"/> | \$38.68 | |
| 22540 | 1150 | 4001 | \$35.16 | \$3.52 | \$38.68 |
| Purchase Amazon Reta* Amazon Au junior book purchases | | | | | |
| 14 Mar 2026 | Amazon Reta* Amazon Au Sydney | Approved | <input checked="" type="checkbox"/> | \$12.99 | |
| 22540 | 1150 | 4001 | \$11.81 | \$1.18 | \$12.99 |
| Purchase Amazon Reta* Amazon Au junior book purchases | | | | | |
| 13 Mar 2026 | Amazon Reta* Amazon Au Sydney | Approved | <input checked="" type="checkbox"/> | \$25.70 | |
| 22540 | 1150 | 4001 | \$23.36 | \$2.34 | \$25.70 |
| Purchase Amazon Reta* Amazon Au junior book purchases | | | | | |
| 14 Mar 2026 | Amazon Reta* Amazon Au Sydney | Approved | <input checked="" type="checkbox"/> | \$17.98 | |
| 22540 | 1150 | 4001 | \$16.35 | \$1.63 | \$17.98 |
| Purchase Amazon Reta* Amazon Au junior book purchases | | | | | |
| 12 Mar 2026 | Amazon Reta* Amazon Au Sydney | Approved | <input checked="" type="checkbox"/> | \$101.75 | |
| 22540 | 1150 | 4001 | \$92.50 | \$9.25 | \$101.75 |
| Purchase Amazon Reta* Amazon Au junior book purchases | | | | | |
| 09 Mar 2026 | Amazon Reta* Amazon Au Sydney | Approved | <input checked="" type="checkbox"/> | \$107.13 | |
| 22540 | 1150 | 4001 | \$97.39 | \$9.74 | \$107.13 |
| Purchase Amazon Reta* Amazon Au junior book purchases | | | | | |
| 10 Mar 2026 | Amazon Marketplace Au Sydney | Approved | <input checked="" type="checkbox"/> | \$71.04 | |
| 22320 | 1150 | 4001 | \$64.58 | \$6.46 | \$71.04 |
| Purchase Amazon Marketplace Au replacement heavy duty stapler | | | | | |
| 06 Mar 2026 | Amazon Marketplace Au Sydney | Approved | <input checked="" type="checkbox"/> | \$32.09 | |
| 22540 | 1150 | 4001 | \$29.17 | \$2.92 | \$32.09 |
| Purchase Amazon Marketplace Au junior book purchases | | | | | |
| 11 Mar 2026 | Amazon Reta* Amazon Au Sydney | Approved | <input checked="" type="checkbox"/> | \$15.58 | |
| 22540 | 1150 | 4001 | \$14.16 | \$1.42 | \$15.58 |
| Purchase Amazon Reta* Amazon Au junior book purchases | | | | | |
| 09 Mar 2026 | Amazon Marketplace Au Sydney | Approved | <input checked="" type="checkbox"/> | \$60.34 | |
| 22540 | 1150 | 4001 | \$54.85 | \$5.49 | \$60.34 |
| Purchase Amazon Marketplace Au junior book purchases | | | | | |
| 15 Mar 2026 | Amazon Reta* Amazon Au Sydney | Approved | <input checked="" type="checkbox"/> | \$21.99 | |
| 22540 | 1150 | 4001 | \$19.99 | \$2.00 | \$21.99 |
| Purchase Amazon Reta* Amazon Au junior book purchases | | | | | |
| 08 Mar 2026 | Amazon Marketplace Au Sydney | Approved | <input checked="" type="checkbox"/> | \$19.99 | |
| 22540 | 1150 | 4001 | \$18.17 | \$1.82 | \$19.99 |
| Purchase Amazon Marketplace Au junior book purchases | | | | | |

| | | | | | |
|---|-------------------------------|----------|-------------------------------------|----------|----------|
| 08 Mar 2026 | Amazon Reta* Amazon Au Sydney | Approved | <input checked="" type="checkbox"/> | \$7.04 | |
| 22540 | 1150 | 4001 | \$6.40 | \$0.64 | \$7.04 |
| Purchase Amazon Reta* Amazon Au junior book purchases | | | | | |
| 09 Mar 2026 | Amazon Reta* Amazon Au Sydney | Approved | <input checked="" type="checkbox"/> | \$20.25 | |
| 22540 | 1150 | 4001 | \$18.41 | \$1.84 | \$20.25 |
| Purchase Amazon Reta* Amazon Au junior book purchases | | | | | |
| 09 Mar 2026 | Amazon Reta* Amazon Au Sydney | Approved | <input checked="" type="checkbox"/> | \$37.40 | |
| 22540 | 1150 | 4001 | \$34.00 | \$3.40 | \$37.40 |
| Purchase Amazon Reta* Amazon Au junior book purchases | | | | | |
| 10 Mar 2026 | Amazon Marketplace Au Sydney | Approved | <input checked="" type="checkbox"/> | \$19.99 | |
| 22540 | 1150 | 4001 | \$18.17 | \$1.82 | \$19.99 |
| Purchase Amazon Marketplace Au junior book purchases | | | | | |
| 11 Mar 2026 | Amazon Reta* Amazon Au Sydney | Approved | <input checked="" type="checkbox"/> | \$17.68 | |
| 22540 | 1150 | 4001 | \$16.07 | \$1.61 | \$17.68 |
| Purchase Amazon Reta* Amazon Au junior book purchases | | | | | |
| 14 Mar 2026 | Amazon Reta* Amazon Au Sydney | Approved | <input checked="" type="checkbox"/> | \$64.07 | |
| 22540 | 1150 | 4001 | \$58.25 | \$5.82 | \$64.07 |
| Purchase Amazon Reta* Amazon Au junior book purchases | | | | | |
| 11 Mar 2026 | Amazon Reta* Amazon Au Sydney | Approved | <input checked="" type="checkbox"/> | \$12.65 | |
| 22540 | 1150 | 4001 | \$11.50 | \$1.15 | \$12.65 |
| Purchase Amazon Reta* Amazon Au junior book purchases | | | | | |
| 14 Mar 2026 | Amazon Reta* Amazon Au Sydney | Approved | <input checked="" type="checkbox"/> | \$12.75 | |
| 22540 | 1150 | 4001 | \$11.59 | \$1.16 | \$12.75 |
| Purchase Amazon Reta* Amazon Au junior book purchases | | | | | |
| 12 Mar 2026 | Amazon Marketplace Au Sydney | Approved | <input checked="" type="checkbox"/> | \$64.17 | |
| 22540 | 1150 | 4001 | \$58.34 | \$5.83 | \$64.17 |
| Purchase Amazon Marketplace Au junior book purchases | | | | | |
| 16 Mar 2026 | Amazon Reta* Amazon Au Sydney | Approved | <input checked="" type="checkbox"/> | \$20.65 | |
| 22540 | 1150 | 4001 | \$18.77 | \$1.88 | \$20.65 |
| Purchase Amazon Reta* Amazon Au junior book purchases | | | | | |
| 16 Mar 2026 | Amazon Marketplace Au Sydney | Approved | <input checked="" type="checkbox"/> | \$119.90 | |
| 22650 | 1150 | 4001 | \$109.00 | \$10.90 | \$119.90 |
| Purchase Amazon Marketplace Au Easter stickers for school holiday craft | | | | | |
| 17 Mar 2026 | Amazon Reta* Amazon Au Sydney | Approved | <input checked="" type="checkbox"/> | \$35.60 | |
| 22540 | 1150 | 4001 | \$32.36 | \$3.24 | \$35.60 |

| | | | | | | |
|---|-------------------------------|------|----------------------|-------------------------------------|----------|-------------------|
| Purchase Amazon Reta* Amazon Au junior book purchases | | | | | | |
| 18 Mar 2026 | Kmart 1024 Kardinya | | Approved | <input checked="" type="checkbox"/> | | \$120.00 |
| 22650 | 1150 | 4001 | \$109.09 | \$10.91 | \$120.00 | |
| Purchase Kmart 1024 school holiday craft | | | | | | |
| 16 Mar 2026 | Amazon Marketplace Au Sydney | | Approved | <input checked="" type="checkbox"/> | | \$75.12 |
| 22540 | 1150 | 4001 | \$68.29 | \$6.83 | \$75.12 | |
| Purchase Amazon Marketplace Au junior book purchases | | | | | | |
| 12 Mar 2026 | Amazon Marketplace Au Sydney | | Approved | <input checked="" type="checkbox"/> | | \$28.59 |
| 22540 | 1150 | 4001 | \$25.99 | \$2.60 | \$28.59 | |
| Purchase Amazon Marketplace Au junior book purchases | | | | | | |
| 18 Mar 2026 | Amazon Reta* Amazon Au Sydney | | Approved | <input checked="" type="checkbox"/> | | \$22.49 |
| 22540 | 1150 | 4001 | \$20.45 | \$2.04 | \$22.49 | |
| Purchase Amazon Reta* Amazon Au junior book purchases | | | | | | |
| 17 Mar 2026 | Amazon Reta* Amazon Au Sydney | | Approved | <input checked="" type="checkbox"/> | | \$14.77 |
| 22540 | 1150 | 4001 | \$13.43 | \$1.34 | \$14.77 | |
| Purchase Amazon Reta* Amazon Au junior book purchases | | | | | | |
| 17 Mar 2026 | Amazon Marketplace Au Sydney | | Approved | <input checked="" type="checkbox"/> | | \$22.37 |
| 22540 | 1150 | 4001 | \$20.34 | \$2.03 | \$22.37 | |
| Purchase Amazon Marketplace Au junior book purchases | | | | | | |
| 23 Mar 2026 | Amazon Reta* Amazon Au Sydney | | Approved | <input checked="" type="checkbox"/> | | \$27.49 |
| 22540 | 1150 | 4001 | \$24.99 | \$2.50 | \$27.49 | |
| Purchase Amazon Reta* Amazon Au junior book purchases | | | | | | |
| 27 Mar 2026 | Account Fees | | No Appr Req'd | <input checked="" type="checkbox"/> | | \$6.82 |
| 22230 | 1150 | 4001 | \$6.20 | \$0.62 | \$6.82 | |
| Account Fees Cc Fp User Fee account fees | | | | | | |
| Total for this period: | | | | | | \$3,001.81 |

Cardholder Declaration


I declare that all purchases were authorized or necessarily incurred on behalf of the company.

Signature 

Dated 01/04/2026

Employee ID: 63

Approved By

Signature 

Dated 01/04/25

On Completion

ALL Receipts should be attached to this form and then forwarded to your P-Card Administrator



Statement for NAB

Statement Period: 29 Apr 2026 to 28 May 2026

Cardholder Name: Tim Whitham



JSKR VISA Purchasing Card (Client Expenses)

| Date | Details | | Approval | Receipt Amount (\$AUD) | | |
|-------------------------------|--|---------|----------------|------------------------|-------------------------------------|-----------------|
| | GL Code | CC Code | | Department | Net | Tax |
| 13 May 2026 | Ampol Mosman Pa 55363f Mosman Park | | Approval Req'd | | <input checked="" type="checkbox"/> | \$170.01 |
| | 22510 | 1220 | 3001 | \$154.55 | \$15.46 | \$170.01 |
| | Purchase Ampol Mosman Pa 55363f Ute Fuel. | | | | | |
| 25 May 2026 | Ampol Mosman Pa 55363f Mosman Park | | Approval Req'd | | <input checked="" type="checkbox"/> | \$88.90 |
| | 22510 | 1220 | 3001 | \$80.82 | \$8.08 | \$88.90 |
| | Purchase Ampol Mosman Pa 55363f Loader Fuel. | | | | | |
| 28 May 2026 | Account Fees | | No Appr Req'd | | <input checked="" type="checkbox"/> | \$6.82 |
| | 22230 | 1220 | 3001 | \$6.20 | \$0.62 | \$6.82 |
| | Account Fees Cc Fp User Fee Account Fees | | | | | |
| Total for this period: | | | | | | \$265.73 |

Cardholder Declaration

I declare that all purchases were authorised or necessarily incurred on behalf of the company.

Signature _____

Dated 2 / 6 / 2026

Employee ID: TW

Approved By

Signature _____

Dated 05/06/26 /

On Completion

ALL Receipts should be attached to this form and then forwarded to your P-Card Administrator

SHIRE OF PEPPERMINT GROVE

MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)

For the period ended 31 May 2026

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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SHIRE OF PEPPERMINT GROVE
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2026

| | Amended Budget Estimates | YTD Budget Estimates | YTD Actual | Variance* \$ | Variance* % | Var. |
|---|--------------------------------|----------------------------|--------------------|------------------|-----------------|------|
| Note | (a) | (b) | (c) | (c) - (b) | ((c) - (b))/(b) | |
| | \$ | \$ | \$ | \$ | % | |
| OPERATING ACTIVITIES | | | | | | |
| Revenue from operating activities | | | | | | |
| General rates | 3,876,665 | 3,871,665 | 3,869,554 | (2,111) | (0.05%) | |
| Grants, subsidies and contributions | 1,457,385 | 1,386,797 | 1,411,330 | 24,533 | 1.77% | |
| Fees and charges | 470,991 | 452,202 | 444,062 | (8,140) | (1.80%) | |
| Interest revenue | 235,919 | 119,163 | 132,310 | 13,147 | 11.03% | ▲ |
| Other revenue | 4,600 | 4,300 | 4,045 | (255) | (5.93%) | |
| Fair value adjustments to financial assets at fair value through profit or loss | 18,890 | 18,890 | 18,890 | 0 | 0.00% | |
| | 6,064,450 | 5,853,017 | 5,880,191 | 27,174 | 0.46% | |
| Expenditure from operating activities | | | | | | |
| Employee costs | (2,752,646) | (2,524,416) | (2,512,180) | 12,236 | 0.48% | |
| Materials and contracts | (2,431,595) | (2,241,856) | (1,882,553) | 359,303 | 16.03% | ▲ |
| Utility charges | (114,550) | (104,407) | (108,216) | (3,809) | (3.65%) | |
| Depreciation | (468,350) | (429,322) | (491,244) | (61,922) | (14.42%) | ▼ |
| Finance costs | (69,010) | (27,723) | (26,556) | 1,167 | 4.21% | |
| Insurance | (103,000) | (103,000) | (90,982) | 12,018 | 11.67% | ▲ |
| Other expenditure | (170,208) | (131,143) | (108,776) | 22,367 | 17.06% | ▲ |
| | (6,109,359) | (5,561,867) | (5,220,507) | 341,360 | 6.14% | |
| Non cash amounts excluded from operating activities | 449,460 | 448,212 | 471,574 | 23,362 | 5.21% | |
| Amount attributable to operating activities | 404,551 | 739,362 | 1,131,258 | 391,896 | 53.00% | |
| INVESTING ACTIVITIES | | | | | | |
| Inflows from investing activities | | | | | | |
| Proceeds from capital grants, subsidies and contributions | 384,585 | 0 | 326,985 | 326,985 | 0.00% | |
| | 384,585 | 0 | 326,985 | 326,985 | 0.00% | |
| Outflows from investing activities | | | | | | |
| Right of use assets recognised | (12,310) | (12,310) | (67,373) | (55,063) | (447.30%) | ▼ |
| Acquisition of property, plant and equipment | (73,000) | (73,000) | (45,464) | 27,536 | 37.72% | ▲ |
| Acquisition of infrastructure | (1,210,154) | (800,589) | (954,741) | (154,152) | (19.25%) | ▼ |
| | (1,295,464) | (885,899) | (1,067,578) | (181,679) | (20.51%) | |
| Non-cash amounts excluded from investing activities | 12,310 | 12,310 | 67,373 | 55,063 | 447.30% | ▲ |
| Amount attributable to investing activities | (898,569) | (873,589) | (673,220) | 200,369 | 22.94% | |
| FINANCING ACTIVITIES | | | | | | |
| Inflows from financing activities | | | | | | |
| Leases liabilities recognised | 12,310 | 12,310 | 67,373 | 55,063 | 447.30% | ▲ |
| Transfer from reserves | 594,569 | 0 | 0 | 0 | 0.00% | |
| | 606,879 | 12,310 | 67,373 | 55,063 | 447.30% | |
| Outflows from financing activities | | | | | | |
| Payments for principal portion of lease liabilities | (15,000) | (22,129) | (22,129) | 0 | 0.00% | |
| Repayment of borrowings | (38,886) | (21,891) | (21,891) | 0 | 0.00% | |
| Transfer to reserves | (458,981) | 0 | 0 | 0 | 0.00% | |
| | (512,867) | (44,020) | (44,020) | 0 | 0.00% | |
| Non-cash amounts excluded from financing activities | (12,310) | (12,310) | (67,373) | (55,063) | (447.30%) | ▼ |
| Amount attributable to financing activities | 81,702 | (44,020) | (44,020) | 0 | 0.00% | |
| MOVEMENT IN SURPLUS OR DEFICIT | | | | | | |
| Surplus or deficit at the start of the financial year | | | | | | |
| Amount attributable to operating activities | 404,551 | 739,362 | 1,131,258 | 391,896 | 53.00% | ▲ |
| Amount attributable to investing activities | (898,569) | (873,589) | (673,220) | 200,369 | 22.94% | ▲ |
| Amount attributable to financing activities | 81,702 | (44,020) | (44,020) | 0 | 0.00% | |
| Surplus or deficit after imposition of general rates | 116,630 | 350,699 | 942,965 | 592,266 | 168.88% | ▲ |

KEY INFORMATION

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

▲ Indicates a variance with a positive impact on the financial position.

▼ Indicates a variance with a negative impact on the financial position.

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 PEPPERMINT GROVE
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 MAY 2026

| | Actual 30 June 2025 | Actual as at 31 May 2026 |
|--------------------------------------|------------------------|-----------------------------|
| | \$ | \$ |
| CURRENT ASSETS | | |
| Cash and cash equivalents | 808,528 | 1,294,816 |
| Trade and other receivables | 134,311 | 9,051 |
| Other financial assets | 2,148,466 | 2,148,466 |
| Other assets | 25,651 | 5,795 |
| TOTAL CURRENT ASSETS | 3,116,956 | 3,458,128 |
| NON-CURRENT ASSETS | | |
| Trade and other receivables | 7,414 | 8,194 |
| Other financial assets | 108,258 | 127,147 |
| Investment in associate | 143,402 | 143,402 |
| Property, plant and equipment | 15,838,470 | 15,685,067 |
| Infrastructure | 17,155,518 | 17,840,800 |
| Right-of-use assets | 42,778 | 87,234 |
| TOTAL NON-CURRENT ASSETS | 33,295,840 | 33,891,844 |
| TOTAL ASSETS | 36,412,796 | 37,349,972 |
| CURRENT LIABILITIES | | |
| Trade and other payables | 386,258 | 313,412 |
| Lease liabilities | 11,174 | 2,430 |
| Borrowings | 41,700 | 41,700 |
| Employee related provisions | 205,677 | 205,677 |
| TOTAL CURRENT LIABILITIES | 644,809 | 563,219 |
| NON-CURRENT LIABILITIES | | |
| Lease liabilities | 28,290 | 82,277 |
| Borrowings | 532,491 | 510,600 |
| Employee related provisions | 6,799 | 6,799 |
| TOTAL NON-CURRENT LIABILITIES | 567,580 | 599,676 |
| TOTAL LIABILITIES | 1,212,389 | 1,162,895 |
| NET ASSETS | 35,200,407 | 36,187,077 |
| EQUITY | | |
| Retained surplus | 9,610,560 | 10,597,230 |
| Reserve accounts | 2,148,466 | 2,148,466 |
| Revaluation surplus | 23,441,381 | 23,441,381 |
| TOTAL EQUITY | 35,200,407 | 36,187,077 |

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

SHIRE OF PEPPERMINT GROVE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 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 11 June 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 POLICES

Material accounting policies utilised in the preparation of these statements are as described within the 2024-25 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
- Measurement of employee benefits
- Estimation uncertainties and judgements made in relation to lease accounting

**SHIRE OF PEPPERMINT GROVE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2026**

2 NET CURRENT ASSETS INFORMATION

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

| | Amended Budget Opening 1 July 2025 | Actual as at 30 June 2025 | Actual as at 31 May 2026 |
|---|---|---------------------------------|--------------------------------|
| Current assets | \$ | \$ | \$ |
| Cash and cash equivalents | 2,670,640 | 808,528 | 1,294,816 |
| Trade and other receivables | 0 | 134,311 | 9,051 |
| Other financial assets | 95,795 | 2,148,466 | 2,148,466 |
| Other assets | 0 | 25,651 | 5,795 |
| | 2,766,435 | 3,116,956 | 3,458,128 |
| Less: current liabilities | | | |
| Trade and other payables | (162,217) | (386,258) | (313,412) |
| Other liabilities | (29,786) | 0 | 0 |
| Lease liabilities | (12,310) | (11,174) | (2,430) |
| Borrowings | (2,729) | (41,700) | (41,700) |
| Employee related provisions | (185,000) | (205,677) | (205,677) |
| | (392,042) | (644,809) | (563,219) |
| Net current assets | 2,374,393 | 2,472,147 | 2,894,909 |
| Less: Total adjustments to net current assets | (1,845,447) | (1,943,200) | (1,951,944) |
| Closing funding surplus / (deficit) | 528,946 | 528,947 | 942,965 |

(b) Current assets and liabilities excluded from budgeted deficiency

| | | | |
|--|-------------|-------------|-------------|
| Adjustments to net current assets | | | |
| Less: Reserve accounts | (2,012,878) | (2,148,466) | (2,148,466) |
| Add: Current liabilities not expected to be cleared at the end of the year | | | |
| - Current portion of lease liabilities | 12,310 | 11,174 | 2,430 |
| - Current portion of borrowings | 2,729 | 41,700 | 41,700 |
| - Current portion of employee benefit provisions held in reserve | 152,392 | 152,392 | 152,392 |
| Total adjustments to net current assets | (1,845,447) | (1,943,200) | (1,951,944) |

(c) Non-cash amounts excluded from operating activities

| | Amended Budget Estimates 30 June 2026 | YTD Budget Estimates 31 May 2026 | YTD Actual 31 May 2026 |
|--|--|---|------------------------------|
| | \$ | \$ | \$ |
| Adjustments to operating activities | | | |
| Less: Fair value adjustments to financial assets at amortised cost | (18,890) | 18,890 | (18,890) |
| Add: Depreciation | 468,350 | 429,322 | 491,244 |
| Non-cash movements in non-current assets and liabilities: | | | |
| - Pensioner deferred rates | | | (780) |
| Total non-cash amounts excluded from operating activities | 449,460 | 448,212 | 471,574 |

(d) Non-cash amounts excluded from investing activities

| | | | |
|--|--------|--------|--------|
| Adjustments to investing activities | | | |
| Right of use assets received | 12,310 | 12,310 | 67,373 |
| Total non-cash amounts excluded from investing activities | 12,310 | 12,310 | 67,373 |

(e) Non-cash amounts excluded from financing activities

| | | | |
|--|----------|----------|----------|
| Adjustments to financing activities | | | |
| Non cash proceeds from new leases | (12,310) | (12,310) | (67,373) |
| Total non-cash amounts excluded from financing activities | (12,310) | (12,310) | (67,373) |

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 PEPPERMINT GROVE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 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 and 10.00% whichever is the greater.

| Description | Var. \$ | Var. % | |
|--|-----------|-----------|---|
| | \$ | % | |
| Revenue from operating activities | | | |
| Interest revenue | 13,147 | 11.03% | ▲ |
| Timing of interest on term deposit received | | | |
| Expenditure from operating activities | | | |
| Materials and contracts | 359,303 | 16.03% | ▲ |
| Underspend on consultants 33k, underspend IT operations 26k, Underspend on Contract Drainage Maintenance 20k, underspend on Records Management 9k, underspend in Parks and Reserves maintenance 46k, Bushfire/Weed Management 20k, dining and refreshments 5k, election expenses 10k, road repairs 16k, footpath maint 6k, Private tree retention 8k, Street Tree Maintenance 45k, Town Planning Scheme Expenses 50k, Valuation Expenses 22k, parts and repairs 7k, waste services 16k, cleaning charges 7k, pool inspection fees overspent -25k | | | |
| Depreciation | (61,922) | (14.42%) | ▼ |
| Timing of asset acquisitions | | | |
| Insurance | 12,018 | 11.67% | ▲ |
| Actual less than budgeted | | | |
| Other expenditure | 22,367 | 17.06% | ▲ |
| Heritage grants less than budgeted 7k, Councillor superannuation less than budgeted 12k | | | |
| Outflows from investing activities | | | |
| Right of use assets recognised | (55,063) | (447.30%) | ▼ |
| Capitalised the full cost - see below for contra entry | | | |
| Acquisition of property, plant and equipment | 27,536 | 37.72% | ▲ |
| Timing - see Note 5 for details of capital projects | | | |
| Acquisition of infrastructure | (154,152) | (19.25%) | ▼ |
| Timing - see Note 5 for details of capital projects. | | | |
| Non-cash amounts excluded from investing activities | 55,063 | 447.30% | ▲ |
| Shown the full cost in lease liabilities - see above for contra entry | | | |
| Inflows from financing activities | | | |
| Leases liabilities recognised | 55,063 | 447.30% | ▲ |
| Shown the full cost in lease liabilities - see above for contra entry | | | |
| Non-cash amounts excluded from financing activities | (55,063) | (447.30%) | ▼ |
| Shown the full cost in lease liabilities - see above for contra entry | | | |
| Surplus or deficit after imposition of general rates | 592,266 | 168.88% | ▲ |

SHIRE OF PEPPERMINT GROVE
SUPPLEMENTARY INFORMATION

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BASIS OF PREPARATION - SUPPLEMENTARY INFORMATION

Supplementary information is presented for information purposes. The information does not comply with the disclosure requirements of the Australian Accounting Standards.

SHIRE OF PEPPERMINT GROVE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MAY 2026

1 KEY INFORMATION

Funding Surplus or Deficit Components

| Funding surplus / (deficit) | | | | |
|-----------------------------|----------------|----------------|----------------|-----------------|
| | Amended Budget | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) |
| Opening | \$0.53 M | \$0.53 M | \$0.53 M | \$0.00 M |
| Closing | \$0.12 M | \$0.35 M | \$0.94 M | \$0.59 M |

Refer to Statement of Financial Activity

| Cash and cash equivalents | | |
|---------------------------|-----------------|------------|
| | \$ | % of total |
| Unrestricted Cash | \$1.29 M | 37.6% |
| Restricted Cash | \$2.15 M | 62.4% |
| Total | \$3.44 M | |

Refer to 3 - Cash and Financial Assets

| Payables | | % Outstanding |
|----------------|----------|---------------|
| | \$ | |
| Trade Payables | \$0.16 M | |
| 0 to 30 Days | | 74.8% |
| Over 30 Days | | 25.3% |
| Over 90 Days | | 0.0% |

Refer to 8 - Payables

| Receivables | | |
|------------------|------------|---------------|
| | \$ | % Collected |
| Rates Receivable | (\$0.04 M) | 100.9% |
| Trade Receivable | \$0.04 M | % Outstanding |
| Over 30 Days | | 100.0% |
| Over 90 Days | | 0.0% |

Refer to 6 - Receivables

Key Operating Activities

| Amount attributable to operating activities | | | |
|---|----------------|----------------|-----------------|
| Amended Budget | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) |
| \$0.40 M | \$0.74 M | \$1.13 M | \$0.39 M |

Refer to Statement of Financial Activity

| Rates Revenue | | |
|---------------|----------|------------|
| | \$ | % Variance |
| YTD Actual | \$3.87 M | |
| YTD Budget | \$3.87 M | (0.1%) |

| Grants and Contributions | | |
|--------------------------|----------|------------|
| | \$ | % Variance |
| YTD Actual | \$1.41 M | |
| YTD Budget | \$1.39 M | 1.8% |

Refer to 12 - Grants and Contributions

| Fees and Charges | | |
|------------------|----------|------------|
| | \$ | % Variance |
| YTD Actual | \$0.44 M | |
| YTD Budget | \$0.45 M | (1.8%) |

Refer to Statement of Financial Activity

Key Investing Activities

| Amount attributable to investing activities | | | |
|---|----------------|----------------|-----------------|
| Amended Budget | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) |
| (\$0.90 M) | (\$0.87 M) | (\$0.67 M) | \$0.20 M |

Refer to Statement of Financial Activity

| Proceeds on sale | | |
|------------------|----------|---|
| | \$ | % |
| YTD Actual | \$0.00 M | |
| Amended Budget | \$0.00 M | |

| Asset Acquisition | | |
|-------------------|----------|---------|
| | \$ | % Spent |
| YTD Actual | \$0.95 M | |
| Amended Budget | \$1.21 M | (21.1%) |

Refer to 5 - Capital Acquisitions

| Capital Grants | | |
|----------------|----------|------------|
| | \$ | % Received |
| YTD Actual | \$0.33 M | |
| Amended Budget | \$0.38 M | (15.0%) |

Refer to 5 - Capital Acquisitions

Key Financing Activities

| Amount attributable to financing activities | | | |
|---|----------------|----------------|-----------------|
| Amended Budget | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) |
| \$0.08 M | (\$0.04 M) | (\$0.04 M) | \$0.00 M |

Refer to Statement of Financial Activity

| Borrowings | |
|----------------------|------------|
| | \$ |
| Principal repayments | (\$0.02 M) |
| Interest expense | (\$0.02 M) |
| Principal due | \$0.55 M |

Refer to 9 - Borrowings

| Reserves | |
|------------------|----------|
| | \$ |
| Reserves balance | \$2.15 M |
| Net Movement | \$0.00 M |

Refer to 4 - Cash Reserves

| Lease Liability | |
|----------------------|------------|
| | \$ |
| Principal repayments | (\$0.02 M) |
| Interest expense | (\$0.00 M) |
| Principal due | \$0.08 M |

Refer to Note 10 - Lease Liabilities

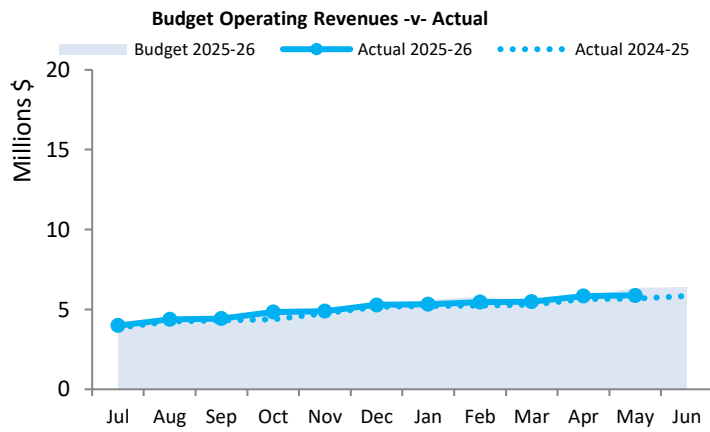
This information is to be read in conjunction with the accompanying Financial Statements and notes.

**SHIRE OF PEPPERMINT GROVE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MAY 2026**

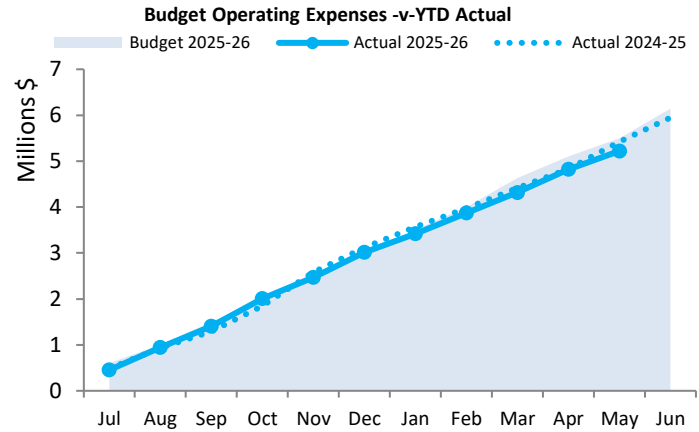
2 KEY INFORMATION - GRAPHICAL

OPERATING ACTIVITIES

OPERATING REVENUE

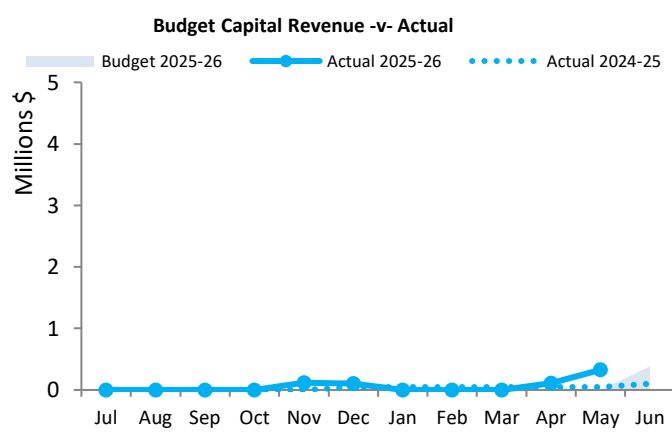


OPERATING EXPENSES

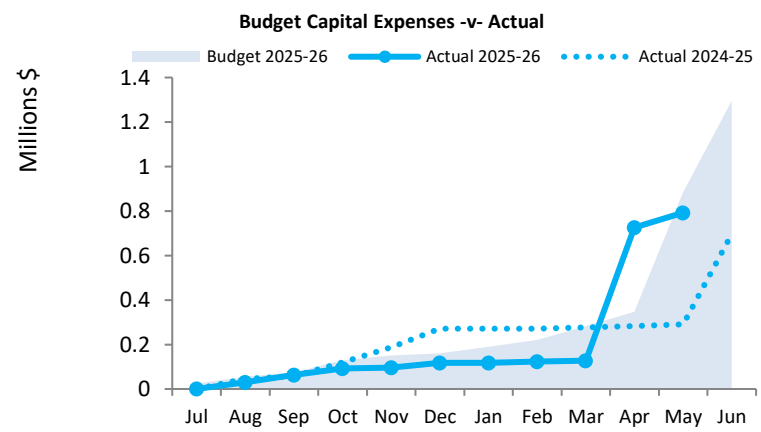


INVESTING ACTIVITIES

CAPITAL REVENUE



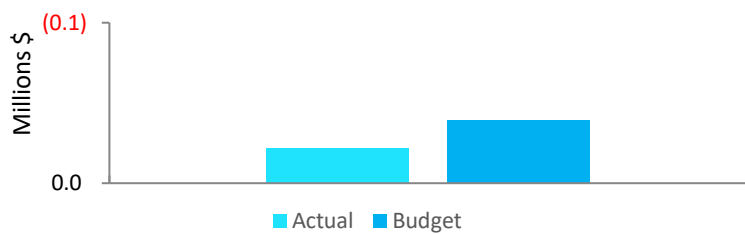
CAPITAL EXPENSES



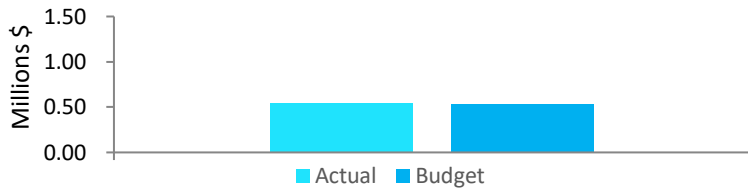
FINANCING ACTIVITIES

BORROWINGS

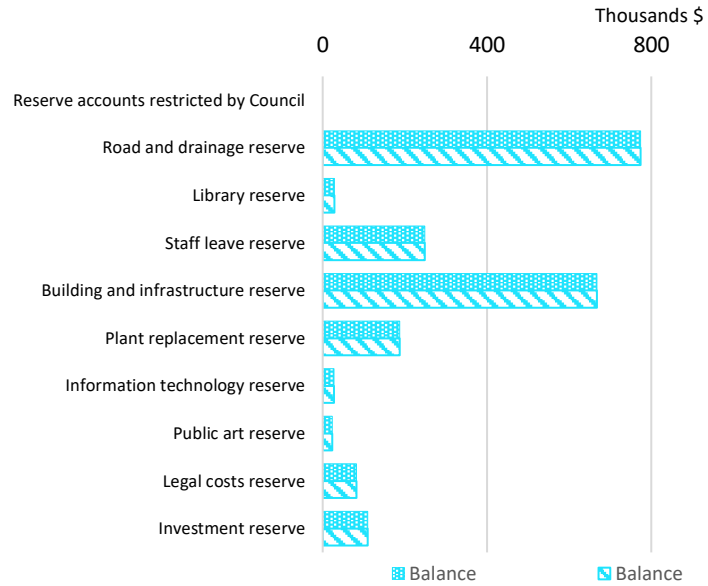
Principal Repayments



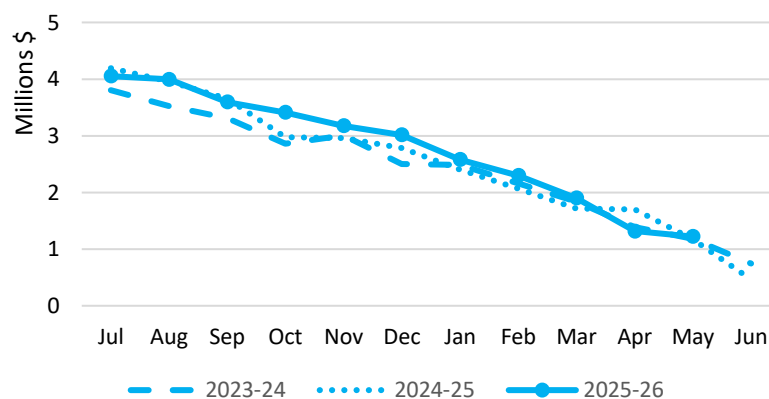
Principal Outstanding



RESERVES



Closing funding surplus / (deficit)



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

**SHIRE OF PEPPERMINT GROVE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MAY 2026**

3 CASH AND FINANCIAL ASSETS AT AMORTISED COST

| Description | Classification | Unrestricted | Reserve Accounts | Total | Trust | Institution | Interest Rate | Maturity Date |
|--|------------------------------------|------------------|------------------|------------------|----------|-------------|---------------|---------------|
| | | \$ | \$ | \$ | \$ | | | |
| Municipal fund | Cash and cash equivalents | 1,294,816 | 0 | 1,294,816 | | NAB | 3.65% | N/A |
| Term Deposit | Financial assets at amortised cost | 0 | 2,148,466 | 2,148,466 | | NAB | 4.10% | 24/06/2026 |
| Total | | 1,294,816 | 2,148,466 | 3,443,282 | 0 | | | |
| Comprising | | | | | | | | |
| Cash and cash equivalents | | 1,294,816 | 0 | 1,294,816 | 0 | | | |
| Financial assets at amortised cost - Term Deposits | | 0 | 2,148,466 | 2,148,466 | 0 | | | |
| | | 1,294,816 | 2,148,466 | 3,443,282 | 0 | | | |

KEY INFORMATION

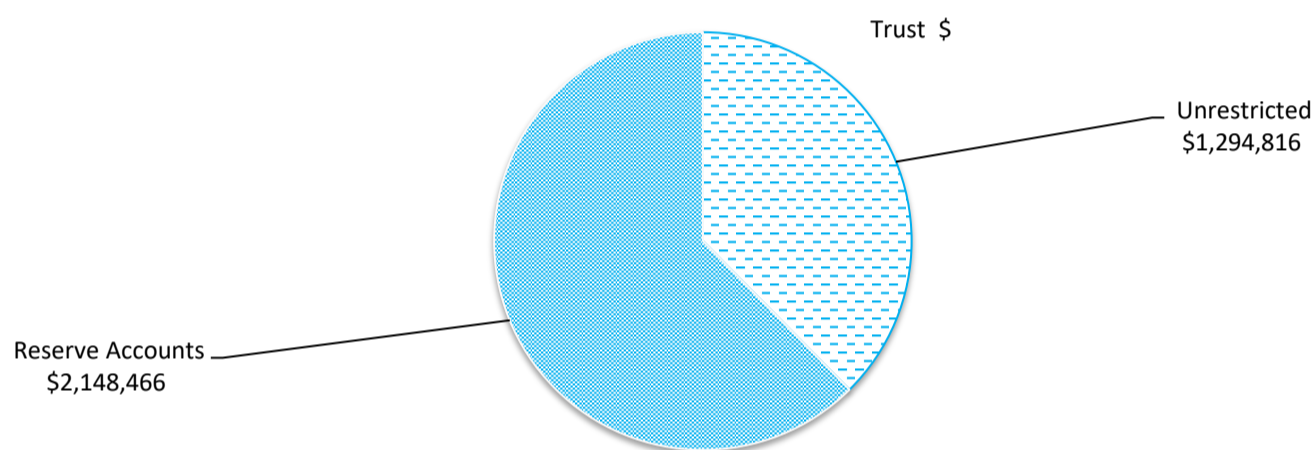
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of 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 7 - Other assets.



**SHIRE OF PEPPERMINT GROVE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MAY 2026**

4 RESERVE ACCOUNTS

| Reserve account name | Budget | | | | Actual | | | |
|---|------------------|------------------|-------------------|------------------|------------------|------------------|-------------------|------------------|
| | Opening Balance | Transfers In (+) | Transfers Out (-) | Closing Balance | Opening Balance | Transfers In (+) | Transfers Out (-) | Closing Balance |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Reserve accounts restricted by Council | | | | | | | | |
| Road and drainage reserve | 774,243 | 108,170 | (319,702) | 562,711 | 774,243 | 0 | 0 | 774,243 |
| Library reserve | 28,079 | 1,384 | | 29,463 | 28,079 | 0 | 0 | 28,079 |
| Staff leave reserve | 248,635 | 12,258 | | 260,893 | 248,635 | 0 | 0 | 248,635 |
| Building and infrastructure reserve | 668,138 | 196,001 | (274,867) | 589,272 | 668,138 | 0 | 0 | 668,138 |
| Plant replacement reserve | 187,030 | 9,221 | | 196,251 | 187,030 | 0 | 0 | 187,030 |
| Information technology reserve | 27,170 | 1,339 | | 28,509 | 27,170 | 0 | 0 | 27,170 |
| Public art reserve | 23,024 | 1,135 | | 24,159 | 23,024 | 0 | 0 | 23,024 |
| Legal costs reserve | 82,617 | 4,073 | | 86,690 | 82,617 | 0 | 0 | 82,617 |
| Investment reserve | 109,530 | 125,400 | | 234,930 | 109,530 | 0 | 0 | 109,530 |
| | 2,148,466 | 458,981 | (594,569) | 2,012,878 | 2,148,466 | 0 | 0 | 2,148,466 |

5 CAPITAL ACQUISITIONS

| Capital acquisitions | Amended | | YTD Actual | YTD Variance |
|---|------------------|----------------|------------------|-----------------|
| | Budget | YTD Budget | | |
| | \$ | \$ | \$ | \$ |
| Buildings - specialised | 65,000 | 65,000 | 37,760 | (27,240) |
| Furniture and equipment | 8,000 | 8,000 | 7,704 | (296) |
| Plant and equipment | 0 | 0 | 0 | 0 |
| Acquisition of property, plant and equipment | 73,000 | 73,000 | 45,464 | (27,536) |
| Infrastructure - roads | 979,287 | 569,722 | 871,556 | 301,834 |
| Infrastructure - Footpaths | 62,000 | 62,000 | 0 | (62,000) |
| Infrastructure - Drainage | 64,000 | 64,000 | 21,500 | (42,500) |
| Infrastructure - Parks and Ovals | 64,867 | 64,867 | 24,867 | (40,000) |
| Infrastructure - Other | 40,000 | 40,000 | 36,818 | (3,182) |
| Acquisition of infrastructure | 1,210,154 | 800,589 | 954,741 | 154,152 |
| Total of PPE and Infrastructure | 1,283,154 | 873,589 | 1,000,205 | 126,616 |
| Right of use asset - Plant and equipment | 12,310 | 12,310 | 67,373 | 55,063 |
| Acquisition of right of use assets | 12,310 | 12,310 | 67,373 | 55,063 |
| Total capital acquisitions | 1,295,464 | 885,899 | 1,067,578 | 181,679 |
| Capital Acquisitions Funded By: | | | | |
| Capital grants and contributions | 384,585 | 0 | 326,985 | 326,985 |
| Lease liabilities | 12,310 | 12,310 | 67,373 | 55,063 |
| Reserve accounts | | | | |
| Road and drainage reserve | 319,702 | 0 | 0 | 0 |
| Building and infrastructure reserve | 274,867 | 0 | 0 | 0 |
| Contribution - operations | 304,000 | 873,589 | 673,220 | (200,369) |
| Capital funding total | 1,295,464 | 885,899 | 1,067,578 | 181,679 |

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 Shire 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 Shire'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

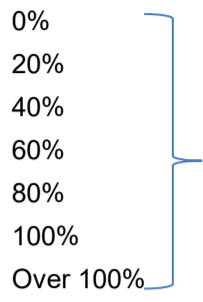
In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

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.

5 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

Capital expenditure total

Level of completion indicators

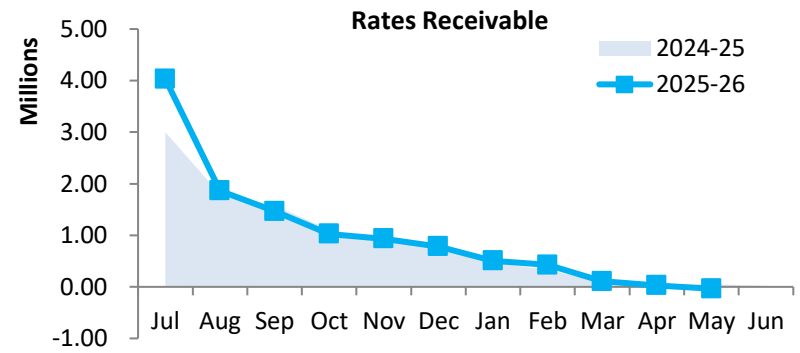


Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

| | | | Amended | | | Variance | |
|---------------------|----------------|--|------------------|----------------|------------------|------------------|----------------------------|
| Account Description | | | Budget | YTD Budget | YTD Actual | (Under)/Over | Budget review comment |
| | | | \$ | \$ | \$ | \$ | |
| | | Land and Buildings | | | | 0 | |
| | New | JOB00045 Design for structure to Grove entry | 0 | 0 | 0 | 0 | Removed in budget review |
| | Renewal | JOB00046 Carpet replacement at library | 15,000 | 15,000 | 0 | 15,000 | |
| | Renewal | JOB00047 Replace northern external decking with composite material | 0 | 0 | 0 | 0 | Removed in budget review |
| | New | JOB00048 Report to investigate aircon replacement | 10,000 | 10,000 | 7,022 | 2,978 | |
| | Renewal | JOB00049 New pod for quiet place in library | 30,000 | 30,000 | 23,568 | 6,432 | |
| | New | JOB00051 New charging station x 2 | 10,000 | 10,000 | 7,170 | 2,830 | |
| | | Plant and equipment | | | | 0 | |
| | Renewal | JOB00054 Works vehicle replacement | 0 | 0 | 0 | 0 | Removed in budget review |
| | Renewal | JOB00055 Parks vehicle replacement | 0 | 0 | 0 | 0 | Removed in budget review |
| | | Furniture and equipment | | | | 0 | |
| | Renewal | JOB00053 Council chambers chair replacement | 8,000 | 8,000 | 7,704 | 296 | |
| | | Infrastructure - Roads | | | | 0 | |
| | Renewal | JOB00039 Kerb renewal- sundry | 0 | 0 | 1,485 | (1,485) | Added 32k to JOB00038 |
| | Renewal | JOB00041 Road project - The Esplanade - Leake St | 539,722 | 539,722 | 507,982 | 31,740 | Increased in budget review |
| | Renewal | JOB00042 Road project - Leake St - Stirling highway | 409,565 | 0 | 358,908 | (358,908) | Increased in budget review |
| | New | JOB00050 New parking near tennis courts | 30,000 | 30,000 | 3,181 | 26,819 | Decreased in budget review |
| | | Infrastructure - footpaths | | | | 0 | |
| | Renewal | JOB00038 Minor footpath works | 62,000 | 62,000 | 0 | 62,000 | |
| | | Infrastructure - drainage | | | | 0 | |
| | Renewal | JOB00040 Repair/renew drain pits | 0 | 0 | 0 | 0 | Removed in budget review |
| | New | JOB00052 Relocation of Johnston Street drainage sump | 64,000 | 64,000 | 21,500 | 42,500 | Decreased in budget review |
| | | Infrastructure - Parks and ovals | | | | 0 | |
| | Renewal | JOB00012 Keanes Point - shade sails, softfall etc | 24,867 | 24,867 | 24,867 | 0 | Decreased in budget review |
| | Renewal | JOB00043 2 x solar lights - assets 12 and 209 | 20,000 | 20,000 | 0 | 20,000 | |
| | Renewal | JOB00044 2 x drink fountains - assets 8 and 165 | 20,000 | 20,000 | 0 | 20,000 | |
| | Renewal | JOB00037 DBCA works - forshore | 0 | 0 | 0 | 0 | Removed in budget review |
| | | Infrastructure - Other | | | | 0 | |
| | New | JOB00058 Garden shire entry statements | 40,000 | 40,000 | 36,818 | 3,182 | |
| | | Right of use assets - Plant and Equipment | | | | 0 | |
| | Renewal | N/A Replacement of IT equipment - Shire portion | 8,622 | 8,622 | 45,785 | (37,163) | |
| | Renewal | N/A Replacement of IT equipment - library portion | 3,688 | 3,688 | 21,588 | (17,900) | |
| | | | 1,295,464 | 885,899 | 1,067,578 | (181,679) | |

6 RECEIVABLES

| Rates receivable | 30 June 2025 | 31 May 2026 |
|-------------------------------|--------------|-----------------|
| | \$ | \$ |
| Opening arrears previous year | 57,725 | 8,508 |
| Levied this year | 3,659,375 | 3,869,554 |
| Less - collections to date | (3,708,592) | (3,913,205) |
| Net rates collectable | 8,508 | (35,143) |
| % Collected | 99.8% | 100.9% |



| Receivables - general | Credit | Current | 30 Days | 60 Days | 90+ Days | Total |
|--|--------|---------|---------|---------|----------|---------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Receivables - general | 0 | 0 | 600 | 0 | 0 | 600 |
| Percentage | 0.0% | 0.0% | 100.0% | 0.0% | 0.0% | |
| Balance per trial balance | | | | | | |
| Trade receivables | | | | | | 600 |
| GST receivable | | | | | | 43,594 |
| Total receivables general outstanding | | | | | | 44,194 |

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.

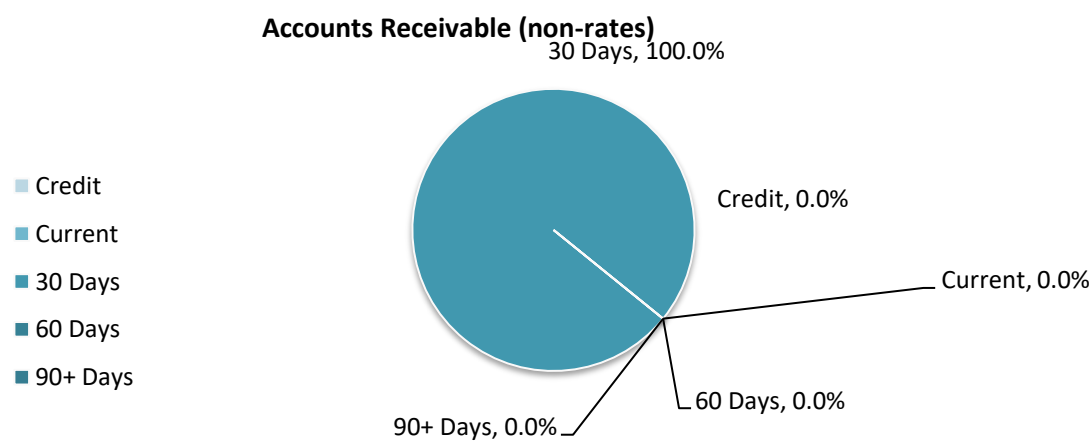
Trade receivables are recognised at original invoice amount less any allowances for uncollectable amounts (i.e. impairment).

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.



7 OTHER CURRENT ASSETS

| | Opening Balance 1 July 2025 | Asset Increase | Asset Reduction | Closing Balance 31 May 2026 |
|------------------------------------|-----------------------------------|-------------------|--------------------|-----------------------------------|
| | \$ | \$ | \$ | \$ |
| Other current assets | | | | |
| Financial assets at amortised cost | 2,148,466 | | | 2,148,466 |
| Other assets | | | | |
| Accrued income | 19,856 | 0 | (19,856) | 0 |
| Current portion of lease owing | 5,795 | 0 | 0 | 5,795 |
| Total other current assets | 2,174,117 | 0 | (19,856) | 2,154,261 |

Amounts shown above include GST (where applicable)

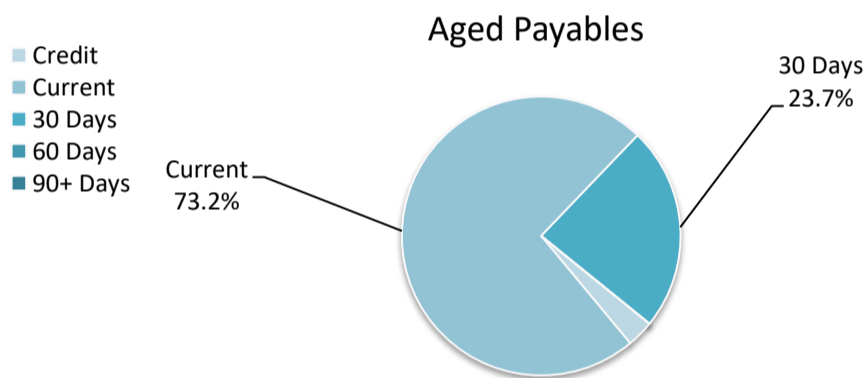
8 PAYABLES

| Payables - general | Credit | Current | 30 Days | 60 Days | 90+ Days | Total |
|---|---------|---------|---------|---------|----------|----------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Payables - general | (5,424) | 126,537 | 40,912 | 0 | 0 | 162,025 |
| Percentage | (3.3%) | 78.1% | 25.3% | 0.0% | 0.0% | |
| Balance per trial balance | | | | | | |
| Sundry creditors | | | | | | 162,025 |
| ATO liabilities | | | | | | 12,188 |
| Bonds and deposits | | | | | | 116,500 |
| ESL payable | | | | | | (698) |
| BSL payable | | | | | | 18,018 |
| Clearing accounts | | | | | | 5,179 |
| Prepaid Income | | | | | | 200 |
| Total payables general outstanding | | | | | | 313,412 |

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.



9 BORROWINGS

Repayments - borrowings

| Information on borrowings Particulars | Loan No. | 1 July 2025 | New Loans | | Principal Repayments | | Principal Outstanding | | Interest Repayments | |
|--|----------|----------------|-----------|----------|----------------------|-----------------|-----------------------|----------------|---------------------|-----------------|
| | | | Actual | Budget | Actual | Budget | Actual | Budget | Actual | Budget |
| | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| Library/Community centre | 41 | 574,191 | 0 | 0 | (21,891) | (38,886) | 552,300 | 535,305 | (23,946) | (43,500) |
| Road/drainage - Johnston St | 42 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (19,000) |
| Total | | 574,191 | 0 | 0 | (21,891) | (38,886) | 552,300 | 535,305 | (23,946) | (62,500) |
| Current borrowings | | 41,700 | | | | | 41,700 | | | |
| Non-current borrowings | | 532,491 | | | | | 510,600 | | | |
| | | 574,191 | | | | | 552,300 | | | |

All debenture repayments were financed by general purpose revenue.

KEY INFORMATION

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.

10 LEASE LIABILITIES

Movement in carrying amounts

| Information on leases Particulars | Lease No. | New Leases | | Principal Repayments | | Principal Outstanding | | Interest Repayments | | |
|--------------------------------------|-----------|---------------|---------------|----------------------|-----------------|-----------------------|---------------|---------------------|----------------|----------------|
| | | 1 July 2025 | Actual | Budget | Actual | Budget | Actual | Budget | Actual | Budget |
| | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| Fujifilm - copiers and phones | | 39,464 | 0 | 0 | (8,799) | (5,000) | 30,665 | 34,464 | (1,371) | (3,000) |
| HPE - ICT equipment | | 0 | 67,373 | 12,310 | (13,330) | (10,000) | 54,043 | 2,310 | (1,239) | (3,510) |
| Total | | 39,464 | 67,373 | 12,310 | (22,129) | (15,000) | 84,708 | 36,774 | (2,610) | (6,510) |
| Current lease liabilities | | 11,174 | | | | | 2,430 | | | |
| Non-current lease liabilities | | 28,290 | | | | | 82,277 | | | |
| | | 39,464 | | | | | 84,708 | | | |

All lease repayments were financed by general purpose revenue.

KEY INFORMATION

At inception of a contract, the Shire assesses if the contract contains or is a lease. A contract is or contains a lease, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. At the commencement date, a right of use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

All contracts classified as short-term leases (i.e. a lease with a remaining term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

11 OTHER CURRENT LIABILITIES

| Other current liabilities | Note | Opening Balance 1 July 2025 \$ | Liability transferred from/(to) non current \$ | Liability Increase \$ | Liability Reduction \$ | Closing Balance 31 May 2026 \$ |
|--|------|---|--|-----------------------------|------------------------------|---|
| Employee Related Provisions | | | | | | |
| Provision for annual leave | | 128,568 | 0 | 0 | 0 | 128,568 |
| Provision for long service leave | | 77,109 | 0 | 0 | 0 | 77,109 |
| Total Provisions | | 205,677 | 0 | 0 | 0 | 205,677 |
| Total other current liabilities | | 205,677 | 0 | 0 | 0 | 205,677 |

Amounts shown above include GST (where applicable)

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

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.

12 GRANTS, SUBSIDIES AND CONTRIBUTIONS

| Provider | Unspent grant, subsidies and contributions liability | | | | | contributions revenue | | |
|--|--|-----------------------|-----------------------|-------------|-------------------|-----------------------|------------------|------------------|
| | Liability | Increase in Liability | Decrease in Liability | Liability | Current Liability | Amended Budget | YTD | YTD |
| | 1 July 2025 | | (As revenue) | 31 May 2026 | 31 May 2026 | Revenue | Budget | Revenue |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Grants and subsidies | | | | | | | | |
| Grove Contributions | | | | 0 | | 1,353,297 | 1,353,297 | 1,353,296 |
| Grants Commission - General | | | | 0 | | 23,200 | 10,500 | 23,131 |
| Grants Commission - Roads | | | | 0 | | 10,200 | 6,000 | 10,177 |
| MRWA - Direct Grant | | | | 0 | | 7,000 | 7,000 | 7,293 |
| Infant Health | | | | 0 | | 10,000 | 10,000 | 13,393 |
| Library capex contributioun - Towns of Mosman Park and Cottesloe | | | | 0 | | 53,688 | 0 | 0 |
| MRWA - Street Lighting Subsidy | | | | 0 | | 0 | 0 | 4,040 |
| | 0 | 0 | 0 | 0 | 0 | 1,457,385 | 1,386,797 | 1,411,330 |

13 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

| Provider | Capital grant/contribution liabilities | | | | contributions revenue | | | |
|--|--|--------------------------|--|--------------------------|-------------------------------------|------------------------------|---------------|--------------------------|
| | Liability 1 July 2025 | Increase in Liability | Decrease in Liability (As revenue) | Liability 31 May 2026 | Current Liability 31 May 2026 | Amended Budget Revenue | YTD Budget | YTD Revenue Actual |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Capital grants and subsidies | | | | | | | | |
| Regional Road Group - The Esplanade/Leake St Road Project | 0 | 0 | | 0 | | 117,186 | 0 | 92,384 |
| Regional Road Group - Leake St/Stirling Highway Road Project | 0 | 0 | | 0 | | 149,543 | 0 | 117,760 |
| EV Charging Stations | | | | 0 | | 5,000 | 0 | 3,985 |
| Roads to Recovery - The Esplanade/Leake St Road Project | | | | 0 | | 112,856 | 0 | 112,856 |
| | 0 | 0 | 0 | 0 | 0 | 384,585 | 0 | 326,985 |

**SHIRE OF PEPPERMINT GROVE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MAY 2026**

14 INVESTMENT IN ASSOCIATES

(a) Investment in associate

The table below reflects the financial results of the Shire's investment in associates as reported by the associate.

Aggregate carrying amount of interests in associates accounted for using the equity method are reflected in the table below.

Carrying amount at 1 July
Carrying amount at 30 June

| Amended Budget Revenue | YTD Budget | YTD Revenue Actual |
|---------------------------------------|-----------------------|-------------------------------|
| \$ | \$ | \$ |
| 0 | 0 | 143,402 |
| 0 | 0 | 143,402 |

KEY INFORMATION

Investments in associates

An associate is an entity over which the Shire has the power to participate in the financial and operating policy decisions of the investee but not control or joint control of those policies.

Investments in associates are accounted for using the equity method. The equity method of accounting, is whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Shire's share of net assets of the associate. In addition, the Shire's share of the profit or loss of the associate is included in the Shire's profit or loss.

**SHIRE OF PEPPERMINT GROVE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MAY 2026**

15 BUDGET AMENDMENTS

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

| Description | Council Resolution | Classification | Non Cash | Increase in | Decrease in | Amended |
|---|--------------------|--------------------|------------------|------------------|--------------------|------------------------|
| | | | Adjustment | Available Cash | Available Cash | Budget Running Balance |
| | | | \$ | \$ | \$ | \$ |
| Budget adoption | | | | | | 76,673 |
| Interim Rates | 24/03/2026 | Operating revenue | | 20,000 | | 96,673 |
| Building Licence Fees | 24/03/2026 | Operating revenue | | | (20,000) | 76,673 |
| Other Minor Income | 24/03/2026 | Operating revenue | | 90,000 | | 166,673 |
| Development Application Fees | 24/03/2026 | Operating revenue | | 20,000 | | 186,673 |
| FAG - General | 24/03/2026 | Operating revenue | | | (21,300) | 165,373 |
| FAG - Roads | 24/03/2026 | Operating revenue | | | (15,800) | 149,573 |
| Library Capex | 24/03/2026 | Operating revenue | | | (17,381) | 132,192 |
| Profit on Disposal of Land | 24/03/2026 | Operating revenue | (400,000) | | | (267,808) |
| Profif on Disposal of P&E | 24/03/2026 | Operating revenue | (16,000) | | | (283,808) |
| Changes in revaluation - investment property | 24/03/2026 | Operating revenue | 18,890 | | | (264,918) |
| Salaries | 24/03/2026 | Operating expenses | | 10,000 | | (254,918) |
| Allowances | 24/03/2026 | Operating expenses | | | (10,000) | (264,918) |
| Infrastructure Consultants | 24/03/2026 | Operating expenses | | 17,000 | | (247,918) |
| Planning Consultants | 24/03/2026 | Operating expenses | | 15,000 | | (232,918) |
| Legal Expenses | 24/03/2026 | Operating expenses | | 20,000 | | (212,918) |
| Printing - External | 24/03/2026 | Operating expenses | | | (5,000) | (217,918) |
| Advertising & Promotions | 24/03/2026 | Operating expenses | | | (11,000) | (228,918) |
| Parks & Reserves - Foreshore Reserve | 24/03/2026 | Operating expenses | | | (20,000) | (248,918) |
| Parks & Reserves - Admin Gardens | 24/03/2026 | Operating expenses | | 10,000 | | (238,918) |
| Materials - Road/Path Repairs | 24/03/2026 | Operating expenses | | 10,000 | | (228,918) |
| Street Tree Contractor | 24/03/2026 | Operating expenses | | 20,000 | | (208,918) |
| Town Planning Scheme Expenses | 24/03/2026 | Operating expenses | | 65,000 | | (143,918) |
| Sundry Expenses | 24/03/2026 | Operating expenses | | | (2,000) | (145,918) |
| Residential Waste - MSW | 24/03/2026 | Operating expenses | | | (42,000) | (187,918) |
| Verge Valet Service (Bulk Waste) | 24/03/2026 | Operating expenses | | | (20,000) | (207,918) |
| Waste Recycling | 24/03/2026 | Operating expenses | | | (10,000) | (217,918) |
| Residential Waste - FOGO bins | 24/03/2026 | Operating expenses | | 10,000 | | (207,918) |
| Manners Hill Park - Toilet Maintenance | 24/03/2026 | Operating expenses | | 10,000 | | (197,918) |
| Freshwater Bay Riverwall/Jetty Maintenance | 24/03/2026 | Operating expenses | | | (14,000) | (211,918) |
| Telephones | 24/03/2026 | Operating expenses | | | (5,000) | (216,918) |
| Heritage Grants Scheme | 24/03/2026 | Operating expenses | | | (13,000) | (229,918) |
| Fair value adjustment - WALGA House | 24/03/2026 | Capital revenue | (18,890) | | | (248,808) |
| Profit on asset disposals | 24/03/2026 | Capital revenue | | 416,000 | | 167,192 |
| Other Capital Grants | 24/03/2026 | Capital revenue | | | (50,000) | 117,192 |
| Roads to Recovery | 24/03/2026 | Capital revenue | | 92,337 | | 209,529 |
| Proceeds from disposal of assets | 24/03/2026 | Capital revenue | | | (2,076,000) | (1,866,471) |
| Proceeds from self supporting loans | 24/03/2026 | Capital revenue | | | (200,000) | (2,066,471) |
| Capital Expenditure | 24/03/2026 | Capital expenses | | 1,632,865 | | (433,606) |
| Payments for Financial Assets at Amortised Cost - Self Supporting Loans | 24/03/2026 | Capital revenue | | 200,000 | | (233,606) |
| Proceeds from New Borrowings | 24/03/2026 | Capital revenue | | | (1,700,000) | (1,933,606) |
| Transfer from Reserves | 24/03/2026 | Capital expenses | | 109,798 | | (1,823,808) |
| Repayment of Borrowings | 24/03/2026 | Capital expenses | | 1,700,000 | | (123,808) |
| Transfer to Reserves | 24/03/2026 | Capital expenses | | 330,000 | | 206,192 |
| Adjustment to opening surplus | 24/03/2026 | | | | (89,562) | 116,630 |
| | | | (416,000) | 4,798,000 | (4,342,043) | 116,630 |

SHIRE OF PEPPERMINT GROVE
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

LOCAL GOVERNMENT ACT 1995

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The Shire of Peppermint Grove a Class 4 local government conducts the operations of a local government with the following community vision:

A Shire valued for it's heritage, sense of community and natural ambience.

SHIRE OF PEPPERMINT GROVE
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2027

| | Note | 2026/27 Budget | 2025/26 Actual | 2025/26 Budget |
|---|-------------|---------------------------|---------------------------|---------------------------|
| Revenue | | \$ | \$ | \$ |
| Rates | 2(a) | 4,036,719 | 3,878,246 | 3,856,665 |
| Grants, subsidies and contributions | | 1,663,813 | 1,643,185 | 1,511,866 |
| Fees and charges | 13 | 392,244 | 443,330 | 380,991 |
| Interest revenue | 10(a) | 209,243 | 206,000 | 235,919 |
| Other revenue | | 4,200 | 4,250 | 4,600 |
| | | 6,306,219 | 6,175,011 | 5,990,041 |
| Expenses | | | | |
| Employee costs | | (2,863,822) | (2,709,668) | (2,744,146) |
| Materials and contracts | | (2,865,063) | (2,167,650) | (2,483,096) |
| Utility charges | | (129,150) | (117,400) | (114,550) |
| Depreciation | 6 | (503,350) | (468,350) | (468,350) |
| Finance costs | 10(c) | (69,810) | (50,750) | (69,010) |
| Insurance | | (98,850) | (91,270) | (103,000) |
| Other expenditure | | (160,456) | (154,184) | (162,208) |
| | | (6,690,501) | (5,759,272) | (6,144,360) |
| | | (384,282) | 415,739 | (154,319) |
| Capital grants, subsidies and contributions | | 0 | 384,585 | 342,248 |
| Profit on asset disposals | 5 | 926,000 | 0 | 416,000 |
| Fair value adjustments to financial assets at fair value through profit or loss | | 0 | 18,890 | 0 |
| | | 926,000 | 403,475 | 758,248 |
| Net result for the period | | 541,718 | 819,214 | 603,929 |
| Total other comprehensive income for the period | | 0 | 0 | 0 |
| Total comprehensive income for the period | | 541,718 | 819,214 | 603,929 |

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

SHIRE OF PEPPERMINT GROVE
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2027

| | Note | 2026/27 Budget | 2025/26 Actual | 2025/26 Budget |
|---|------|-------------------|-------------------|-------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | | |
| Receipts | | | | |
| Rates | | \$ 4,036,719 | \$ 3,876,754 | \$ 3,856,665 |
| Grants, subsidies and contributions | | 1,663,813 | 1,725,461 | 1,511,866 |
| Fees and charges | | 392,244 | 443,330 | 380,991 |
| Interest revenue | | 209,243 | 206,000 | 235,919 |
| Other revenue | | 4,200 | 4,250 | 4,600 |
| | | 6,306,219 | 6,255,795 | 5,990,041 |
| Payments | | | | |
| Employee costs | | (2,863,822) | (2,702,306) | (2,744,146) |
| Materials and contracts | | (2,865,063) | (2,178,348) | (2,483,096) |
| Utility charges | | (129,150) | (117,400) | (114,550) |
| Finance costs | | (69,810) | (49,349) | (69,010) |
| Insurance paid | | (98,850) | (91,270) | (103,000) |
| Other expenditure | | (160,456) | (154,184) | (162,208) |
| | | (6,187,151) | (5,292,857) | (5,676,010) |
| Net cash provided by operating activities | 4 | 119,068 | 962,938 | 314,031 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | |
| Payments for financial assets at amortised cost - self supporting loans | 8 | 0 | 0 | (200,000) |
| Payments for purchase of property, plant & equipment | 5(a) | (2,433,000) | (63,000) | (2,122,000) |
| Payments for construction of infrastructure | 5(b) | (282,000) | (1,220,154) | (794,019) |
| Proceeds from capital grants, subsidies and contributions | | 0 | 384,585 | 342,248 |
| Proceeds from disposal of property, plant and equipment | 5(a) | 3,076,000 | 0 | 2,076,000 |
| Proceeds on financial assets at amortised cost - self supporting loans | 8(a) | 0 | 0 | 200,000 |
| Net cash provided by (used in) investing activities | | 361,000 | (898,569) | (497,771) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | |
| Repayment of borrowings | 8(a) | (2,047,663) | (38,886) | (1,738,886) |
| Proceeds from new borrowings | 8(a) | 2,000,000 | 0 | 1,700,000 |
| Payments for principal portion of lease liabilities | 7 | (15,000) | (15,000) | (15,000) |
| Net cash (used in) financing activities | | (62,663) | (53,886) | (53,886) |
| Net increase (decrease) in cash held | | 417,405 | 10,483 | (237,626) |
| Cash at beginning of year | | 2,967,477 | 2,956,994 | 3,182,927 |
| Cash and cash equivalents at the end of the year | 4 | 3,384,882 | 2,967,477 | 2,945,301 |

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

**SHIRE OF PEPPERMINT GROVE
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2027**

OPERATING ACTIVITIES

Revenue from operating activities

| | |
|---|--|
| General rates | |
| Rates excluding general rates | |
| Grants, subsidies and contributions | |
| Fees and charges | |
| Interest revenue | |
| Other revenue | |
| Profit on asset disposals | |
| Fair value adjustments to financial assets at fair value through profit or loss | |

Expenditure from operating activities

| |
|-------------------------|
| Employee costs |
| Materials and contracts |
| Utility charges |
| Depreciation |
| Finance costs |
| Insurance |
| Other expenditure |

Non cash amounts excluded from operating activities

Amount attributable to operating activities

INVESTING ACTIVITIES

Inflows from investing activities

| | |
|--|--|
| Proceeds from capital grants, subsidies and contributions | |
| Proceeds from disposal of property, plant and equipment | |
| Proceeds from financial assets at amortised cost - self supporting loans | |

Outflows from investing activities

| |
|---|
| Right of use assets received - non cash |
| Acquisition of property, plant and equipment |
| Acquisition of infrastructure |
| Payments for financial assets at amortised cost - self supporting loans |
| Payments for financial assets at amortised cost - term deposits |

Non-cash amounts excluded from investing activities

Amount attributable to investing activities

FINANCING ACTIVITIES

Inflows from financing activities

| |
|-------------------------------------|
| Proceeds from new borrowings |
| Proceeds from new leases - non cash |
| Transfers from reserve accounts |

Outflows from financing activities

| |
|---|
| Repayment of borrowings |
| Payments for principal portion of lease liabilities |
| Transfers to reserve accounts |

Non-cash amounts excluded from financing activities

Amount attributable to financing activities

MOVEMENT IN SURPLUS OR DEFICIT

Surplus remaining at the start of the financial year

| |
|---|
| Amount attributable to operating activities |
| Amount attributable to investing activities |
| Amount attributable to financing activities |

Surplus remaining after the imposition of general rates

| Note | 2026/27 Budget | 2025/26 Actual | 2025/26 Budget |
|---------|--------------------|--------------------|--------------------|
| | \$ | \$ | \$ |
| 2(a)(i) | 3,986,530 | 3,770,606 | 3,749,025 |
| 2(a) | 50,189 | 107,640 | 107,640 |
| | 1,663,813 | 1,643,185 | 1,511,866 |
| 13 | 392,244 | 443,330 | 380,991 |
| 10(a) | 209,243 | 206,000 | 235,919 |
| | 4,200 | 4,250 | 4,600 |
| 5 | 926,000 | 0 | 416,000 |
| | 0 | 18,890 | 0 |
| | 7,232,219 | 6,193,901 | 6,406,041 |
| | (2,863,822) | (2,709,668) | (2,744,146) |
| | (2,865,063) | (2,167,650) | (2,483,096) |
| | (129,150) | (117,400) | (114,550) |
| 6 | (503,350) | (468,350) | (468,350) |
| 10(c) | (69,810) | (50,750) | (69,010) |
| | (98,850) | (91,270) | (103,000) |
| | (160,456) | (154,184) | (162,208) |
| | (6,690,501) | (5,759,272) | (6,144,360) |
| 3(c) | (422,650) | 449,460 | 52,350 |
| | 119,068 | 884,089 | 314,031 |
| | 0 | 384,585 | 342,248 |
| 5(a) | 3,076,000 | 0 | 2,076,000 |
| 8(a) | 0 | 0 | 200,000 |
| | 3,076,000 | 384,585 | 2,618,248 |
| 5(c) | 0 | (12,310) | (12,310) |
| 5(a) | (2,433,000) | (63,000) | (2,122,000) |
| 5(b) | (282,000) | (1,220,154) | (794,019) |
| 8(a) | 0 | 0 | (200,000) |
| | 0 | 0 | |
| | (2,715,000) | (1,295,464) | (3,128,329) |
| 3(d) | 0 | 12,310 | 12,310 |
| | 361,000 | (898,569) | (497,771) |
| 8(a) | 2,000,000 | 0 | 1,700,000 |
| 7 | 0 | 67,373 | 12,310 |
| 9(a) | 350,000 | 594,569 | 484,771 |
| | 2,350,000 | 661,942 | 2,197,081 |
| 8(a) | (2,047,663) | (38,886) | (1,738,886) |
| 7 | (15,000) | (15,000) | (15,000) |
| 9(a) | (1,218,964) | (573,981) | (788,981) |
| | (3,281,627) | (627,867) | (2,542,867) |
| 3(e) | 0 | (67,373) | (12,310) |
| | (931,627) | (33,298) | (358,096) |
| 3 | 481,168 | 528,946 | 618,508 |
| | 119,068 | 884,089 | 314,031 |
| | 361,000 | (898,569) | (497,771) |
| | (931,627) | (33,298) | (358,096) |
| 3 | 29,609 | 481,168 | 76,672 |

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

**SHIRE OF PEPPERMINT GROVE
FOR THE YEAR ENDED 30 JUNE 2027
INDEX OF NOTES TO THE BUDGET**

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SHIRE OF PEPPERMINT GROVE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

1 BASIS OF PREPARATION

The annual budget of the Shire of Peppermint Grove which is a Class 4 local government is a forward looking document and 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 annual budget 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 Leases* which would have required the Shire to measure any vested improvements at zero cost.

Accounting policies which have been adopted in the preparation of this annual budget have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the annual budget 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 annual budget.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 11 to the annual budget.

2025/26 actual balances

Balances shown in this budget as 2025/26 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

Budget comparative figures

Unless otherwise stated, the budget comparative figures shown in the budget relate to the original budget estimate for the relevant item of disclosure.

Comparative figures

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

Rounding off figures

All figures shown in this statement are rounded to the nearest dollar.

Statement of Cashflows

Investing and financing transactions that do not require the use of cash or cash equivalents shall be excluded from a statement of cash flows. Such transactions shall be disclosed elsewhere in the financial statements in a way that provides all the relevant information about these investing and financing activities.

Initial application of accounting standards

During the budget year, the below revised Australian Accounting Standards and Interpretations are expected to be compiled, become mandatory and be applicable to its operations.

- *AASB 2026-1 Amendments to Australian Accounting Standards – Disclosures about Uncertainties in the Financial Statements*
- *AASB 2024-2 Amendments to Australian Accounting Standards – Classification and Measurement of Financial Instruments*
- *AASB 2024-3 Amendments to Australian Accounting Standards – Standards – Annual Improvements Volume 11*
- *AASB 2025-1 Amendments to Australian Accounting Standards – Contracts Referencing Nature-dependent Electricity*

It is not expected these standards will have an impact on the annual budget on initial application.

New accounting standards for application in future years

The following new accounting standards will have application to local government in future years:

- *AASB 2014-10 Amendments to Australian Accounting Standards – Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*
- *AASB 2024-4b Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128 [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]*

It is not expected these standards will have an impact on the annual budget on initial application.

- *AASB 18 Presentation and Disclosure in Financial Statements*
- *AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements – (Appendix D) [for not-for-profit and superannuation entities]*

These accounting standards will materially change the presentation of the annual financial report and annual budget

Critical accounting estimates and judgements

The preparation of the annual budget 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 that are 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 annual budget is a forward-looking statement and is comprised of management estimates. As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the annual budget.

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
- Expected credit losses on financial assets
- Impairment losses of non-financial assets
- Measurement of employee benefits

**SHIRE OF PEPPERMINT GROVE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027**

2. RATES AND SERVICE CHARGES

(a) Rating Information

| Rate Description | Basis of valuation | Rate in dollar | Number of properties | Rateable value* | 2026/27 Budgeted rate revenue | 2026/27 Budgeted interim rates | 2026/27 Budgeted total revenue | 2025/26 Actual total revenue | 2025/26 Budget total revenue |
|---|------------------------|----------------|----------------------|-----------------|-------------------------------|--------------------------------|--------------------------------|------------------------------|------------------------------|
| | | | | \$ | \$ | \$ | \$ | \$ | \$ |
| (i) General rates | | | | | | | | | |
| General rates | Gross rental valuation | 0.065900 | 626 | 60,190,131 | 3,966,530 | 20,000 | 3,986,530 | 3,770,606 | 3,749,025 |
| Total general rates | | | 626 | 60,190,131 | 3,966,530 | 20,000 | 3,986,530 | 3,770,606 | 3,749,025 |
| | | Minimum | | | | | | | |
| | | \$ | | | | | | | |
| (ii) Minimum payment | | | | | | | | | |
| General rates | Gross rental valuation | 1,619.00 | 31 | 529,500 | 50,189 | 0 | 50,189 | 107,640 | 107,640 |
| Total minimum payments | | | 31 | 529,500 | 50,189 | 0 | 50,189 | 107,640 | 107,640 |
| Total general rates and minimum payments | | | 657 | 60,719,631 | 4,016,719 | 20,000 | 4,036,719 | 3,878,246 | 3,856,665 |
| Instalment plan charges | | | | | | | 7,200 | 7,200 | 6,000 |
| Instalment plan interest | | | | | | | 20,000 | 20,000 | 20,000 |
| Late payment of rate or service charge interest | | | | | | | 10,000 | 6,000 | 10,000 |
| | | | | | | | 37,200 | 33,200 | 36,000 |

The Shire did not raise specified area rates for the year ended 30th June 2027.

*Rateable Value at time of adopting budget.

All rateable properties within the district used predominately for non-rural purposes are rated according to their Gross Rental Valuation (GRV), all other properties are rated according to their Unimproved Valuation (UV).

The general rates detailed for the 2026/27 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

The minimum payments have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of local government services/facilities.

**SHIRE OF PEPPERMINT GROVE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027**

2. RATES AND SERVICE CHARGES (CONTINUED)

(b) Interest Charges and Instalments - Rates and Service Charges

The following instalment options are available to ratepayers for the payment of rates and service charges.

| Instalment options | Date due | Instalment plan admin charge | Instalment plan interest rate | Unpaid rates interest rates |
|---------------------------|-----------------|---|--|--|
| | | \$ | % | % |
| Option one | | | | |
| Single full payment | 28/08/2026 | 0 | 5.5% | 6.0% |
| Option two | | | | |
| First instalment | 28/08/2026 | 15 | 5.5% | 6.0% |
| Second instalment | 30/10/2026 | 15 | 5.5% | 6.0% |
| Option three | | | | |
| First instalment | 28/08/2026 | 15 | 5.5% | 6.0% |
| Second instalment | 30/10/2026 | 15 | 5.5% | 6.0% |
| Third instalment | 15/01/2027 | 15 | 5.5% | 6.0% |
| Fourth instalment | 19/03/2027 | 15 | 5.5% | 6.0% |

SHIRE OF PEPPERMINT GROVE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Service Charges

The Shire did not raise service charges for the year ended 30th June 2027.

(d) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2027.

**SHIRE OF PEPPERMINT GROVE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027**

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

| | 2026/27 Budget 30 June 2027 Carried forward | 2025/26 Actual 30 June 2026 Carried forward | 2025/26 Budget 30 June 2026 Carried forward |
|---|--|--|--|
| Current assets | \$ | \$ | \$ |
| Cash and cash equivalents | 3,384,882 | 2,967,477 | 2,945,301 |
| Receivables | 85,795 | 85,795 | 95,795 |
| | 3,470,677 | 3,053,272 | 3,041,096 |
| Less: current liabilities | | | |
| Trade and other payables | (380,000) | (380,000) | (450,000) |
| Capital grant/contributions liabilities | 0 | 0 | (29,786) |
| Lease liabilities | 3,826 | (11,174) | (12,310) |
| Long term borrowings | 3,149 | (44,514) | (2,729) |
| Employee provisions | (210,000) | (210,000) | (185,000) |
| | (583,025) | (645,688) | (679,825) |
| Net current assets | 2,887,652 | 2,407,584 | 2,361,271 |
| Less: Total adjustments to net current assets | (2,858,043) | (1,926,416) | (2,284,599) |
| Net current assets used in the Statement of Financial Activity | 29,609 | 481,168 | 76,672 |

(b) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets

| | | | | |
|--|---|--------------------|--------------------|--------------------|
| Less: Reserve accounts | 9 | (2,996,842) | (2,127,878) | (2,452,676) |
| Add: Current liabilities not expected to be cleared at end of year | | | | |
| - Current portion of borrowings | | (3,149) | 44,514 | 2,729 |
| - Current portion of lease liabilities | | (3,826) | 11,174 | 12,310 |
| Add: Current liabilities covered by funds held in reserve account | | | | |
| - Current portion of employee benefit provisions | | 145,774 | 145,774 | 153,038 |
| Total adjustments to net current assets | | (2,858,043) | (1,926,416) | (2,284,599) |

EXPLANATION OF DIFFERENCE IN SURPLUS/(DEFICIT)

Items excluded from calculation of budgeted deficiency

When calculating the budget deficiency for the purpose of Section 6.2 (2)(c) of the *Local Government Act 1995* the following amounts have been excluded as provided by *Local Government (Financial Management) Regulation 32* which will not fund the budgeted expenditure.

(c) Amounts excluded from operating activities

| | 2026/27 Budget 30 June 2027 Carried forward | 2025/26 Actual 30 June 2026 Carried forward | 2025/26 Budget 30 June 2026 Carried forward | |
|--|--|--|--|---------------|
| Less: Profit on asset disposals | 5 | (926,000) | 0 | (416,000) |
| Less: Fair value adjustments to financial assets at fair value through profit and loss | | | (18,890) | 0 |
| Add: Depreciation | 6 | 503,350 | 468,350 | 468,350 |
| Movement in current liabilities associated funds held in reserve account: | | | | |
| Non cash amounts excluded from operating activities | | (422,650) | 449,460 | 52,350 |

(d) Amounts excluded from investing activities

| | | | | |
|--|------|----------|---------------|---------------|
| Right of use assets recognised | 5(c) | 0 | 12,310 | 12,310 |
| Non cash amounts excluded from investing activities | | 0 | 12,310 | 12,310 |

(e) Amounts excluded from financing activities

| | | | | |
|--|---|----------|-----------------|-----------------|
| Less: Lease liability recognised | 7 | 0 | (67,373) | (12,310) |
| Non cash amounts excluded from financing activities | | 0 | (67,373) | (12,310) |

3. NET CURRENT ASSETS (CONTINUED)

(f) MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire does not have the right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the Shire's intentions to release for sale.

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year 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.

PREPAID RATES

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises revenue for the prepaid rates that have not been refunded.

INVENTORIES

General

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.

INVENTORY - LAND HELD FOR RESALE

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point.

Inventory - land held for resale is classified as current except where it is held as non-current based on the Shire's intentions to release for sale.

SUPERANNUATION

The Shire contributes to a number of superannuation funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

GOODS AND SERVICES TAX (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

TRADE AND OTHER RECEIVABLES

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

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

Trade 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.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

The Shire applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

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 BENEFITS

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 determination of the net current asset position.

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the determination of the net current asset position.

Other long-term employee benefits

Long-term employee benefits provisions 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.

**SHIRE OF PEPPERMINT GROVE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027**

4. RECONCILIATION OF CASH

(a) Reconciliation of cash

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Estimated cash at the end of the reporting period is as follows:

| | Note | 2026/27 Budget | 2025/26 Actual | 2025/26 Budget |
|--|------|-------------------|-------------------|-------------------|
| Cash and cash equivalents | | \$ 3,384,882 | \$ 2,967,477 | \$ 2,945,301 |
| Restrictions | | | | |
| The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used: | | | | |
| Cash and cash equivalents | | 2,996,842 | 2,127,878 | 334,462 |
| Restricted financial assets at amortised cost - term deposits | | 0 | 0 | 2,148,000 |
| | | 2,996,842 | 2,127,878 | 2,482,462 |
| The restricted financial assets are a result of the following specific purposes to which the assets may be used: | | | | |
| Reserve accounts | 9 | 2,996,842 | 2,127,878 | 2,452,676 |
| Contract liabilities | | 0 | 0 | |
| Capital grant/contributions liabilities | | 0 | 0 | 29,786 |
| Total restricted financial assets | | 2,996,842 | 2,127,878 | 2,482,462 |

(b) Reconciliation of net cash provided by operating activities

| | | | | |
|---|---|-----------|-----------|-----------|
| Net result | | 541,718 | 819,214 | 603,929 |
| Non-cash items: | | | | |
| Depreciation | 6 | 503,350 | 468,350 | 468,350 |
| (Profit) on sale of assets | 5 | (926,000) | 0 | (416,000) |
| Adjustments to fair value of financial assets at fair value through profit and loss | | 0 | (18,890) | 0 |
| Changes in assets and liabilities: | | | | |
| Decrease in receivables | | 0 | 80,784 | |
| (Increase) in trade and other payables | | 0 | (6,258) | |
| Decrease in employee related provisions | | 0 | 4,323 | |
| Capital grants, subsidies and contributions | | 0 | (384,585) | (342,248) |
| Net cash provided by operating activities | | 119,068 | 962,938 | 314,031 |

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks, other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Term deposits are presented as cash equivalents if they have a maturity of three months or less from the date of acquisition and are repayable with 24 hours notice with no loss of interest.

Bank overdrafts are shown as short term borrowings in current liabilities in Note 3 - Net Current Assets.

FINANCIAL ASSETS AT AMORTISED COST

The Shire 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.

Interest received is presented under cashflows from operating activities in the Statement of Cash Flows where it is earned from financial assets that are held for cash management purposes.

**SHIRE OF PEPPERMINT GROVE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027**

5. PROPERTY, PLANT AND EQUIPMENT

The following assets are budgeted to be acquired and/or disposed of during the year.

| | 2026/27 Budget | | | | 2025/26 Actual | 2025/26 Budget | | | |
|--|------------------|----------------------------------|---------------------------------|-----------------------|------------------|------------------|--------------------|----------------------------------|---------------------------------|
| | Additions | Disposals - Net Book Value | Disposals - Sale Proceeds | Disposals - Profit | | Additions | Additions | Disposals - Net Book Value | Disposals - Sale Proceeds |
| (a) Property, Plant and Equipment | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Land - freehold land | 2,100,000 | (2,100,000) | 3,000,000 | 900,000 | | 1,600,000 | (1,600,000) | 2,000,000 | 400,000 |
| Buildings - specialised | 223,000 | 0 | 0 | 0 | 55,000 | 404,000 | 0 | 0 | 0 |
| Furniture and equipment | | | | | 8,000 | 8,000 | 0 | 0 | 0 |
| Plant and equipment | 110,000 | (50,000) | 76,000 | 26,000 | | 110,000 | (60,000) | 76,000 | 16,000 |
| Total | 2,433,000 | (2,150,000) | 3,076,000 | 926,000 | 63,000 | 2,122,000 | (1,660,000) | 2,076,000 | 416,000 |
| (b) Infrastructure | | | | | | | | | |
| Infrastructure - roads | 50,000 | 0 | 0 | 0 | 979,287 | 504,019 | 0 | 0 | 0 |
| Infrastructure - footpaths | 45,000 | 0 | 0 | 0 | 62,000 | 30,000 | 0 | 0 | 0 |
| Infrastructure - drainage | 20,000 | 0 | 0 | 0 | 64,000 | 20,000 | 0 | 0 | 0 |
| Infrastructure - parks and ovals | 65,000 | 0 | 0 | 0 | 64,867 | 90,000 | 0 | 0 | 0 |
| Other infrastructure - other | 102,000 | 0 | 0 | 0 | 50,000 | 150,000 | 0 | 0 | 0 |
| Total | 282,000 | 0 | 0 | 0 | 1,220,154 | 794,019 | 0 | 0 | 0 |
| (c) Right of Use Assets | | | | | | | | | |
| Right of use - plant and equipment | 0 | 0 | 0 | 0 | 12,310 | 12,310 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 0 | 12,310 | 12,310 | 0 | 0 | 0 |
| Total | 2,715,000 | (2,150,000) | 3,076,000 | 926,000 | 1,295,464 | 2,928,329 | (1,660,000) | 2,076,000 | 416,000 |

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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.

**SHIRE OF PEPPERMINT GROVE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027**

6. DEPRECIATION

By Class

Buildings - specialised
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - footpaths
Infrastructure - drainage
Infrastructure - parks and ovals
Other infrastructure - other

By Program

Other property and services

| 2026/27 Budget | 2025/26 Actual | 2025/26 Budget |
|---------------------------|---------------------------|---------------------------|
| \$ | \$ | \$ |
| 140,000 | 132,000 | 132,000 |
| 4,350 | 4,350 | 4,350 |
| 56,000 | 56,000 | 56,000 |
| 175,000 | 168,000 | 168,000 |
| 45,000 | 40,000 | 40,000 |
| 12,000 | 12,000 | 12,000 |
| 50,000 | 45,000 | 45,000 |
| 21,000 | 11,000 | 11,000 |
| 503,350 | 468,350 | 468,350 |
| 503,350 | 468,350 | 468,350 |
| 503,350 | 468,350 | 468,350 |

MATERIAL ACCOUNTING POLICIES

DEPRECIATION

The depreciable amount of all fixed assets including buildings but excluding freehold land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Major depreciation periods used for each class of depreciable asset are:

Buildings - specialised
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - footpaths
Infrastructure - drainage
Infrastructure - parks and ovals
Other infrastructure - other

AMORTISATION

The depreciable amount of all intangible assets with a finite useful life, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held for use.

The assets residual value of intangible assets is considered to be zero and useful live and amortisation method are reviewed at the end of each financial year.

Amortisation is included within Depreciation on non-current assets in the Statement of Comprehensive Income.

SHIRE OF PEPPERMINT GROVE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

7. LEASE LIABILITIES

| Purpose | Lease Number | Institution | Lease Interest Rate | Lease Term | Budget Lease | 2026/27 | Budget | 2026/27 | Actual | 2025/26 | Actual | Actual | 2025/26 | Budget | 2025/26 | Budget | Budget | 2025/26 | |
|-------------------------|--------------|-------------|---------------------|------------|-----------------------|-------------------|----------------------------|--|------------|---------------------------|-----------------------|-------------------|------------------|------------|--|---------------------------|-----------------------|-------------------|------------------|
| | | | | | Principal 1 July 2026 | Budget New Leases | Lease Principal Repayments | Lease Principal outstanding 30 June 2027 | | Lease Interest Repayments | Principal 1 July 2025 | Actual New Leases | Lease repayments | | Lease Principal outstanding 30 June 2026 | Lease Interest repayments | Principal 1 July 2025 | Budget New Leases | Lease repayments |
| Photocopiers and phones | 2 | FujiFilm | 10.0% | 60 | \$ 34,464 | \$ 0 | \$ (10,000) | \$ 24,464 | \$ (2,500) | \$ 39,464 | \$ 0 | \$ (5,000) | \$ 34,464 | \$ (2,000) | \$ 41,060 | \$ 0 | \$ (5,000) | \$ 36,060 | \$ (3,000) |
| ICT equipment | 3 | IICT | 10.0% | 48 | \$ 57,373 | \$ 0 | \$ (5,000) | \$ 52,373 | \$ (2,810) | \$ 0 | \$ 67,373 | \$ (10,000) | \$ 57,373 | \$ (1,500) | \$ 0 | \$ 12,310 | \$ (10,000) | \$ 2,310 | \$ (3,510) |
| | | | | | \$ 91,837 | \$ 0 | \$ (15,000) | \$ 76,837 | \$ (5,310) | \$ 39,464 | \$ 67,373 | \$ (15,000) | \$ 91,837 | \$ (3,500) | \$ 41,060 | \$ 12,310 | \$ (15,000) | \$ 38,370 | \$ (6,510) |

MATERIAL ACCOUNTING POLICIES

LEASES

At the inception of a contract, the Shire assesses whether the contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

At the commencement date, a right-of-use asset is recognised at cost and a lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

LEASE LIABILITIES

The present value of future lease payments not paid at the reporting date discounted using the incremental borrowing rate where the implicit interest rate in the lease is not readily determined.

SHIRE OF PEPPERMINT GROVE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

8. BORROWINGS

(a) Borrowing repayments

Movement in borrowings and interest between the beginning and the end of the current financial year.

| Purpose | Loan Number | Institution | Interest Rate | Budget Principal 1 July 2026 | 2026/27 Budget New Loans | 2026/27 Budget Principal Repayments | Budget Principal outstanding 30 June 2027 | 2026/27 Budget Interest Repayments | Actual Principal 1 July 2025 | 2025/26 Actual New Loans | 2025/26 Actual Principal Repayments | Actual Principal outstanding 30 June 2026 | 2025/26 Actual Interest Repayments | Budget Principal 1 July 2025 | 2025/26 Budget New Loans | 2025/26 Budget Principal Repayments | Budget Principal outstanding 30 June 2026 | 2025/26 Budget Interest Repayments |
|---------------------------------|-------------|-------------|---------------|------------------------------|--------------------------|-------------------------------------|---|------------------------------------|------------------------------|--------------------------|-------------------------------------|---|------------------------------------|------------------------------|--------------------------|-------------------------------------|---|------------------------------------|
| Library/Community Centre | 42 | WATC | 6.9% | \$ 535,305 | \$ 0 | \$ (47,663) | \$ 487,642 | \$ (40,000) | \$ 574,191 | \$ 0 | \$ (38,886) | \$ 535,305 | \$ (47,500) | \$ 574,192 | \$ 0 | \$ (38,886) | \$ 535,306 | \$ (43,500) |
| Road Drainage - Johnston Street | 43 | WATC | 4.0% | 0 | 2,000,000 | (2,000,000) | 0 | (19,000) | 0 | 0 | 0 | 0 | 0 | 0 | 1,500,000 | (1,500,000) | 0 | (19,000) |
| | | | | 535,305 | 2,000,000 | (2,047,663) | 487,642 | (59,000) | 574,191 | 0 | (38,886) | 535,305 | (47,500) | 574,192 | 1,500,000 | (1,538,886) | 535,306 | (62,500) |
| Self Supporting Loans | | | | | | | | | | | | | | | | | | |
| Tennis Club | 41 | WATC | 4.0% | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 200,000 | (200,000) | 0 | 0 |
| | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 200,000 | (200,000) | 0 | 0 |
| | | | | 535,305 | 2,000,000 | (2,047,663) | 487,642 | (59,000) | 574,191 | 0 | (38,886) | 535,305 | (47,500) | 574,192 | 1,700,000 | (1,738,886) | 535,306 | (62,500) |

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.
The self supporting loan(s) repayment will be fully reimbursed.

**SHIRE OF PEPPERMINT GROVE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027**

8. BORROWINGS (CONTINUED)

(b) New borrowings - 2026/27

| Particulars/Purpose | Institution | Loan type | Term (years) | Interest rate | Amount borrowed budget | Total interest & charges | Amount used budget | Balance unspent |
|----------------------|-------------|-----------|--------------|---------------|------------------------|--------------------------|--------------------|-----------------|
| | | | | % | \$ | \$ | \$ | \$ |
| Johnston St drainage | WATC | Debenture | 1 | 4.0% | 2,000,000 | 19,000 | 2,000,000 | 0 |
| | | | | | 2,000,000 | 19,000 | 2,000,000 | 0 |

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2026 nor is it expected to have unspent borrowing funds as at 30th June 2027.

(d) Credit Facilities

| | 2026/27 Budget | 2025/26 Actual | 2025/26 Budget |
|---|----------------|----------------|----------------|
| | \$ | \$ | \$ |
| Undrawn borrowing facilities credit standby arrangements | | | |
| Bank overdraft limit | 200,000 | 200,000 | 200,000 |
| Bank overdraft at balance date | 0 | 0 | 0 |
| Credit card limit | 50,000 | 50,000 | 50,000 |
| Credit card balance at balance date | 0 | (5,000) | 0 |
| Total amount of credit unused | 250,000 | 245,000 | 250,000 |
| Loan facilities | | | |
| Loan facilities in use at balance date | 487,642 | 535,305 | 535,306 |

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

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.

Borrowings fair values are based on discounted cash flows using a current borrowing rate.

**SHIRE OF PEPPERMINT GROVE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027**

9. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

| | 2026/27 Budget | | | | 2025/26 Actual | | | | 2025/26 Budget | | | |
|-------------------------------------|-----------------|-------------|-----------------|-----------------|-----------------|-------------|-----------------|-----------------|-----------------|-------------|-----------------|-----------------|
| | Opening Balance | Transfer to | Transfer (from) | Closing Balance | Opening Balance | Transfer to | Transfer (from) | Closing Balance | Opening Balance | Transfer to | Transfer (from) | Closing Balance |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Restricted by council | | | | | | | | | | | | |
| (a) Leave reserve | 260,893 | 10,697 | | 271,590 | 248,635 | 12,258 | | 260,893 | 248,635 | 12,258 | | 260,893 |
| (b) Plant reserve | 196,252 | 8,046 | | 204,298 | 187,031 | 9,221 | | 196,252 | 187,031 | 9,221 | | 196,252 |
| (c) Infrastructure Building reserve | 974,272 | 151,667 | (250,000) | 875,939 | 668,138 | 331,001 | (24,867) | 974,272 | 668,138 | 146,001 | (300,000) | 514,139 |
| (d) Information Technology reserve | 28,509 | 1,169 | | 29,678 | 27,170 | 1,339 | | 28,509 | 27,170 | 1,339 | | 28,509 |
| (e) Arts and Culture reserve | 24,158 | 990 | | 25,148 | 23,023 | 1,135 | | 24,158 | 23,023 | 1,135 | | 24,158 |
| (f) Legal costs reserve | 86,690 | 3,554 | | 90,244 | 82,617 | 4,073 | | 86,690 | 82,617 | 4,073 | | 86,690 |
| (g) Roads and drainage reserve | 312,711 | 82,821 | | 395,532 | 774,243 | 108,170 | (569,702) | 312,711 | 774,243 | 108,170 | (184,771) | 697,642 |
| (h) Library infrastructure reserve | 29,463 | 1,208 | | 30,671 | 28,079 | 1,384 | | 29,463 | 28,079 | 1,384 | | 29,463 |
| (i) Investment reserve | 214,930 | 958,812 | (100,000) | 1,073,742 | 109,530 | 105,400 | | 214,930 | 109,530 | 505,400 | | 614,930 |
| | 2,127,878 | 1,218,964 | (350,000) | 2,996,842 | 2,148,466 | 573,981 | (594,569) | 2,127,878 | 2,148,466 | 788,981 | (484,771) | 2,452,676 |

(b) Reserve Accounts - Purposes

In accordance with Council resolutions in relation to each reserve account, the purpose for which the reserves are set aside are as follows:

| Reserve name | Anticipated date of use | Purpose of the reserve |
|-------------------------------------|-------------------------|---|
| Restricted by legislation | | |
| Restricted by council | | |
| (a) Leave reserve | On going | To fund Annual & Long Service Leave entitlements |
| (b) Plant reserve | On going | To fund replacement and upgrading of Council vehicles and plant |
| (c) Infrastructure Building reserve | On going | To fund replacement and upgrading of recreational infrastructure & Municipal Buildings |
| (d) Information Technology reserve | On going | To fund upgrading and replacement of Council's Information & Technology assets |
| (e) Arts and Culture reserve | On going | To fund the purchase of Public Art |
| (f) Legal costs reserve | On going | To provide for future general expenses including building and planning actions |
| (g) Roads and drainage reserve | On going | To fund renewal and expansion of Roads and Drainage system |
| (h) Library infrastructure reserve | On going | To fund the Shire's portion of Capital items at the Grove Library and/or Community Centre |
| (i) Investment reserve | On going | To fund the implementation of an investment portfolio |

**SHIRE OF PEPPERMINT GROVE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027**

10. OTHER INFORMATION

| | 2026/27 Budget | 2025/26 Actual | 2025/26 Budget |
|--|---------------------------|---------------------------|---------------------------|
| | \$ | \$ | \$ |
| The net result includes as revenues | | | |
| (a) Interest earnings | | | |
| Investments | 179,243 | 180,000 | 205,919 |
| Other interest revenue | 30,000 | 26,000 | 30,000 |
| | 209,243 | 206,000 | 235,919 |
| The net result includes as expenses | | | |
| (b) Auditors remuneration | | | |
| Audit services | 44,625 | 42,500 | 42,500 |
| | 44,625 | 42,500 | 42,500 |
| (c) Interest expenses (finance costs) | | | |
| Borrowings (refer Note 8(a)) | 59,000 | 47,500 | 62,500 |
| Interest on lease liabilities (refer Note 7) | 5,310 | 3,250 | 6,510 |
| Other finance costs | 5,500 | | |
| | 69,810 | 50,750 | 69,010 |

SHIRE OF PEPPERMINT GROVE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

11. COUNCIL MEMBERS REMUNERATION

| | 2026/27 Budget | 2025/26 Actual | 2025/26 Budget |
|--|---------------------------|---------------------------|---------------------------|
| | \$ | \$ | \$ |
| President | | | |
| President's allowance | 22,094 | 21,348 | 21,347 |
| Meeting attendance fees | 21,514 | 20,788 | 20,786 |
| ICT expenses | 1,280 | 1,242 | 1,242 |
| Superannuation contribution payments | 5,233 | 3,792 | 5,056 |
| | 50,121 | 47,170 | 48,431 |
| Deputy President | | | |
| Deputy President's allowance | 5,523 | 5,336 | 5,336 |
| Meeting attendance fees | 10,472 | 10,120 | 10,118 |
| ICT expenses | 1,280 | 1,242 | 1,242 |
| Superannuation contribution payments | 1,919 | 1,391 | 1,854 |
| | 19,194 | 18,089 | 18,550 |
| Council member 3 | | | |
| Meeting attendance fees | 10,472 | 10,120 | 10,118 |
| ICT expenses | 1,280 | 1,242 | 1,242 |
| Superannuation contribution payments | 1,257 | 911 | 1,214 |
| | 13,009 | 12,273 | 12,574 |
| Council member 4 | | | |
| Meeting attendance fees | 10,472 | 10,120 | 10,118 |
| ICT expenses | 1,280 | 1,242 | 1,242 |
| Superannuation contribution payments | 1,257 | 910 | 1,214 |
| | 13,009 | 12,272 | 12,574 |
| Council member 5 | | | |
| Meeting attendance fees | 10,472 | 10,120 | 10,118 |
| ICT expenses | 1,280 | 1,242 | 1,242 |
| Superannuation contribution payments | 1,257 | 0 | 1,214 |
| | 13,009 | 11,362 | 12,574 |
| Council member 6 | | | |
| Meeting attendance fees | 10,472 | 10,120 | 10,118 |
| ICT expenses | 1,280 | 310 | 1,242 |
| Superannuation contribution payments | 1,257 | 0 | 1,214 |
| | 13,009 | 10,430 | 12,574 |
| Council member 7 | | | |
| Meeting attendance fees | 10,472 | 6,457 | 10,118 |
| ICT expenses | 1,280 | 791 | 0 |
| Superannuation contribution payments | 1,257 | 136 | 1,214 |
| | 13,009 | 7,384 | 11,332 |
| Total Council Member Remuneration | 134,360 | 118,980 | 128,609 |
| President's allowance | 22,094 | 21,348 | 21,347 |
| Deputy President's allowance | 5,523 | 5,336 | 5,336 |
| Meeting attendance fees | 84,346 | 77,845 | 81,494 |
| ICT expenses | 8,960 | 7,311 | 7,452 |
| Superannuation contribution payments | 13,437 | 7,140 | 12,980 |
| | 134,360 | 118,980 | 128,609 |

**SHIRE OF PEPPERMINT GROVE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027**

12. REVENUE AND EXPENDITURE

(a) Revenue and Expenditure Classification

REVENUES

RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specific area rates, minimum payment, interim rates, back rates, ex-gratia rates, less discounts offered.

Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

GRANTS, SUBSIDIES AND CONTRIBUTIONS

All amounts received as grants, subsidies and contributions that are not capital grants.

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

REVENUE FROM CONTRACTS WITH CUSTOMERS

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

FEES AND CHARGES

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees.

Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

SERVICE CHARGES

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water. Exclude rubbish removal charges which should not be classified as a service charge. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

INTEREST REVENUE

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

OTHER REVENUE

Other revenue, which cannot be classified under the above headings, includes dividends, discounts, rebates etc.

PROFIT ON ASSET DISPOSAL

Gain on the disposal of assets including gains on the disposal of long-term investments.

EXPENSES

EMPLOYEE COSTS

All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

Note: *AASB 119 Employee Benefits* provides a definition of employee benefits which should be considered.

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses (such as telephone and internet charges), advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc.

Local governments may wish to disclose more detail such as contract services, consultancy, information technology and rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER)

Expenditures made to the respective agencies for the provision of power, gas or water.

Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

OTHER EXPENDITURE

Statutory fees, taxes, provision for bad debts, member's fees or levies including DFES levy and State taxes. Donations and subsidies made to community groups.

**SHIRE OF PEPPERMINT GROVE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027**

12. REVENUE AND EXPENDITURE (CONTINUED)

(b) Revenue Recognition

Recognition of revenue from contracts with customers is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

| Revenue Category | Nature of goods and services | When obligations typically satisfied | Payment terms | Returns/Refunds/Warranties | Timing of Revenue recognition |
|---|--|---|--|---|--|
| Grant contracts with customers | Community events, minor facilities, research, design, planning evaluation and services | Over time | Fixed terms transfer of funds based on agreed milestones and reporting | Contract obligation if project not complete | Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared |
| Licences/ Registrations/ Approvals | Building, planning, development and animal management, having the same nature as a licence regardless of naming. | Single point in time | Full payment prior to issue | None | On payment and issue of the licence, registration or approval |
| Waste management entry fees | Waste treatment, recycling and disposal service at disposal sites | Single point in time | Payment in advance at gate or on normal trading terms if credit provided | None | On entry to facility |
| Airport landing charges | Permission to use facilities and runway | Single point in time | Monthly in arrears | None | On landing/departure event |
| Fees and charges for other goods and services | Cemetery services, library fees, reinstatements and private works | Single point in time | Payment in full in advance | None | Output method based on provision of service or completion of works |
| Sale of stock | Aviation fuel, kiosk and visitor centre stock | Single point in time | In full in advance, on 15 day credit | Refund for faulty goods | Output method based on goods |

**SHIRE OF PEPPERMINT GROVE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027**

13. FEES AND CHARGES

| | 2026/27 Budget | 2025/26 Actual | 2025/26 Budget |
|---------------------------|---------------------------|---------------------------|---------------------------|
| | \$ | \$ | \$ |
| By Program: | | | |
| Governance | 9,000 | 75,000 | 8,000 |
| General purpose funding | 16,000 | 14,500 | 15,000 |
| Law, order, public safety | 13,000 | 11,000 | 12,000 |
| Health | 9,000 | 9,300 | 8,000 |
| Community amenities | 132,000 | 129,000 | 130,000 |
| Recreation and culture | 52,000 | 48,000 | 50,000 |
| Economic services | 161,244 | 156,530 | 157,991 |
| | 392,244 | 443,330 | 380,991 |

The subsequent pages detail the fees and charges proposed to be imposed by the local government.

| SHIRE OF PEPPERMINT GROVE SCHEDULE OF FEES AND CHARGES FOR THE YEAR ENDING 30 JUNE 2027 | | | | | |
|--|---------------|--|-----|-------------------------|-------------------------|
| Note: If GST is applicable, amount includes GST | | | | | |
| Fee Description | Statutory Fee | Legislation | GST | Fee 2025/26 | Fee 2026/27 |
| Administration | | | | | |
| Rate/Property Enquiry Fee | No | Local Government Act | No | \$150.00 | \$150.00 |
| Special Payment Arrangements | Yes | Local Government Act | No | \$45.00 | \$45.00 |
| Rate Instalment Fee | Yes | Local Government Act | No | \$15.00 | \$15.00 |
| Debt recovery fees | No | None | Yes | Cost recovery | Cost recovery |
| Peppermint Grove book | No | None | Yes | \$25.00 | \$25.00 |
| Governance | | | | | |
| FOI - Applications | Yes | FOIA 1992 | No | \$30.00 | \$30.00 |
| Charge for time taken dealing with application (per hour or pro rata for a part of an hour) | Yes | FOIA 1992 | No | \$30.00 | \$30.00 |
| Law, Order, Public Safety | | | | | |
| Cat Registration Fees and Charges | | | | | |
| Eligible Pensioners -- 50% of fee | Yes | Cat Regulations 2012 | | | |
| Sterilised Cat - 1 year | Yes | Cat Regulations 2012 | No | \$20.00 | \$20.00 |
| Sterilised Cat - If application is made after 31st of May until next 31st of October - 1 year | Yes | Cat Regulations 2012 | No | \$10.00 | \$10.00 |
| Sterilised Cat - 3 years | Yes | Cat Regulations 2012 | No | \$42.50 | \$42.50 |
| Sterilised Cat - Lifetime Registration | Yes | Cat Regulations 2012 | No | \$100.00 | \$100.00 |
| Cat Haven Shenton Park - Daily impounding fee (payable directly to Cat Haven) | No | Local Government Act 1995 | N/A | Cost recovery | Cost recovery |
| Dog Registration Fees and Charges | | | | | |
| Eligible Pensioners - 50% of fee for dogs (other than a dangerous dog) | Yes | Dog Regulations 2013 | No | | |
| Sterilised Dog - 1 year | Yes | Dog Regulations 2013 | No | \$20.00 | \$20.00 |
| Sterilised Dog - If application is made after 31st of May until next 31st of October - 1 year | Yes | Dog Regulations 2013 | No | \$10.00 | \$10.00 |
| Sterilised Dog - 3 years | Yes | Dog Regulations 2013 | No | \$42.50 | \$42.50 |
| Sterilised Dog - Lifetime Registration | Yes | Dog Regulations 2013 | No | \$100.00 | \$100.00 |
| Guide Dogs | Yes | Local Government Act 1995 | No | No charge | No charge |
| Unsterilised Dog - 1 year | Yes | Dog Regulations 2013 | No | \$50.00 | \$50.00 |
| Unsterilised Dog - If application is made after 31st of May until next 31st of October - 1 year | Yes | Dog Regulations 2013 | No | \$25.00 | \$25.00 |
| Unsterilised Dog - 3 years | Yes | Dog Regulations 2013 | No | \$120.00 | \$120.00 |
| Unsterilised Dog - Lifetime Registration | Yes | Dog Regulations 2013 | No | \$250.00 | \$250.00 |
| Dog Refuge Home Shenton Park - Daily impounding fee (payable directly to Dog Refuge Home) | No | Local Government Act 1995 | N/A | Cost recovery | Cost recovery |
| Abandoned Vehicles | | | | | |
| Vehicle Impounding Fees | No | Local Government Act 1995 | No | \$250 plus towing costs | \$250 plus towing costs |
| Vehicle impound fee per day thereafter | No | Local Government Act 1995 | No | \$50.00 | \$50.00 |
| Environmental Health Services, Public Events and Trading | | | | | |
| Inspection and Re-inspection Fee (where not otherwise referenced) | | Local Government Act 1995 | Yes | \$120.00 | \$120.00 |
| Annual Food Premise Inspection Fee | | | | | |
| High Risk - Primary Classification (includes triannual routine inspections) | Yes | Food Regulations 2009 & Local Government Act 1995 | No | \$720.00 | \$600.00 |
| High Risk - Additional Classification (includes triannual routine inspections) | Yes | Food Regulations 2009 & Local Government Act 1995 | No | \$480.00 | \$360.00 |
| Medium Risk - Primary Classification (includes biannual routine inspections) | Yes | Food Regulations 2009 & Local Government Act 1995 | No | \$480.00 | \$480.00 |
| Medium Risk - Additional Classification (includes biannual routine inspections) | Yes | Food Regulations 2009 & Local Government Act 1995 | No | \$240.00 | \$240.00 |
| Low Risk - Primary Classification (includes annual routine inspection) | Yes | Food Regulations 2009 & Local Government Act 1995 | No | \$240.00 | \$240.00 |
| Low Risk - Additional Classification (includes annual routine inspection) | Yes | Food Regulations 2009 & Local Government Act 1995 | No | \$120.00 | \$120.00 |
| Very Low Risk | Yes | Food Regulations 2009 & Local Government Act 1995 | No | Nil | Nil |
| Miscellaneous Food Premises Services | | | | | |
| Construction and Establishment of Food Premises (includes Initial Inspection & One-off Registration Fee) | Yes | Food Regulations 2009 & Local Government Act 1995 | No | \$180.00 | \$180.00 |
| Food Premise Registration Transfer Fee | Yes | Food Regulations 2009 & Local Government Act 1995 | Yes | \$120.00 | \$120.00 |
| Issuance of Improvement Notice (includes Re-inspection Fee) | Yes | Food Regulations 2009 & Local Government Act 1995 | Yes | \$180.00 | \$180.00 |
| Food Safety Program Verification - Assessment and Inspection | Yes | Food Regulations 2009 & Local Government Act 1995 | No | \$480.00 | \$480.00 |
| Conduct an Outdoor Eating Area - Application Fee | Yes | Food Regulations 2009 & Local Government Act 1995 | No | \$180.00 | \$180.00 |
| Conduct an Outdoor Eating Area - Renewal Fee | Yes | Food Regulations 2009 & Local Government Act 1995 | No | \$120.00 | \$120.00 |
| Conduct an Outdoor Eating Area - Transfer Fee | Yes | Food Regulations 2009 & Local Government Act 1995 | No | \$120.00 | \$120.00 |
| Conduct an Outdoor Eating Area - Annual Fee | Yes | Food Regulations 2009 & Local Government Act 1995 | No | \$180.00 | \$180.00 |
| Settlement Agent - Written Report | Yes | Food Regulations 2009 & Local Government Act 1995 | No | \$120.00 | \$120.00 |
| Public Buildings, Events and Activities | | | | | |
| Outdoor Event Application (Includes Initial Inspection and issuing fees for traders/stallholders permits) | Yes | Health (Public Buildings) Regulations 1992 | No | \$240.00 | \$300.00 |
| Certificate of Approval (Includes Initial Inspection) | Yes | Health (Miscellaneous Provisions) Act 1911 | No | \$240.00 | \$240.00 |
| Outdoor Event or Public Building Reinspection Fee | Yes | Health (Public Buildings) Regulations 1992 | No | \$120.00 | \$120.00 |
| Skin Penetration Premise Application Fee (Includes Initial Inspection) | Yes | Health (Public Buildings) Regulations 1992 | No | \$180.00 | \$180.00 |
| Skin Penetration Premise Reinspection Fee | Yes | Health (Public Buildings) Regulations 1992 | No | \$120.00 | \$120.00 |
| Maximum Occupancy Review/Certificate | Yes | Health (Public Buildings) Regulations 1992 | No | \$120.00 | \$120.00 |
| Nightworks Permit Applications (Includes Assessment of Noise Management Plans and Traffic Management Plans). Noise monitoring at the applicant's cost or, at full cost recovery. | Yes | Health (Public Buildings) Regulations 1992 | No | \$295.00 | \$300.00 |
| Swimming Pool Water Testing and Reporting (per collection) | Yes | Health Act (Public Buildings) Regulations 1992/Local Government Act 1995 | No | \$180 + courier costs | \$180.00 |

| Fee Description | Statutory Fee | Legislation | GST | Fee 2025/26 | Fee 2026/27 |
|---|---------------|--|-----|---|---|
| Section 39 (Certificate of Local Health Authority) | Yes | Liquor Control Act 1988 | No | \$73.00 | \$120.00 |
| Section 39 (Certificate of Local Health Authority) Inspection Fee | Yes | Liquor Control Act 1988 | No | \$180.00 | \$120.00 |
| Traders Permit/Stallholder's Permit | | | | | |
| Not For Profit or Charitable Organisations | No | Activities in Thoroughfares and Public Places Local Law | No | Nil | Nil |
| Issuing Fee (not applicable if in conjunction with an Outdoor Event Application) | No | Activities in Thoroughfares and Public Places Local Law | No | \$100.00 | \$100.00 |
| Daily Fee (or part thereof) | No | Activities in Thoroughfares and Public Places Local Law | No | \$50.00 | \$50.00 |
| Weekly Fee (or part thereof) | No | Activities in Thoroughfares and Public Places Local Law | No | \$200.00 | \$200.00 |
| Monthly Fee (or part thereof) | No | Activities in Thoroughfares and Public Places Local Law | No | \$400.00 | \$400.00 |
| Annual Fee | No | Activities in Thoroughfares and Public Places Local Law | No | \$900.00 | \$900.00 |
| Community Amenities | | | | | |
| Refuse collection - additional weekly 240L MGB | | | | | |
| Additional Domestic Red Lid MWS | No | Waste Avoidance and Resource Recovery Act 2007 - s.67 and s.68. | No | \$286.00 | \$357.00 |
| Commercial Red Lid MWS | No | Waste Avoidance and Resource Recovery Act 2007 - s.67 and s.68. | No | \$286.00 | \$357.00 |
| Non Rateable Properties Red Lid | No | Waste Avoidance and Resource Recovery Act 2007 - s.67 and s.68. | No | \$286.00 | \$357.00 |
| Non Rateable Properties Yellow Lid | No | Waste Avoidance and Resource Recovery Act 2007 - s.67 and s.68. | No | \$254.00 | \$211.00 |
| Non Rateable Properties Green lid | No | Waste Avoidance and Resource Recovery Act 2007 - s.67 and s.68. | No | 209.00 | 290.00 |
| Additional Domestic Yellow lid | No | Waste Avoidance and Resource Recovery Act 2007 - s.67 and s.68. | No | \$254.00 | \$211.00 |
| Additional Domestic Green lid (FOGO) | No | Waste Avoidance and Resource Recovery Act 2007 - s.67 and s.68. | No | \$209.00 | \$290.00 |
| Additional Commercial Yellow lid | No | Waste Avoidance and Resource Recovery Act 2007 - s.67 and s.68. | No | \$254.00 | \$211.00 |
| Freshwater View memorial Plaque (supply and Install) | No | LG Act 1995 | Yes | \$400.00 | \$440.00 |
| Freshwater View memorial Plaque deposit (taken off full fee of \$440 when plaque installed) | | LG Act 1995 | Yes | | \$110.00 |
| FOGO kitchen caddy | No | LG Act 1995 | Yes | \$15.00 | \$15.00 |
| FOGO compostable liners - 1 roll | No | LG Act 1995 | Yes | \$5.00 | \$5.00 |
| Shire number plates - initial release | No | LG Act 1995 | Yes | On line auction | On line auction |
| Shire number plates - ongoing sales, per set | No | LG Act 1995 | Yes | \$440.00 | \$440.00 |
| Planning and Building Services | | | | | |
| Determination of a Standard Development Application (Where the Development Has Not Commenced or Been Carrier Out) Based on the Cost of Development | | | | | |
| A) Not More than \$50,000 | Yes | Planning and Development Regulations 2009 | No | \$147 | \$147 |
| B) More than \$50,000 but not more than \$500,000 | Yes | Planning and Development Regulations 2009 | No | 0.32% of the estimated cost of development. | 0.32% of the estimated cost of development. |
| C) More than \$500,000 but not more than \$2.5 million | Yes | Planning and Development Regulations 2009 | No | \$1,700 plus 0.257% for every \$1 in excess of \$500,000 | \$1,700 plus 0.257% for every \$1 in excess of \$500,000 |
| D) More than \$2.5 million but not more than \$5 million | Yes | Planning and Development Regulations 2009 | No | \$7,161 plus 0.206% for every \$1 in excess of \$2.5 million | \$7,161 plus 0.206% for every \$1 in excess of \$2.5 million |
| E) More than \$5 million but not more than \$21.5 million | Yes | Planning and Development Regulations 2009 | No | \$12,633 plus 0.123% for every \$1 in excess of \$5 million | \$12,633 plus 0.123% for every \$1 in excess of \$5 million |
| F) More than \$21.5 million | Yes | Planning and Development Regulations 2009 | No | \$34,196 | \$34,196 |
| Determining a Retrospective Development Application Based on the Cost of Development | Yes | Planning and Development Regulations 2009 | No | The fee for a standard development application plus by way of penalty, twice that fee | The fee for a standard development application plus by way of penalty, twice that fee |
| Local Government Town Planning Fees in Addition to DAP Fees (Determination of a Development Application by DAP) | | | | | |
| A) Not More than \$50,000 | Yes | Planning and Development (Development Assessment Panels) Amendment Regulations (No. 2) 2021. | No | \$147 | \$147 |
| B) More than \$50,000 but not more than \$500,000 | Yes | Planning and Development (Development Assessment Panels) Amendment Regulations (No. 2) 2021. | No | 0.32% of the estimated cost of development. | 0.32% of the estimated cost of development. |
| C) More than \$500,000 but not more than \$2.5 million | Yes | Planning and Development (Development Assessment Panels) Amendment Regulations (No. 2) 2021. | No | \$1,700 plus 0.257% for every \$1 in excess of \$500,000 | \$1,700 plus 0.257% for every \$1 in excess of \$500,000 |
| D) More than \$2.5 million but not more than \$5 million | Yes | Planning and Development (Development Assessment Panels) Amendment Regulations (No. 2) 2021. | No | \$7,161 plus 0.206% for every \$1 in excess of \$2.5 million | \$7,161 plus 0.206% for every \$1 in excess of \$2.5 million |
| E) More than \$5 million but not more than \$21.5 million | Yes | Planning and Development (Development Assessment Panels) Amendment Regulations (No. 2) 2021. | No | \$12,633 plus 0.123% for every \$1 in excess of \$5 million | \$12,633 plus 0.123% for every \$1 in excess of \$5 million |
| F) More than \$21.5 million | Yes | Planning and Development (Development Assessment Panels) Amendment Regulations (No. 2) 2021. | No | 34196 | 34196 |

| Fee Description | Statutory Fee | Legislation | GST | Fee 2025/26 | Fee 2026/27 |
|--|---------------|---|-----|---|--|
| DAP Development Application Fees | | | | | |
| A) Less than \$2 million | Yes | DAP Amendment Regulations 2017 | No | | \$5,341.00 |
| A) Not less than \$2 million but less than \$7 million | Yes | DAP Amendment Regulations 2017 | No | \$5,603.00 | \$6,168.00 |
| B) Not less than \$7 million but less than \$10 million | Yes | DAP Amendment Regulations 2017 | No | \$8,650.00 | \$9,522.00 |
| C) Not less than \$10 million but less than \$12.5 million | Yes | DAP Amendment Regulations 2017 | No | \$9,411.00 | \$10,361.00 |
| D) Not less than \$12.5 million but less than \$15 million | Yes | DAP Amendment Regulations 2017 | No | \$9,680.00 | \$10,656.00 |
| E) Not less than \$15 million but less than \$17.5 million | Yes | DAP Amendment Regulations 2017 | No | \$9,948.00 | \$10,952.00 |
| F) Not less than 17.5 million but less than \$20 million | Yes | DAP Amendment Regulations 2017 | No | \$10,218.00 | \$11,249.00 |
| G) Not less than \$20 million but less than \$50 million | Yes | DAP Amendment Regulations 2017 | No | \$10,486.00 | \$11,544.00 |
| H) Not less than \$50 million | Yes | DAP Amendment Regulations 2017 | No | | \$16,680.00 |
| Miscellaneous Planning Services | | | | | |
| Application for a Minor Amendment or Cancellation of Development Approval | Yes | Planning and Development Regulations 2009 | No | \$295.00 | \$295.00 |
| Application for a Complex Amendment (Development Approval Already Granted for Substantive Development However Does Not Qualify as a Minor Amendment) | Yes | Planning and Development Regulations 2009 | No | | full cost recovery based on Shire estimated hours @ \$88 per hour plus disbursements |
| Determining and Application for a Change of Use or for an Alteration or Extension or Change of a Non-conforming Use to which a Construction Value Does Not Apply Where the Change or the Alteration, Extension or Change Has Not Commenced or Been Carried Out | Yes | Planning and Development Regulations 2009 | No | \$295.00 | \$295.00 |
| Determining and Application for a Retrospective Change of Use or for an Alteration or Extension or Change of a Non-conforming Use to which a Construction Value Does Not Apply Where the Change or the Alteration, Extension or Change Has Commenced or Been Carried Out | Yes | Planning and Development Regulations 2009 | No | \$885.00 | \$885.00 |
| Home Business - Initial Application | Yes | Planning and Development Act 2005 | No | \$222.00 | \$222.00 |
| Home Business - Retrospective Application (Occupation Commenced) | Yes | Planning and Development Act 2005 | No | \$666.00 | \$666.00 |
| Home Business - Renewal per annum | Yes | Planning and Development Act 2005 | No | \$73.00 | \$73.00 |
| Deemed-to-Comply Check | Yes | Planning and Development Local Planning Schemes) Regulations 2015, Schedule 2, Clause 61A | No | \$295.00 | \$295.00 |
| Planning Scheme Amendments - Upfront Fee on a Cost Recovery Basis | | | | | |
| Basic Scheme Amendment | Yes | Planning and Development Regulations 2009 | Yes | \$7,167.62 | \$7,167.62 |
| Standard Scheme Amendment | Yes | Planning and Development Regulations 2009 | Yes | \$8,471.50 | \$8,471.50 |
| Complex Scheme Amendment | Yes | Planning and Development Regulations 2009 | Yes | \$11,367.32 | \$11,367.32 |
| Structure Plan Endorsements or Amendments - Upfront Fee on a Cost Recovery Basis | | | | | |
| Initial Application | No | Planning and Development Regulations 2009, Schedule 4 | No | \$3,500.00 | \$3,500.00 |
| Amendment | No | Planning and Development Regulations 2009, Schedule 4 | No | \$2,500.00 | \$2,500.00 |
| Withdrawal of Caveat - Administration Fee | No | Local Government Act 1995 | Yes | \$411.00 | \$440.00 |
| Subdivision Clearance Fee | | | | | |
| Not more than 5 lots | Yes | Planning and Development Regulations 2009 | No | \$73 per lot | \$73 per lot |
| More than 5 lots but not more than 195 lots | Yes | Planning and Development Regulations 2009 | No | \$73 per lot for the first 5 lots then \$35 per lot | \$73 per lot for the first 5 lots then \$35 per lot |
| Subdivision Re-inspection Fee - where a subdivider has lodged a clearance request or has advised that subdivision works are complete, but following inspection the works are incomplete and subsequent re-inspection is required. | Yes | Local Government Act 1995 | No | \$150.00 | \$150.00 |
| Built Strata Clearance Fee | | | | | |
| A) 1 to 5 lots - \$656 plus \$65 per lot | Yes | Strata Title (General) Regulations 2019, Schedule 6 | No | | |
| B) Between 6 and 100 lots - Charge for first 5 lots \$981.00, then \$43.50 per additional lot | Yes | Strata Title (General) Regulations 2019, Schedule 6 | No | | |
| Miscellaneous Services | | | | | |
| Search Fee Building Permit/Development Approval and Plans - Single House | No | Local Government Act 1995 | Yes | \$100.00 | \$100.00 |
| Search Fee Building Permit/Development Approval and Plans - Commercial/Dwelling within a Complex of more than Three Units | No | Local Government Act 1995 | Yes | \$150.00 | \$150.00 |
| Building Permit Statistical Information - Fee per hour (minimum one hour) | No | Local Government Act 1995 | Yes | \$73.00 | \$73.00 |
| Issue of Zoning Certificate | Yes | Planning and Development Regulations 2009 | Yes | \$73.00 | \$73.00 |
| Reply to a Property Settlement Questionnaire | Yes | Planning and Development Regulations 2009 | No | \$73.00 | \$73.00 |
| Provision of Written Planning Advice or Copies of Planning Decision Documents or Home Indemnity Insurance | Yes | Planning and Development Regulations 2009/ Local Government Act 1995 | No | \$73.00 | \$73.00 |
| Liquor License - Section 40 Certificate of Local Planning Authority | Yes | Liquor Control Act 1988 | No | \$240.00 | \$240.00 |
| Gaming Permit - Section 55 Certificate of Local Planning Authority | Yes | Gaming and Wagering Commission Act 1987 | No | \$120.00 | \$120.00 |
| Community Consultation | | | | | |
| A) Up to 10 Letters | No | Local Government Act 1995 | No | Nil | Nil |
| B) Between 11 - 50 Letters | No | Local Government Act 1995 | No | \$100.00 | \$100.00 |
| C) Between 51 - 100 Letters | No | Local Government Act 1995 | No | \$200.00 | \$200.00 |
| D) Over 100 - \$2.50 per Letter | No | Local Government Act 1995 | No | \$2.50 | \$3.00 |
| Public Newspaper Notice | No | Local Government Act 1995 | Yes | Actual Cost + \$73 | Actual Cost + \$73 |
| Local Government Building Permit Fees (excludes BSL fees) | | | | | |
| Certified Application for a Building Permit (Class 1 or 10 Building or Incidental Structure) | Yes | Building Act 2011 | No | 0.19% value of works. Minimum \$110 | 0.19% value of works. Minimum \$121 |
| Certified Application for a Building Permit (Class 2 - 9 Building or Incidental Structure) | Yes | Building Act 2011 | No | 0.09% value of works. Minimum \$110 | 0.09% value of works. Minimum \$121 |
| Uncertified Application for a Building Permit (Class 1a or 10 only) | Yes | Building Act 2011 | No | 0.32% value of works. Minimum \$110 | 0.32% value of works. Minimum \$121 |
| Application for a Building Approval Certificate (Retrospective Building Works) | Yes | Building Act 2011 | No | 0.38% value of works. Minimum \$110 | 0.38% value of works. Minimum \$121 |
| Demolition Permit - Whole or Part of a Residential Building (Class 1 or 10) | Yes | Building Act 2011 | No | \$110.00 | \$121.00 |

| Fee Description | Statutory Fee | Legislation | GST | Fee 2025/26 | Fee 2026/27 |
|---|---------------|---------------------------|-----|---|---|
| Demolition Permit - Whole or Part of a Commercial, industrial or Public Building (Class 2 - 9) | Yes | Building Act 2011 | No | \$110 for each storey of the building | \$121 for each storey of the building |
| Application for an Occupancy Permit (Where Unauthorised Works Have Not Been Done) | Yes | Building Act 2011 | No | \$110.00 | \$121.00 |
| Application for Occupancy Permit (Retrospective Building Works) | Yes | Building Act 2011 | No | 0.18% value of works. Minimum \$110 | 0.18% value of works. Minimum \$121 |
| Application to Extend the Time of an Occupancy Permit or Building Approval Certificate | Yes | Building Act 2011 | No | \$110.00 | \$121.00 |
| Application for Approval of a Battery Powered Smoke Alarm | Yes | Building Regulations 2012 | No | | \$197.00 |
| Other Miscellaneous Application Type Not Listed | Yes | Building Act 2011 | No | | As per the Building Act |
| Swimming Pool Barriers | | | | | |
| Annual Swimming Pool Inspection Fee | Yes | Building Regulations 2012 | No | \$78.00 | \$78.00 |
| Swimming Pool Barrier Inspection or Reinspection Fee - upon request | Yes | Building Regulations 2012 | No | \$312.00 | \$312.00 |
| Recreation and Culture | | | | | |
| Parks and Foreshore | | | | | |
| Manners Hill Pavilion - Hire. (Shire of Peppermint Grove residents only - includes electricity) per hour - Minimum of 5 hours | No | Local Government Act 1995 | Yes | \$50/hour | \$50/hour |
| Manners Hill Pavilion - Bond (Shire of Peppermint Grove residents only) | No | Local Government Act 1995 | No | \$550.00 | \$550.00 |
| Manners Hill Pavilion - Hire. (Non-Shire of Peppermint Grove residents - includes electricity) per hour - Minimum of 5 hours | No | Local Government Act 1995 | Yes | \$100/hour | \$100/hour |
| Manners Hill Pavilion - Bond (non residents) | No | Local Government Act 1995 | No | | \$550.00 |
| Manners Hill Park for Clubs/Commercial (including pavilion) | No | Local Government Act 1995 | No | \$1000 per day | \$1000 per day |
| Manners Hill Pavilion - Bond - Clubs and Commercial | No | Local Government Act 1995 | No | \$1,000.00 | \$1,000.00 |
| Foreshore Dinghy Storage - Per Mooring Bay Annual | No | Local Government Act 1995 | Yes | \$215.00 | \$250.00 |
| Foreshore Dinghy Storage - Per Mooring Bay Monthly which also incurs an annual administration fee of \$50.00 | No | Local Government Act 1995 | Yes | \$20, plus \$50 annual administration fee | \$25, plus \$50 annual administration fee |
| Foreshore Dinghy impound fee per vessel | No | Local Government Act 1995 | Yes | \$110.00 | \$110.00 |
| Library and Community facilities | | | | | |
| Library – Lost and Damaged Books - per book | No | Local Government Act 1995 | Yes | Depreciated chart value | Depreciated chart value |
| Library – Photocopying & Printing - Black and White - per page | No | Local Government Act 1995 | Yes | \$0.20 | \$0.20 |
| Library – Photocopying & Printing - Colour - per page | No | Local Government Act 1995 | Yes | \$0.50 | \$0.50 |
| Library - Replacement Cards & Sundry Income - per card | No | Local Government Act 1995 | Yes | \$5.50 | \$5.50 |
| Library - Local History - Reproduction of photos-Commercial handing fee - per image | No | Local Government Act 1995 | Yes | \$30.00 | \$30.00 |
| Library - Sale of Books - per book | No | Local Government Act 1995 | Yes | Cost recovery | Cost recovery |
| Library - Pod Room - per hour | No | Local Government Act 1995 | Yes | \$12.00 | \$12.00 |
| Library - Events | No | Local Government Act 1995 | Yes | Cost recovery | Cost recovery |
| Colour printing - photographic - per image | No | Local Government Act 1995 | Yes | \$10.00 | \$10.00 |
| Sale of USB | No | Local Government Act 1995 | Yes | \$5.50 | \$5.50 |
| Ear buds | No | Local Government Act 1995 | Yes | \$4.00 | \$4.00 |
| Library Flax Room - per hour | No | Local Government Act 1995 | Yes | \$25.00 | \$25.00 |
| Community Centre - All other hirers (Monday to Sunday 8am - 6pm) - per day | No | Local Government Act 1995 | Yes | \$300.00 | \$300.00 |
| Community Centre - Local NFP community groups. Day 8.30am -10.30pm - per hour | No | Local Government Act 1995 | Yes | \$25.00 | \$25.00 |
| Community Centre - Local NFP community groups. Day 8.30 - 6pm - per day | No | Local Government Act 1997 | Yes | \$125.00 | \$125.00 |
| Community Centre - Cancellation Fee. Where more than 24 hours' notice. At discretion of CEO | No | Local Government Act 1995 | Yes | | |
| Community Centre - Cancellation Fee. Where less than 24 hours notice. At discretion of CEO | No | Local Government Act 1995 | Yes | | |
| Community Centre - Local Community Groups. Day 8.30am to 10.30pm (80% of a groups members must live in Mosman Park, Cottesloe or Peppermint Grove) - per hour | No | Local Government Act 1995 | Yes | \$25.00 | \$25.00 |
| Community Centre - Local Community Groups. Day 8.30am to 6pm (80% of a groups members must live in Mosman Park, Cottesloe or Peppermint Grove) - per day | No | Local Government Act 1995 | Yes | \$125.00 | \$125.00 |
| Community Centre - All Other Hirers. Day 8.30am to 10pm - per hour | No | Local Government Act 1995 | Yes | \$60.00 | \$60.00 |
| Community Centre - All Other Hirers. Day 8.30am to 6pm - per day | No | Local Government Act 1995 | Yes | \$300.00 | \$300.00 |
| Café Rental | No | Local Government Act 1995 | Yes | As per Lease | As per Lease |
| Bus Shelter rental | No | Local Government Act 1995 | Yes | As per Agreement | As per Agreement |
| Transport | | | | | |
| Parking Fines - Final Demand Letter as per amended regulations | No | Local Government Act 1995 | Yes | \$25.30 | \$25.30 |
| Economic Services | | | | | |
| Demolition/Construction bond | | | | | |
| Incidental Works | No | Local Government Act 1995 | No | Nil | Nil |
| Minor Works | No | Local Government Act 1995 | No | \$1,000.00 | \$1,000.00 |
| Standard Works | No | Local Government Act 1995 | No | \$2,500.00 | \$2,500.00 |
| Significant Works | No | Local Government Act 1995 | No | \$5,000.00 | \$5,000.00 |
| Complex Works - As determined by CEO | No | Local Government Act 1995 | No | CEO | CEO |
| Road Verge Footpath Reinstatement | No | Local Government Act 1997 | No | Actual Cost plus 20% | Actual Cost plus 20% |



Peppermint Grove

The Garden Shire

Delegated Authority

Register

June 2026

Introduction

This document records the Shire of Peppermint Grove's delegations. Certain legislation allows Council to delegate powers to committee and the Chief Executive Officer (CEO).

Purpose

Local governments are assigned various functions by legislation. Where allowed, these functions can be delegated to qualified individuals to support informed decision-making and effective governance.

Council oversees overall governance, while the CEO handles daily operations and staff management. Given the volume of tasks, delegation is a practical and lawful way to ensure timely decisions within legislative limits.

Under the *Local Government Act 1995*, the CEO can delegate powers to employees in writing, subject to conditions. A formal Delegation Register must be maintained and reviewed annually, recording when, how, and to whom powers were exercised, including any non-employee parties affected.

The register includes delegations from Council to the CEO.

The Distinction between a 'delegation', Acting through' and an 'authorised person'.

A Delegation

Is the process prescribed in legislation for assigning authority to exercise an express power or duty from the delegate to another person or entity (the delegate).

Certain legislation confers power directly on a person, examples include:

- The *Local Government Act 1995* lists statutory officers including the Shire President, CEO and Returning Officer.
- The *Public Health Act 2016* assigns duties to the Environmental Health Officers.
- The *Building Act 2011* assigns duties to Building Surveyors.
- And the *Local Government Act 1995*, *Cat Act 2011*, and *Graffiti Vandalism Act 2016* also allow a local government CEO to delegate any powers or duties assigned to their office.

Acting through another person

Employees don't always need formal delegations to perform tasks for local government. Some functions can be carried out under the principle of "acting through another person," meaning the employee acts under the direction of someone with decision-making authority.

Under Section 5.16(4) and Section 5.45(2) of the *Local Government Act 1995*, both the local government and the CEO may act through others. The key difference is that delegation involves transferring decision-making authority, while acting through someone does not — it simply involves task execution under instruction.

For example, an employee processing a payment on behalf of an authorised supervisor is not a delegate but is acting through someone with authority. There must be a clear, auditable link to the authorised officer, typically via:

- Internal policy,
- Approved order with payment instruction,
- Workflow systems with defined authority levels.

Robust financial systems ensure audit controls clearly distinguish between the person initiating a task and the one authorising it.

Authorised persons

Authorised persons are granted specific powers under an act, regulation, or local law to carry out functions such as issuing infringements, conducting inquiries, entering properties, issuing notices or enforcing legal provisions.

In accordance with section 9.10 (2) of the Act the CEO may appoint or authorise a person for the purpose of one or more of the following laws:

- *Local Government Act 1995*
- *Caravan Parks and Camping Grounds Act 1995;*
- *Cat Act 2011*
- *Cemeteries Act 1986*
- *Control of Vehicles (Off Road Areas) Act 1978*
- *Dog Act 1976*

Once appointed, an authorised person is responsible for carrying out the powers and duties assigned to them under the law. These responsibilities may be defined or limited by an Act, Regulation, or their certificate of authorisation. An authorised person cannot delegate these powers or duties to someone else.

The power to appoint an authorised officer may reside with the council or the CEO, depending on the legislation.

The Interpretation Act 1984

Section 59 of the *Interpretation Act 1984* outlines the principles of delegation:

- Delegation must be expressly permitted by the written law.
- The specific power or duty being delegated must be identified within that law.
- Delegation cannot occur if the law prohibits it or if it exceeds any legal conditions or limits.
- The power to delegate cannot be delegated.
- Delegations must be in writing and formally communicated to the delegate.

A delegate may refer a decision back to the delegator, and the delegator retains the right to make decisions directly, even after delegation.

Delegation by office or by name

Section 53 of *the Interpretation Act 1984* outlines how appointments can be made under written laws. This provision allows for appointments to be made:

By Name: Specifically naming an individual.

By Officer: Referring to the position or title, thereby designating the current or future holder of that office.

Legislation and Related Documentation

Western Australian legislation referred to in this Delegate Authority Register can be accessed online at: <http://www.legislation.wa.gov.au>

The Department of Local Government Industry Regulation and Safety: Delegations, Authorisations and Acting Through (September 2024):
<https://www.dlgsc.wa.gov.au/department/publications/publication/delegations>

Delegator refers to the individual or body to whom a power or duty is assigned to under legislation.

Express Power to Delegate is a specific power granted by legislation that enables a person or body to transfer the exercise of power or the performance of a duty to another individual or entity.

Function means the **power** or duty that can be assigned to another party through delegation.



Peppermint Grove

The Garden Shire

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Peppermint Grove

The Garden Shire

1.0 Delegations made under the *Local Government Act 1995*

1.1 Appointment of Acting Chief Executive Officer

| | |
|----------------------------------|---|
| Delegator: | Shire of Peppermint Grove Council |
| Head of Power to Delegate: | <i>Local Government Act 1995</i> s.5.42 Delegation of some powers or duties to the CEO. s. 5.43 Limitations on delegations to the CEO. |
| Express Power or Duty Delegated: | s 5.36 (1)(a) Power to appoint an Acting CEO. |
| Delegate: | CEO |
| Function: | Power to appoint an Acting CEO under s 5.36 (1)(a). |
| Conditions on this Delegation: | 1. The Acting Chief Executive Officer to be appointed for a period not exceeding four (4) weeks. 2. The CEO will notify Elected Members of all appointments under this delegation. |
| Express Power to Sub - Delegate: | <i>Local Government Act 1995:</i> CEO may delegate some powers and duties to other employees under s 5.44. |
| Date adopted: | |

1.2 Payments from the Municipal Fund, and Trust Fund

| | |
|----------------------------------|--|
| Delegator: | Shire of Peppermint Grove Council |
| Head of Power to Delegate: | <i>Local Government Act 1995</i> s.5.42 Delegation of some powers or duties to the CEO. s. 5.43 Limitations on delegations to the CEO. |
| Express Power or Duty Delegated: | s 6.10 <i>Local Government (Financial Management) Regulations 1996</i> Authority to make payments from the municipal fund or trust fund. |
| Delegate: | CEO |
| Function: | To exercise the powers and duties in accordance with s 6.10(12) of the <i>Local Government (Financial Management) Regulations 1996</i> to make payments from the municipal fund or trust fund. |
| Conditions on this Delegation: | <ol style="list-style-type: none"> 1. A list of all payments made from the Municipal Fund, and Trust Fund will be provided to Council on a monthly basis. 2. Authority to make payments is subject to annual budget limitations and compliance with any applicable Council policies. |
| Date adopted | |

1.3 Appointment of Authorised Persons (Miscellaneous Provisions about Enforcement)

| | |
|----------------------------------|---|
| Delegator: | Shire of Peppermint Grove Council |
| Head of Power to Delegate: | <i>Local Government Act 1995</i> s.5.42 Delegation of some powers or duties to the CEO. s. 5.43 Limitations on delegations to the CEO. |
| Express Power or Duty Delegated: | s 9.11 to s 9.23 Appointment of authorised persons to perform particular functions related to Miscellaneous Provisions about Enforcement. |
| Delegate: | CEO |
| Function: | To exercise the powers and duties of the local government under s 9.10 of the <i>Local Government Act 1995</i> to enable the CEO to appoint authorised people to perform particular functions related to Miscellaneous Provisions About Enforcement. |
| Conditions on this Delegation: | <ol style="list-style-type: none"> 1. The CEO will issue each person so authorised, a certificate stating that the person is so authorised. The person is to produce the certificate whenever required to do so by a person who has or is about to be affected by any exercise of authority by the authorised person. 2. The CEO will maintain a register of all authorised people. |
| Date adopted: | |

1.4 Disposal of Confiscated or Uncollected Goods

| | |
|----------------------------------|---|
| Delegator: | Shire of Peppermint Grove Council |
| Head of Power to Delegate: | <i>Local Government Act 1995</i> s. 5.42 Delegation of some powers or duties to the CEO. s. 5.43 Limitations on delegations to the CEO. |
| Express Power or Duty Delegated: | s 3.46 Goods may be withheld until costs paid. s 3.47 Confiscated or uncollected goods may be disposed of. s 3.58(2)(3) provides guidance on the notification and means to disposing of property. |
| Delegate: | CEO |
| Function: | <ol style="list-style-type: none"> 1. Authority to refuse to allow goods impounded under s 3.39 or s 3.40A to be collected until the costs of removing, impounding and keeping them have been paid to the local government. 2. Authority to sell or otherwise dispose of confiscated or uncollected goods, watercraft or vehicles that have been ordered to be confiscated under s 3.47. 3. Authority to recover expenses incurred for removing, impounding, and disposing of confiscated or uncollected goods s 3.48. |
| Conditions on this Delegation: | <ol style="list-style-type: none"> 1. Disposal will be subject to goods, including vehicles and watercraft, not being reported stolen. 2. A Register of all disposed goods to be maintained, including value of disposed goods. |
| Date adopted | |

1.5 Appointment of Authorised Persons (Certain Provisions Relating to Land)

| | |
|----------------------------------|--|
| Delegator: | Shire of Peppermint Grove Council |
| Head of Power to Delegate: | <i>Local Government Act 1995</i> s.5.42 Delegation of some powers or duties to the CEO. s. 5.43 Limitations on delegations to the CEO. |
| Express Power or Duty Delegated: | s. 3.24 Authorising persons under this subdivision [Part 3, Division 3, Subdivision 2 – Certain provisions about land]. s. 9.10 Appointment of authorised persons. |
| Delegate: | CEO |
| Function: | To exercise the powers and duties of the local government under s 3.24 to enable the CEO to appoint authorised people to undertake activities relating to certain provisions relating to land, s 3.25 to 3.27. |
| Conditions on this Delegation: | 1. The CEO will maintain a register of authorised persons. |
| Date adopted: | |

1.6 Appointment of Authorised Persons (Power to Remove or Impound Goods)

| | |
|----------------------------------|---|
| Delegator: | Shire of Peppermint Grove Council |
| Head of Power to Delegate: | <i>Local Government Act 1995</i> s.5.42 Delegation of some powers or duties to the CEO. s. 5.43 Limitations on delegations to the CEO. |
| Express Power or Duty Delegated: | <i>Local Government Act 1995</i> s 3.46 Goods may be withheld until costs are paid. s 3.47 Confiscated or uncollected goods may be at the disposal of. s 3.48 Impounding expenses may be recovered. |
| Delegate: | CEO |
| Function: | To exercise the powers and duties of the local government under s3.39 to enable the CEO to appoint authorised people to: <ol style="list-style-type: none"> 1. Remove or impound goods as defined in s 3.38. 2. Refuse to allow goods impounded under s 3.39 or s 3.4A to be collected until the costs of removing, impounding and keeping them have been paid to the local government. s 3.46. 3. Sell or otherwise dispose of confiscated or uncollected goods or vehicles that have been ordered to be confiscated under s 3.43 and s 3.47. 4. Recover expenses incurred for removing, impounding, and disposing of confiscated or uncollected goods s 3.48. |
| Conditions on this Delegation: | 1. The CEO will maintain a register of authorised persons. |
| Date adopted: | |

1.7 Authorised Persons (Powers of entry)

| | |
|----------------------------------|---|
| Delegator: | Shire of Peppermint Grove Council |
| Head of Power to Delegate: | <i>Local Government Act 1995</i> s.5.42 Delegation of some powers or duties to the CEO. s. 5.43 Limitations on delegations to the CEO. |
| Express Power or Duty Delegated: | <i>Local Government Act 1995</i> s. 3.28 When this Subdivision applies. s 3.31(2) General procedures for entering property. s 3.32 Notice of entry. s 3.33 Entry under warrant. s 3.34 Entry in an emergency. s 3.36 Opening fences. |
| Delegate: | CEO |
| Function: | <ol style="list-style-type: none"> 1. To exercise the powers and duties of the local government under s 3.31(2) to enable the CEO to appoint authorised persons to seek and execute an entry warrant or to otherwise enter property to perform any function of the local government as detailed in Subdivision 3 – Powers of Entry. 2. Authority to exercise powers of entry to enter onto land to perform any of the local government functions under this Act, other than entry under a Local Law under s 3.28. 3. Authority to give notice of entry under s 3.32. 4. Authority to seek and execute an entry under warrant under s 3.33. 5. Authority to execute entry in an emergency, using such force as is reasonable under s 3.34(1)(3). 6. Authority to give notice and effect entry by opening a fence under s 3.36. |
| Conditions on this Delegation: | Delegated authority under s 3.34(1)(3) may only be used where there is imminent or substantial risk to public safety or property. |
| Date adopted: | |

1.8 Investment of Surplus Funds (Power to Invest and Manage Investments)

| | |
|----------------------------------|---|
| Delegator: | Shire of Peppermint Grove Council |
| Head of Power to Delegate: | <i>Local Government Act 1995</i> s 5.42 Delegation of some powers or duties to the CEO. s 5.43 Limitations on delegations to the CEO. |
| Express Power or Duty Delegated: | <i>Local Government Act 1995</i> s 6.14 Power to invest. <i>Local Government (Financial Management) Regulations 1996</i> r 19 Investment of money, restrictions on. |
| Delegate: | CEO |
| Function: | To exercise the powers and duties of the local government under Section 6.14 of the Act to enable the CEO to invest surplus funds held in the municipal fund or trust fund that is not, for the time being, required for any other purpose and to establish and document internal control procedures to be followed (r 19). |
| Conditions on this Delegation: | <ol style="list-style-type: none"> 1) All investment activity must comply with r 19C of the <i>Local Government (Financial Management) Regulations 1996</i>. 2) A report detailing the investment portfolio's performance, exposures and changes since the last report, is to be provided as part of the Monthly Financial Reports. 3) Procedures are to be systematically documented and retained in accordance with the Record Keeping plan and must include references that enable recognition of statutory requirements and assign responsibility for actions to position titles. 4) Procedures are to be administratively reviewed for continuing compliance and confirmed as 'fit for purpose' as part of the Regulation 17 Review and subsequently considered by the Audit, Risk and Improvement Committee at least once within every 4 financial years (r 17 of the <i>Local Government (Audit) Regulations Act 1996</i>) |
| Date Adopted: | |

1.9 Agreement as to Payment of Rates and Service Charges

| | |
|----------------------------|--|
| Delegator: | Shire of Peppermint Grove Council |
| Head of Power to Delegate: | <i>Local Government Act 1995</i> s.5.42 Delegation of some powers or duties to the CEO s. 5.43 Limitations on delegations to the CEO |
| Express Power to Delegate: | <i>Local Government Act 1995</i> s 6.49 Accept payment of a rate or service charge due and payable by a person in accordance with an agreement made with the person. |
| Delegate: | CEO |
| Function: | To accept payment of a rate or service charge due and payable by a person in accordance with an agreement made with the person for payment of rates and service charges. |
| Conditions: | Subject to the arrangements agreed to being on the basis that the total debt outstanding will be extinguished by the next following 30 June. |
| Date Adopted: | |

1.10 Authority to Write Off Monies (Not Rates or Service Charges)

| | |
|----------------------------------|--|
| Delegator: | Shire of Peppermint Grove Council |
| Head of Power to Delegate: | <i>Local Government Act 1995</i> s.5.42 Delegation of some powers or duties to the CEO s. 5.43 Limitations on delegations to the CEO |
| Express Power or Duty Delegated: | <i>Local Government Act 1995</i> s.6.12(1) The ability to apply a discount or other incentive for early payment of any amount of money, to waive or grant concessions, or to write off any amount of money. |
| Delegate: | CEO |
| Function: | The authority to defer, grant discounts, waive or write off debts other than rates and service charges. |
| Conditions: | <ol style="list-style-type: none"> 1. The CEO is authorised to exercise this delegation subject to the maximum amount of any write-off being \$500. 2. This delegation includes the write-off fines and penalties that have been imposed by the court that are considered unrecoverable. 3. The CEO shall report to the Audit, Risk and Improvement Committee at least every six months on the exercise of this delegation. |
| Date Adopted: | |

1.11 Recovery of Rates or Service Charges

| | |
|----------------------------------|---|
| Delegator: | Shire of Peppermint Grove Council |
| Head of Power to Delegate: | <i>Local Government Act 1995</i> s.5.42 Delegation of some powers or duties to the CEO. s. 5.43 Limitations on delegations to the CEO. |
| Express Power or Duty Delegated: | <i>Local Government Act 1995</i> s.6.56 Rates or service charges recoverable in court. |
| Function: | The authority to recover an unpaid rate or service charge, as well as the cost of proceedings, if any, for that recovery in a court of competent jurisdiction by way of a writ, summons or other process. |
| Delegates: | CEO |
| Conditions: | Nil |
| Date Adopted: | |

1.12 Authority to Write Off Rates and Service Changes

| | |
|----------------------------------|---|
| Delegator: | Shire of Peppermint Grove Council |
| Head of Power to Delegate: | <i>Local Government Act 1995</i> s.5.42 Delegation of some powers or duties to the CEO. s. 5.43 Limitations on delegations to the CEO. |
| Express Power or Duty Delegated: | <i>Local Government Act 1995</i> s.6.12(1)(c) Power to defer, grant discounts, waive or write off debts. |
| Function: | Authority to write off rates or service charges owed to the local government. |
| Delegates: | CEO |
| Conditions: | <ol style="list-style-type: none">1. The CEO is authorised to exercise this delegation subject to the maximum amount of any write off being \$200.2. The CEO shall report to the Audit, Risk and Improvement Committee at least every six months on the exercise of this delegation. |
| Date Adopted: | |

1.13 Enforcement of Local Laws

| | |
|----------------------------------|---|
| Delegator: | Shire of Peppermint Grove Council |
| Head of Power to Delegate: | <i>Local Government Act 1995</i> s. 5.42 Delegation of some powers or duties to the CEO. s 5.43 Limitations on delegations to the CEO. |
| Express Power or Duty Delegated: | <i>Local Government Act 1995</i> s. 3.18 and s 5.42 Power to administer the following Shire of Peppermint Grove local laws. <ul style="list-style-type: none"> ▪ <i>Activities in Thoroughfares and Public Places and Trading Local Law 2021</i> ▪ <i>Cats Local Law 2021</i> ▪ <i>Dogs Local Law 2021</i> ▪ <i>Fencing Local Law</i> ▪ <i>Local Government Property Local Law 2021</i> ▪ <i>Parking and Parking Facilities Local Law 2021</i> ▪ <i>Penalty Units Local Law 2021</i> ▪ <i>Waste Local Law 2021</i> |
| Delegate: | CEO |
| Function: | Authority to administer and perform the necessary functions of the Shire Peppermint Grove local laws, including those relating to the issuance of permits, the enforcement framework, recovery of costs and adding or changing parking restrictions. |
| Conditions on this Delegation: | Nil |
| Date Adopted: | |

1.14 Authorising the Affixing of the Common Seal to Documents

| | |
|----------------------------------|---|
| Delegator: | Shire of Peppermint Grove Council |
| Head of Power to Delegate: | <i>Local Government Act 1995</i> s. 5.42 Delegation of some powers or duties to the CEO. s 5.43 Limitations on delegations to the CEO. |
| Express Power or Duty Delegated: | <i>Local Government Act 1995</i> s2.5(2) Local government is a body corporate with perpetual succession and a common seal. |
| Delegate: | CEO |
| Function: | To exercise the powers and duties of the local government to affix the Common Seal to certain documents so they may be legally effectively. |
| Conditions on this Delegation: | The affixing of the Common Seal is limited to documents: <ol style="list-style-type: none"> 1. Required to satisfy conditions of subdivision and/or development approval. 2. Required to affect the transfer of land as part of a settlement transaction (sale and purchase). 3. Required to secure the repayment of a loan granted by the Shire, a loan granted to the Shire by a third party and/or to secure the pre-funding of infrastructure works by the Shire. 4. Required to affect the grant of leasehold interests in land either by the Shire to a third party, or by a third party to the Shire. 5. Required to affect the grant of a license either by the Shire to a third party, or by a third party to the Shire. 6. Required to affect the subdivision of land, including the strata titling of land. 7. Which are capable of registration and/or lodgement at Landgate (Department of Planning, Lands and Heritage). 8. That are necessary or appropriate to enable the CEO to carry out their functions under any written law. |
| Date Adopted: | |

2.0 Delegations made under the *Food Act 2008*

2.1 Appointment of Authorised Persons (Food Act 2008)

| | |
|--------------------------------|---|
| Delegator: | Shire of Peppermint Grove Council |
| Head of Power | <i>Food Act 2008</i> |
| Express Power to Delegate: | <i>Food Act 2008</i> s. 118 (Division 2) Functions of enforcement agencies and delegation. |
| Delegate: | CEO |
| Function: | To administer or delegate a function conferred or imposed on the Shire in its capacity as the enforcement agency by that are delegated to the agency. |
| Conditions on this Delegation: | The performance by a delegate of an enforcement agency is subject to: <ol style="list-style-type: none">1. Any condition or limitation imposed under s. 119 on the performance by the enforcement agency of the function.2. Guidelines that the enforcement agency is required to adopt under s 120 in performing the function.3. Sub-delegation permissible only if expressly provided in the <i>Food Regulations 2009</i>. |
| Date Adopted: | |

3.0 Delegations made under the *Public Health Act 2016*

3.1 Appointment of Authorised Persons (Public Health Act 2016)

| | |
|----------------------------------|--|
| Delegator: | Shire of Peppermint Grove Council |
| Head of Power to Delegate: | <i>Public Health Act 2016</i> s. 21 Enforcement agency may delegate |
| Express Power or Duty Delegated: | <i>Public Health Act 2016</i> s. 22 Reports by and about enforcement agencies. s. 24(1)(3) Designation of authorised officers. |
| Delegate: | CEO |
| Function: | The power to appoint or designate authorised officers being a person employed or engaged by the Shire under a contract for services. |
| Conditions on this Delegation: | <ol style="list-style-type: none">1. Appointees (whether an environmental health officer or not) being appropriately qualified and experienced s 25(1)(a); and issued with a certificate badge or identity card identifying the authorised officer s 30 and s 31.2. A Register (list) of authorised officers is to be maintained in accordance with s 27. |

3.2 Enforcement Agency Reports to the Chief Health Officer

| | |
|----------------------------------|---|
| Delegator: | Shire of Peppermint Grove Council |
| Head of Power to Delegate: | <i>Public Health Act 2016</i> |
| Express Power or Duty Delegated: | <i>Public Health Act 2016</i> S 21 Enforcement agency may delegate. s.22 Reports by and about enforcement agencies. |
| Delegate: | CEO |
| Function: | <ol style="list-style-type: none"> 1. Authority to prepare and provide to the Chief Health Officer of the Department of Health, the Local Government's report on the performance of this function under the Act and the performance of function by persons employed or engaged by the Shire of Peppermint Grove. 2. Authority to prepare and provide to the Chief Health Officer of the Department of Health a report detailing any proceedings for an offence under s 22(2). |
| Conditions on this Delegation: | Nil |

4.0 Delegations made under the Building Act 2011

4.1 Building Permits, Demolition Permits, Occupancy Permits, Building Approval Certificates and Building Orders

| | |
|----------------------------------|---|
| Delegator: | Shire of Peppermint Grove Council |
| Head of Power to Delegate: | <i>Building Act 2011</i> |
| Express Power or Duty Delegated: | <i>Building Act 2011</i> s 127 Delegation special permit authorities and local governments. Division 2 of Part 2 Applications for building or demolition permits. Division 1 of Part 4 Occupancy permits and building approval certificates. Division 2 of Part 4 Kinds of applications for occupancy permits and building approval certificates. Division 5 of Part 8 Building orders. |
| Delegate: | CEO |
| Function: | <ol style="list-style-type: none"> 1. To exercise the powers and duties of the Local Government in its capacity as a Permit Authority. 2. To administer Sections 20, 21, 22, 58, 65, 110, 114 and 117 to enable the CEO to impose conditions and sign, issue or refuse building permit applications and demolition permit applications, occupancy permit (including extension of permit), building approval certificates (including extension of certificate), or to make, issue and evoke building orders. |
| Conditions on this Delegation: | <ol style="list-style-type: none"> 1. The CEO to provide a monthly list of all determined building applications via the monthly Matters for information report in the Ordinary Council Meeting agenda. |
| Date adopted: | |

5.0 Delegations made under the Planning and Development Act 2005

5.1 Development and Subdivision Applications

| | |
|----------------------------------|---|
| Delegator: | Shire of Peppermint Grove Council |
| Head of Power to delegate: | <i>Planning and Development Act 2005</i> <i>Planning and Development (Local Planning Scheme) Regulations 2015</i> |
| Express Power to Delegate: | <i>Planning and Development Act 2005</i> Part 13 Enforcement and legal proceedings. <i>Planning and Development (Local Planning Scheme) Regulations 2015</i> Schedule 2, Part 10, Clauses 82-83 Delegations by local government and the CEO. |
| Express Power or Duty Delegated: | Authority to exercise all powers and discharge all duties including the determination of development applications and the issuance of penalty infringement notices. |
| Delegate: | CEO |
| Function: | Authority to exercise and discharge all duties under Part 13 of the <i>Planning and Development Act 2005</i> , the Deemed Provisions (Schedule 2) of the <i>Planning and Development (Local Planning Schemes) Regulations 2015</i> , Local Planning Scheme No.4 and Local Planning Policies. |
| Conditions on this Delegation: | <ol style="list-style-type: none"> 1. Other than prescribed single house development for which the development approval function must be performed on or behalf of the local government by the local government CEO or an authorised employee any development application or amendment is to be referred to Council for determination if one or more Elected Member request such referral in writing to the Chief Executive Officer. 2. Other than prescribed single house development any development application or amendment is to be referred to Council for determination if requested in writing by the proponent; and 3. The CEO to provide a monthly list of all determined planning applications and penalty infringement notices issued via the monthly Matters for information report in the Ordinary Council Meeting agenda. |
| Date adopted: | |

6.0 Delegations made under the Liquor Control Act 1988

6.1 Section 40 Liquor Licensing Applications

| | |
|----------------------------------|--|
| Delegator: | Shire of Peppermint Grove Council |
| Head of Power to delegate: | <i>Liquor Control Act 1988</i> |
| Express Power to Delegate: | <i>Liquor Control Act 1988</i> S 39 Certificate of local government s 40 Certificate of planning authority |
| Express Power or Duty Delegated: | Authority to issue certificates as to whether premises comply with laws and of planning authority as to whether a premise complies with planning laws. |
| Delegate: | CEO |
| Function: | Authority to issue certificates under s 39 and s 40 as to whether premises comply with laws and of planning authority as to whether a premise complies with planning laws. Laws for the purpose of s 39 include the <i>Health (Miscellaneous Provisions) Act 1911</i> , the <i>Food Act 2008</i> , the <i>Local Government Act 1995</i> , and the <i>Building Act 2011</i> . |
| Conditions on this Delegation: | 1. The CEO to provide a monthly list of all s 39 and s 40 certificates issued via the monthly Matters for information report in the Ordinary Council Meeting agenda. |
| Date adopted: | |



**NOTES FOR THE
LIBRARY MANAGEMENT GROUP
MEETING**

HELD

**Tuesday 05 May 2026
At 8.00 am
Shire of Peppermint Grove
Council Chambers.**

TOWN OF COTTESLOE - TOWN OF MOSMAN PARK - SHIRE OF PEPPERMINT GROVE



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TOWN OF COTTESLOE -TOWN OF MOSMAN PARK -SHIRE OF PEPPERMINT GROVE



NOTICE OF LIBRARY MANAGEMENT GROUP MEETING

Delegates:

ATTENDEES

Town of Cottesloe

Mayor M (Melissa) Harkins (Chair)

Shire of Peppermint Grove

Cr C (Charles) Hohnen

Town of Mosman Park

Mayor P (Paul) Shaw

Officers Attending:

Town of Cottesloe

Mark Newman, Chief Executive Officer.

Shire of Peppermint Grove

Don Burnett, Chief Executive Officer
Jeremy Clapham, Manager Corporate and
Community Services
Lance Hopkinson, Library Coordinator

Town of Mosman Park

Natalie Martin Goode, Chief Executive Officer

Apologies:

Cr C (Chilla) Bulbeck (Cottesloe)

Cr E (Emerald) Bond (Peppermint Grove)

Cr N (Nick) Lonie (Mosman Park)

Meeting opened 7.59 am

1. CONFIRMATION OF NOTES OF THE PREVIOUS MEETING (Attachment)**OFFICER RECOMMENDATION / LIBRARY MANAGEMENT GROUP DECISION**

That the Notes of the Library Management Group Meeting held on Tuesday 17^h February 2026, be confirmed as a true and accurate record of proceedings.

Carried 3/0

2. BUSINESS ARISING FROM THE PREVIOUS MINUTES

Nil

3. FINANCIAL STATEMENTS TO 31 MARCH 2026 (Attachment)

The financial statements to 31 March 2026 are attached. There are no significant operating variations to the adopted budget.

In CAPEX , the \$9000 for the weather entry design has been deleted and will be re-budgeted in 27/28. The \$15,000 for phase 1 carpet replacement was reallocated to more security cameras due to an increase in the number of antisocial incidents occurring. Library carpeting will be included in the 26/27 budget. Also included is the lease cost of new public use laptops. The CAPEX actual costs are under the adopted budget.

OFFICER RECOMMENDATION / LIBRARY MANAGEMENT GROUP DECISION

That the financial statements to 31 March 2026 be received.

Carried 3/0

4. DRAFT LIBRARY BUDGET (Attachment)

Attached is the Library draft budget, The budget shows an increase in operating contributions from 25/26 at 4.6%. Town of Mosman Park 25/26 \$723,987 to 26/27 \$759,042 and Town of Cottesloe 25/26 \$629,310 to 26/27 \$ 659,780.

The Main factors in the increase are.

IT Operations +\$10,000

Building Maintenance +\$10,000

Electricity +\$8,000

The staff salaries budget has only increased by 2.6%. In accordance with the current Enterprise Agreement, staff will get a payrise of 3.5% on 1 July, however costs have been managed with modified staff rosters, allowing for a reduction in the use of casuals.

Capital expenditure in the draft is \$176,000 with Mosman Park's contribution \$86,134 and Cottesloe's \$74,870. The two largest items in the draft are carpet replacement at \$90,000 and install a new compliant access door to disable toilet at \$15,000. The 25/26 Capital budget was \$58,688, the contribution by Mosman Park \$28,722 and Cottesloe \$24,966.

Adjustments are to be made to the Capex budget removing:

Carpet replacement - \$90,000

Carpark exit door replacement - \$5,000

Deck Refurbishment - \$10,000

Emergency lighting: carpark- \$7,000

Electronic Display - \$5,000

Reducing the Capex budget to \$59,000 for 2026/27.

OFFICER RECOMMENDATION

That the draft 2026/27 budget is presented to member Councils for consideration.

LIBRARY MANAGEMENT GROUP DECISION

That the draft 2026/27 budget as amended is presented to member Councils for consideration.

Carried 3/0

5. DONATION TO WEST COAST COMMUNITY CENTRE (Attachment)

West Coast Community Centre (WCC) have requested consideration of the previous annual support the member Council's provide by donating back to WCC the annual contribution that WCC make to the use of the Community Centre and associated facilities in accordance with their MOU with the Shire. The donation back in 2025/26 was \$10,896.80 plus GST. The 2026/27 will be indexed by CPI in accordance with the MOU.

OFFICER RECOMMENDATION / LIBRARY MANAGEMENT GROUP DECISION

That the Shire of Peppermint Grove's 2026/27 library budget makes provision to donate back the equivalent amount charged to the WCC in accordance with clause 4.4 of the MOU.

Carried 3/0

6. UPCOMING LIBRARY EVENTS.

- **MAY**
 - **Book launch:** Local author, Kate Barrett-Leonard will be launching her Poetry book "Mystical Writings" in the main hall of the library on 6th May 2026.
- **JUNE**
 - **Concert: The Grove Classics - Winter Season:** The annual classical music events will be held in the Library Main Hall, every Sunday across the month.
 - **Exhibition:** A display about refugees to help celebrate World refugee Day. The display has been developed by the Grandmothers for Refugees Curtin group.
- **JULY**
 - **School Holiday Program:** A range of activities for kids of all ages, from "Snakes in the library" to clay and drawing workshops.
 - **Mind Buzz, Minecraft Camp:** A fun and educational Minecraft camp will be held in The Grove Community Centre during the School Holidays.

7. NEXT MEETING

The next scheduled ordinary meetings of the Library Management Group is:

Tuesday 4th August 2026

8. CLOSURE: 8.28 am

| The Grove Library and Community Centre - Draft Budget 2026-27 | | | | |
|--|---------------------|---------------------|--------------------|---------------------|
| Nature | Library | Comm History | Comm Centre | Total |
| Employee costs | \$826,098 | \$116,402 | \$31,678 | \$974,179 |
| Materials and contracts | \$418,563 | \$5,300 | \$20,250 | \$444,113 |
| Utility charges | \$45,000 | \$0 | \$7,400 | \$52,400 |
| Insurance costs | \$43,000 | \$0 | \$5,650 | \$48,650 |
| Finance costs | \$2,310 | \$0 | \$0 | \$2,310 |
| Other expenditure | \$10,600 | \$0 | \$0 | \$10,600 |
| Administration fee | \$67,279 | \$6,085 | \$3,249 | \$76,613 |
| Total Expenditure | \$1,412,850 | \$127,788 | \$68,227 | \$1,608,865 |
| Library Contributions | -\$1,258,719 | -\$116,900 | -\$43,204 | -\$1,418,822 |
| Other contributions | -\$10,000 | \$0 | \$0 | -\$10,000 |
| Fees and charges | -\$23,900 | \$0 | -\$21,000 | -\$44,900 |
| Other revenue | -\$3,000 | \$0 | \$0 | -\$3,000 |
| Total revenue - excluding library contributions | -\$36,900 | \$0 | -\$21,000 | -\$57,900 |
| Total Income - including contributions | -\$1,295,619 | -\$116,900 | -\$64,204 | -\$1,476,722 |
| Contribution to Operating Activities | \$1,375,950 | \$127,788 | \$47,227 | \$1,550,965 |
| Shire of Peppermint Grove - 8.52% | \$117,231 | \$10,887 | \$4,024 | \$132,142 |
| Town of Cottesloe - 42.54% | \$585,329 | \$54,361 | \$20,090 | \$659,780 |
| Town of Mosman Park - 48.94 | \$673,390 | \$62,539 | \$23,113 | \$759,042 |
| Capital Expenditure | \$59,000 | \$0 | \$0 | \$59,000 |
| Shire of Peppermint Grove - 8.52% | \$5,027 | \$0 | \$0 | \$5,027 |
| Town of Cottesloe - 42.54% | \$25,099 | \$0 | \$0 | \$25,099 |
| Town of Mosman Park - 48.94 | \$28,875 | \$0 | \$0 | \$28,875 |

| 2026/27 DRAFT BUDGET | | | |
|-----------------------------------|-------------------|------------------------|-------------------|
| The Grove Library | | | |
| Description | 2025/26 Forecast | 2025/26 ADOPTED BUDGET | 2026/27 BUDGET |
| REVENUE | | | |
| Reimbursements | -3,100 | -3,000 | -3,000 |
| Flax Room Hire Fees | -3,000 | -1,500 | -3,000 |
| Cafe Rental | -5,300 | -5,800 | -5,800 |
| Lost Book Charges | -2,200 | -2,400 | -2,400 |
| Other Library Income | -200 | -1,000 | -500 |
| Charges | -7,500 | -8,000 | -8,000 |
| Youth | -1,000 | -1,200 | -1,200 |
| Publications | -3,000 | -2,000 | -3,000 |
| IHC Contributions | -13,400 | -10,000 | -10,000 |
| Grove Contributions | -1,216,216 | -1,216,012 | -1,258,719 |
| TOTAL REVENUE | -1,254,916 | -1,250,912 | -1,295,619 |
| EXPENDITURE | | | |
| Salaries | 685,000 | 685,684 | 685,819 |
| Staff Allowances | 7,700 | 6,525 | 11,284 |
| Superannuation | 110,000 | 109,417 | 110,895 |
| FBT | 1,700 | 1,700 | 1,700 |
| Workers Compensation Insurance | 14,688 | 13,230 | 16,000 |
| Work Health Safety | 0 | 1,000 | 400 |
| Office Equipment | | | |
| Printing Expenses | 2,000 | 3,250 | 2,000 |
| Audit Fees | 2,500 | 2,500 | 2,625 |
| Bank Charges | 150 | 300 | 120 |
| IT Operations | 140,000 | 140,000 | 152,000 |
| Periodicals & Publications | 5,000 | 5,200 | 5,200 |
| Postage & Freight | 900 | 500 | 160 |
| Stationery | 6,500 | 6,500 | 6,825 |
| Subscriptions | 7,500 | 9,000 | 9,000 |
| Emergency Services Levy | 4,300 | 4,500 | 4,500 |
| Lost Library Books Expense | 250 | 200 | 200 |
| Library Acquisitions - Adult | 26,000 | 32,000 | 30,000 |
| Library Acquisitions - Youth | 23,000 | 23,000 | 23,000 |
| Library Acquisitions - eLibrary | 10,000 | 9,000 | 12,000 |
| Library Acquisitions - DVD'S | 400 | 1,000 | 800 |
| Minor Equipment Purchases | 11,500 | 6,000 | 10,000 |
| Library Events - Adult | 0 | 0 | 0 |
| Library Events - Youth | 4,500 | 3,600 | 3,633 |
| Children's Book Week | 4,500 | 3,400 | 4,000 |
| Library Training\Conferences | 1,000 | 1,500 | 1,500 |
| Library Van Expenses | 14,000 | 12,600 | 14,000 |
| Internet/WiFi | 14,000 | 21,000 | 14,000 |
| Sundry Expenses | 1,500 | 5,000 | 4,000 |
| Landscaping (Library 25%) | 2,000 | 5,000 | 5,000 |
| Maintenance | 40,000 | 30,000 | 40,000 |
| IHC Building Maintenance | 9,000 | 10,000 | 10,000 |
| Building Cleaning | 50,000 | 50,000 | 55,000 |
| Telephone | 7,700 | 2,700 | 9,000 |
| Electricity | 38,000 | 32,000 | 40,000 |
| Water | 5,000 | 5,000 | 5,000 |
| Building Insurance | 30,000 | 33,600 | 32,000 |
| Public Liability Insurance | 10,300 | 10,500 | 11,000 |
| Concession - WCC | 11,000 | 10,600 | 10,600 |
| Lease interest | 1,750 | 2,310 | 2,310 |
| Administration 5% Fee | 64,850 | 64,850 | 67,279 |
| TOTAL EXPENDITURE | 1,368,188 | 1,364,166 | 1,412,850 |
| NETT COSTS FOR PARTNERS | | | |
| Town of Mosman Park - 48.94% | 650,651 | 650,543 | 673,390 |
| Town of Cottesloe - 42.54% | 565,564 | 565,470 | 585,329 |
| Shire of Peppermint Grove - 8.52% | 113,272 | 113,253 | 117,231 |
| Grove Capex | -53,688 | -71,069 | -53,973 |

| 2026/27 BUDGET | | | |
|-----------------------------------|-------------------------|-------------------------------|-----------------------|
| Community History | | | |
| Description | 2025/26 Forecast | 2025/26 ADOPTED BUDGET | 2026/27 BUDGET |
| REVENUE | | | |
| Members Contributions | -99,124 | -101,423 | -116,900 |
| TOTAL REVENUE | -99,124 | -101,423 | -116,900 |
| | | | |
| EXPENDITURE (Dept 1005) | | | |
| | | | 0 |
| Salary & Wages | 83,000 | 82,187 | 100,088 |
| Superannuation | 14,000 | 9,923 | 12,215 |
| Allowances | 700 | 504 | 1,700 |
| Workers Comp Insurance | 2,200 | 1,800 | 2,400 |
| IT Operations | 500 | 1,600 | 800 |
| Stationery | 300 | 600 | 300 |
| Media Apps- Licence & Software | 3,000 | 1,800 | 3,500 |
| Local History materials | 200 | 1,500 | 200 |
| Oral History Project | 0 | 3,000 | 0 |
| Sundry Expenses | 0 | 1,500 | 500 |
| Building Maintenance | 0 | 0 | 0 |
| Cleaning | 0 | 0 | 0 |
| Telephone Costs | 0 | 275 | 0 |
| Electricity | 0 | 900 | 0 |
| Adminstration Allocation | 5,279 | 5,279 | 6,085 |
| TOTAL EXPENDITURE | 109,179 | 110,868 | 127,788 |
| | | | |
| NETT RESULT | 109,179 | 110,868 | 127,788 |
| Town of Mosman Park - 48.94% | 53,803 | 54,259 | 62,539 |
| Town of Cottesloe - 42.54% | 45,320 | 47,163 | 54,361 |
| Shire of Peppermint Grove - 8.52% | 10,055 | 9,446 | 10,887 |

| 2026/27 BUDGET | | | |
|-----------------------------------|-------------------------|-------------------------------|-----------------------|
| The Grove Community Centre | | | |
| Description | 2025/26 Forecast | 2025/26 ADOPTED BUDGET | 2026/27 BUDGET |
| Community Centre Hire Fees | -20,000 | -20,000 | -21,000 |
| Member Contributions | -38,621 | -35,862 | -43,204 |
| TOTAL REVENUE | -58,621 | -55,862 | -64,204 |
| EXPENDITURE (Dept 1101) | | | |
| Salaries | 24,000 | 22,880 | 25,798 |
| Superannuation | 4,500 | 4,418 | 4,930 |
| Allowances | 600 | 375 | 150 |
| Workers Compensation | 750 | 800 | 800 |
| Building Maintenance | 5,000 | 5,000 | 6,000 |
| Building Cleaning | 12,000 | 12,800 | 13,500 |
| Telephone | 700 | 360 | 750 |
| Electricity | 6,000 | 4,000 | 6,500 |
| Gas | 300 | 150 | 350 |
| Water | 500 | 500 | 550 |
| Building Insurance | 1,770 | 1,500 | 1,850 |
| Public Liability Insurance | 3,600 | 3,600 | 3,800 |
| Administration 5% Allocation | 2,819 | 2,819 | 3,249 |
| TOTAL EXPENDITURE | 62,539 | 59,202 | 68,227 |
| NETT COSTS FOR PARTNERS | | | |
| Town of Mosman Park - 48.94% | 20,963 | 19,185 | 23,113 |
| Town of Cottesloe - 42.54% | 17,658 | 16,677 | 20,090 |
| Shire of Peppermint Grove - 8.52% | 3,918 | 3,340 | 4,024 |

| Grove Library - Draft Budget 2026-27 | | | | | | |
|---|---|--------------------|-----------------------|--------------------|-------------------|-------------------|
| Project | Details | Category | Capital Budget | TOMP 48.94% | TOC 42.54% | SOPG 8.52% |
| Library entry weather protection | Design for structure to Grove entry | Land and Buildings | \$9,000 | \$4,405 | \$3,829 | \$767 |
| Library various appliances etc | Various | Land and Buildings | \$15,000 | \$7,341 | \$6,381 | \$1,278 |
| Door replacement | Replacement of door for disabled toilet | Land and Buildings | \$15,000 | \$7,341 | \$6,381 | \$1,278 |
| Lighting | Dynalight upgrade | Land and Buildings | \$5,000 | \$2,447 | \$2,127 | \$426 |
| Counter | People counter to count foot traffic | Land and Buildings | \$5,000 | \$2,447 | \$2,127 | \$426 |
| Painting | Repainting of various outdoor areas | Land and Buildings | \$10,000 | \$4,894 | \$4,254 | \$852 |
| Total | | | \$59,000 | \$28,875 | \$25,099 | \$5,027 |

| The Grove Library and Community Centre - Draft Budget 2026-27 | | | | |
|--|---------------------|---------------------|--------------------|---------------------|
| Nature | Library | Comm History | Comm Centre | Total |
| Employee costs | \$826,098 | \$116,402 | \$31,678 | \$974,179 |
| Materials and contracts | \$418,563 | \$5,300 | \$20,250 | \$444,113 |
| Utility charges | \$45,000 | \$0 | \$7,400 | \$52,400 |
| Insurance costs | \$43,000 | \$0 | \$5,650 | \$48,650 |
| Finance costs | \$2,310 | \$0 | \$0 | \$2,310 |
| Other expenditure | \$10,600 | \$0 | \$0 | \$10,600 |
| Administration fee | \$67,279 | \$6,085 | \$3,249 | \$76,613 |
| Total Expenditure | \$1,412,850 | \$127,788 | \$68,227 | \$1,608,865 |
| Library Contributions | -\$1,258,719 | -\$116,900 | -\$43,204 | -\$1,418,822 |
| Other contributions | -\$10,000 | \$0 | \$0 | -\$10,000 |
| Fees and charges | -\$23,900 | \$0 | -\$21,000 | -\$44,900 |
| Other revenue | -\$3,000 | \$0 | \$0 | |
| Total revenue - excluding library contributions | -\$36,900 | \$0 | -\$21,000 | -\$3,000 |
| | | | | -\$57,900 |
| Total Income - including contributions | -\$1,295,619 | -\$116,900 | -\$64,204 | -\$1,476,722 |
| Contribution to Operating Activities | \$1,375,950 | \$127,788 | \$47,227 | \$1,550,965 |
| Shire of Peppermint Grove - 8.52% | \$117,231 | \$10,887 | \$4,024 | \$132,142 |
| Town of Cottesloe - 42.54% | \$585,329 | \$54,361 | \$20,090 | \$659,780 |
| Town of Mosman Park - 48.94 | \$673,390 | \$62,539 | \$23,113 | \$759,042 |
| Capital Expenditure | \$59,000 | \$0 | \$0 | \$59,000 |
| Shire of Peppermint Grove - 8.52% | \$5,027 | \$0 | \$0 | \$5,027 |
| Town of Cottesloe - 42.54% | \$25,099 | \$0 | \$0 | \$25,099 |
| Town of Mosman Park - 48.94 | \$28,875 | \$0 | \$0 | \$28,875 |

| 2026/27 DRAFT BUDGET | | | |
|-----------------------------------|-------------------|------------------------|-------------------|
| The Grove Library | | | |
| Description | 2025/26 Forecast | 2025/26 ADOPTED BUDGET | 2026/27 BUDGET |
| REVENUE | | | |
| Reimbursements | -3,100 | -3,000 | -3,000 |
| Flax Room Hire Fees | -3,000 | -1,500 | -3,000 |
| Cafe Rental | -5,300 | -5,800 | -5,800 |
| Lost Book Charges | -2,200 | -2,400 | -2,400 |
| Other Library Income | -200 | -1,000 | -500 |
| Charges | -7,500 | -8,000 | -8,000 |
| Youth | -1,000 | -1,200 | -1,200 |
| Publications | -3,000 | -2,000 | -3,000 |
| IHC Contributions | -13,400 | -10,000 | -10,000 |
| Grove Contributions | -1,216,216 | -1,216,012 | -1,258,719 |
| TOTAL REVENUE | -1,254,916 | -1,250,912 | -1,295,619 |
| EXPENDITURE | | | |
| Salaries | 685,000 | 685,684 | 685,819 |
| Staff Allowances | 7,700 | 6,525 | 11,284 |
| Superannuation | 110,000 | 109,417 | 110,895 |
| FBT | 1,700 | 1,700 | 1,700 |
| Workers Compensation Insurance | 14,688 | 13,230 | 16,000 |
| Work Health Safety | 0 | 1,000 | 400 |
| Office Equipment | | | |
| Printing Expenses | 2,000 | 3,250 | 2,000 |
| Audit Fees | 2,500 | 2,500 | 2,625 |
| Bank Charges | 150 | 300 | 120 |
| IT Operations | 140,000 | 140,000 | 152,000 |
| Periodicals & Publications | 5,000 | 5,200 | 5,200 |
| Postage & Freight | 900 | 500 | 160 |
| Stationery | 6,500 | 6,500 | 6,825 |
| Subscriptions | 7,500 | 9,000 | 9,000 |
| Emergency Services Levy | 4,300 | 4,500 | 4,500 |
| Lost Library Books Expense | 250 | 200 | 200 |
| Library Acquisitions - Adult | 26,000 | 32,000 | 30,000 |
| Library Acquisitions - Youth | 23,000 | 23,000 | 23,000 |
| Library Acquisitions - eLibrary | 10,000 | 9,000 | 12,000 |
| Library Acquisitions - DVD'S | 400 | 1,000 | 800 |
| Minor Equipment Purchases | 11,500 | 6,000 | 10,000 |
| Library Events - Adult | 0 | 0 | 0 |
| Library Events - Youth | 4,500 | 3,600 | 3,633 |
| Children's Book Week | 4,500 | 3,400 | 4,000 |
| Library Training\Conferences | 1,000 | 1,500 | 1,500 |
| Library Van Expenses | 14,000 | 12,600 | 14,000 |
| Internet/WiFi | 14,000 | 21,000 | 14,000 |
| Sundry Expenses | 1,500 | 5,000 | 4,000 |
| Landscaping (Library 25%) | 2,000 | 5,000 | 5,000 |
| Maintenance | 40,000 | 30,000 | 40,000 |
| IHC Building Maintenance | 9,000 | 10,000 | 10,000 |
| Building Cleaning | 50,000 | 50,000 | 55,000 |
| Telephone | 7,700 | 2,700 | 9,000 |
| Electricity | 38,000 | 32,000 | 40,000 |
| Water | 5,000 | 5,000 | 5,000 |
| Building Insurance | 30,000 | 33,600 | 32,000 |
| Public Liability Insurance | 10,300 | 10,500 | 11,000 |
| Concession - WCC | 11,000 | 10,600 | 10,600 |
| Lease interest | 1,750 | 2,310 | 2,310 |
| Administration 5% Fee | 64,850 | 64,850 | 67,279 |
| TOTAL EXPENDITURE | 1,368,188 | 1,364,166 | 1,412,850 |
| NETT COSTS FOR PARTNERS | | | |
| Town of Mosman Park - 48.94% | 650,651 | 650,543 | 673,390 |
| Town of Cottesloe - 42.54% | 565,564 | 565,470 | 585,329 |
| Shire of Peppermint Grove - 8.52% | 113,272 | 113,253 | 117,231 |
| Grove Capex | -53,688 | -71,069 | -53,973 |

| 2026/27 BUDGET | | | |
|-----------------------------------|-------------------------|-------------------------------|-----------------------|
| Community History | | | |
| Description | 2025/26 Forecast | 2025/26 ADOPTED BUDGET | 2026/27 BUDGET |
| REVENUE | | | |
| Members Contributions | -99,124 | -101,423 | -116,900 |
| TOTAL REVENUE | -99,124 | -101,423 | -116,900 |
| | | | |
| EXPENDITURE (Dept 1005) | | | |
| | | | 0 |
| Salary & Wages | 83,000 | 82,187 | 100,088 |
| Superannuation | 14,000 | 9,923 | 12,215 |
| Allowances | 700 | 504 | 1,700 |
| Workers Comp Insurance | 2,200 | 1,800 | 2,400 |
| IT Operations | 500 | 1,600 | 800 |
| Stationery | 300 | 600 | 300 |
| Media Apps- Licence & Software | 3,000 | 1,800 | 3,500 |
| Local History materials | 200 | 1,500 | 200 |
| Oral History Project | 0 | 3,000 | 0 |
| Sundry Expenses | 0 | 1,500 | 500 |
| Building Maintenance | 0 | 0 | 0 |
| Cleaning | 0 | 0 | 0 |
| Telephone Costs | 0 | 275 | 0 |
| Electricity | 0 | 900 | 0 |
| Adminstration Allocation | 5,279 | 5,279 | 6,085 |
| TOTAL EXPENDITURE | 109,179 | 110,868 | 127,788 |
| | | | |
| NETT RESULT | 109,179 | 110,868 | 127,788 |
| Town of Mosman Park - 48.94% | 53,803 | 54,259 | 62,539 |
| Town of Cottesloe - 42.54% | 45,320 | 47,163 | 54,361 |
| Shire of Peppermint Grove - 8.52% | 10,055 | 9,446 | 10,887 |

| 2026/27 BUDGET | | | |
|-----------------------------------|-------------------------|-------------------------------|-----------------------|
| The Grove Community Centre | | | |
| Description | 2025/26 Forecast | 2025/26 ADOPTED BUDGET | 2026/27 BUDGET |
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| Member Contributions | -38,621 | -35,862 | -43,204 |
| TOTAL REVENUE | -58,621 | -55,862 | -64,204 |
| EXPENDITURE (Dept 1101) | | | |
| Salaries | 24,000 | 22,880 | 25,798 |
| Superannuation | 4,500 | 4,418 | 4,930 |
| Allowances | 600 | 375 | 150 |
| Workers Compensation | 750 | 800 | 800 |
| Building Maintenance | 5,000 | 5,000 | 6,000 |
| Building Cleaning | 12,000 | 12,800 | 13,500 |
| Telephone | 700 | 360 | 750 |
| Electricity | 6,000 | 4,000 | 6,500 |
| Gas | 300 | 150 | 350 |
| Water | 500 | 500 | 550 |
| Building Insurance | 1,770 | 1,500 | 1,850 |
| Public Liability Insurance | 3,600 | 3,600 | 3,800 |
| Administration 5% Allocation | 2,819 | 2,819 | 3,249 |
| TOTAL EXPENDITURE | 62,539 | 59,202 | 68,227 |
| NETT COSTS FOR PARTNERS | | | |
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| Grove Library - Draft Budget 2026-27 | | | | | | |
|---|---|--------------------|-----------------------|--------------------|-------------------|-------------------|
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| Library various appliances etc | Various | Land and Buildings | \$15,000 | \$7,341 | \$6,381 | \$1,278 |
| Door replacement | Replacement of door for disabled toilet | Land and Buildings | \$15,000 | \$7,341 | \$6,381 | \$1,278 |
| Lighting | Dynalight upgrade | Land and Buildings | \$5,000 | \$2,447 | \$2,127 | \$426 |
| Counter | People counter to count foot traffic | Land and Buildings | \$5,000 | \$2,447 | \$2,127 | \$426 |
| Painting | Repainting of various outdoor areas | Land and Buildings | \$10,000 | \$4,894 | \$4,254 | \$852 |
| Total | | | \$59,000 | \$28,875 | \$25,099 | \$5,027 |