

SHIRE OF MERREDIN

MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)
For the period ended 31 March 2026

LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

TABLE OF CONTENTS

Statement of financial activity	2
Statement of financial position	3
Note 1 Basis of preparation	4
Note 2 Net current assets information	5
Note 3 Explanation of variances	6

SHIRE OF MERREDIN
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2026

	Amended Budget Estimates	YTD Budget Estimates	YTD Actual	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.
Note	(a) \$	(b) \$	(c) \$	(c) - (b) \$	((c) - (b))/(b) %	
OPERATING ACTIVITIES						
Revenue from operating activities						
General rates	5,837,050	5,778,680	5,838,479	59,799	1.03%	
Rates excluding general rates	91,950	91,950	91,977	27	0.03%	
Grants, subsidies and contributions	2,214,000	1,690,574	1,622,752	(67,822)	(4.01%)	
Fees and charges	968,350	835,685	999,319	163,634	19.58%	▲
Interest revenue	500,450	375,345	398,994	23,649	6.30%	
Other revenue	443,900	336,623	462,998	126,375	37.54%	▲
Profit on asset disposals	391,250	293,445	139,827	(153,618)	(52.35%)	▼
	10,446,950	9,402,302	9,554,346	152,044	1.62%	
Expenditure from operating activities						
Employee costs	(4,613,950)	(3,415,453)	(3,179,915)	235,538	6.90%	
Materials and contracts	(4,645,600)	(3,154,842)	(2,175,642)	979,200	31.04%	▲
Utility charges	(650,550)	(485,487)	(412,236)	73,251	15.09%	▲
Depreciation	(5,747,150)	(4,311,755)	(3,880,960)	430,795	9.99%	
Finance costs	(68,700)	(51,525)	(37,537)	13,988	27.15%	▲
Insurance	(283,950)	(283,050)	(266,158)	16,892	5.97%	
Other expenditure	(412,300)	(314,351)	(208,419)	105,932	33.70%	▲
	(16,751,250)	(12,345,513)	(10,318,402)	2,027,111	16.42%	
Non cash amounts excluded from operating activities	2(c) 5,669,600	5,213,416	5,213,416	0	0.00%	
Amount attributable to operating activities	(634,700)	2,270,205	4,449,360	2,179,155	95.99%	
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from capital grants, subsidies and contributions	5,543,000	3,624,906	2,061,881	(1,563,025)	(43.12%)	▼
Proceeds from disposal of assets	258,000	150,500	311,324	160,824	106.86%	▲
Proceeds from disposal of Land held for resale	0	0	15,000	15,000	0.00%	
Proceeds from financial assets at amortised cost - self supporting loans	40,600	23,683	20,058	(3,625)	(15.31%)	
	5,841,600	3,799,089	2,408,263	(1,390,826)	(36.61%)	
Outflows from investing activities						
Payments for property, plant and equipment	(3,577,450)	(1,650,555)	(2,003,571)	(353,016)	(21.39%)	▼
Payments for construction of infrastructure	(6,428,200)	(4,450,545)	(1,613,986)	2,836,560	63.74%	▲
	(10,005,650)	(6,101,100)	(3,617,556)	2,483,544	40.71%	
Amount attributable to investing activities	(4,164,050)	(2,302,011)	(1,209,293)	1,092,717	47.47%	
FINANCING ACTIVITIES						
Inflows from financing activities						
Transfer from reserves	300,000	175,000	0	(175,000)	(100.00%)	▼
	300,000	175,000	0	(175,000)	(100.00%)	
Outflows from financing activities						
Repayment of borrowings	(233,600)	(136,267)	(212,999)	(76,732)	(56.31%)	▼
Transfer to reserves	(1,325,000)	(772,917)	(171,862)	601,055	77.76%	▲
	(1,558,600)	(909,183)	(384,861)	524,323	57.67%	
Amount attributable to financing activities	(1,258,600)	(734,183)	(384,861)	349,323	47.58%	
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year	2(a) 5,435,602	5,435,602	5,502,688	67,086	1.23%	
Amount attributable to operating activities	(634,700)	2,270,205	4,449,360	2,179,155	95.99%	▲
Amount attributable to investing activities	(4,164,050)	(2,302,011)	(1,209,293)	1,092,717	47.47%	▲
Amount attributable to financing activities	(1,258,600)	(1,258,600)	(384,861)	873,739	69.42%	▲
Surplus or deficit after imposition of general rates	(621,748)	4,669,613	8,357,894	3,688,281	78.98%	▲

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 MERREDIN
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 MARCH 2026

	Actual	Actual as at
	30 June 2025	31 March 2026
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	14,749,289	16,021,043
Trade and other receivables	861,624	1,386,066
Other financial assets	40,611	20,553
Inventories	23,923	60,065
Other assets	316,114	159,396
TOTAL CURRENT ASSETS	15,991,561	17,647,123
NON-CURRENT ASSETS		
Trade and other receivables	126,465	126,465
Other financial assets	249,910	249,910
Inventories	184,000	169,000
Property, plant and equipment	28,378,818	28,991,538
Infrastructure	213,951,995	212,746,840
TOTAL NON-CURRENT ASSETS	242,891,188	242,283,753
TOTAL ASSETS	258,882,749	259,930,876
CURRENT LIABILITIES		
Trade and other payables	974,320	1,060,274
Contract liabilities	1,563,213	1,482,853
Other liabilities	0	10,078
Borrowings	233,551	20,552
Employee related provisions	494,332	494,332
TOTAL CURRENT LIABILITIES	3,265,416	3,068,089
NON-CURRENT LIABILITIES		
Borrowings	1,412,207	1,412,207
Employee related provisions	103,789	103,789
TOTAL NON-CURRENT LIABILITIES	1,515,996	1,515,996
TOTAL LIABILITIES	4,781,412	4,584,085
NET ASSETS	254,101,337	255,346,791
EQUITY		
Retained surplus	61,629,617	62,703,209
Reserve accounts	7,416,402	7,588,264
Revaluation surplus	185,055,318	185,055,318
TOTAL EQUITY	254,101,337	255,346,791

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

SHIRE OF MERREDIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 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 31 March 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

SHIRE OF MERREDIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2026

2 NET CURRENT ASSETS INFORMATION

	Amended Budget Opening 1 July 2025	Actual as at 30 June 2025	Actual as at 31 March 2026
(a) Net current assets used in the Statement of Financial Activity			
Current assets	\$	\$	\$
Cash and cash equivalents	8,132,565	14,749,289	16,021,043
Trade and other receivables	874,364	861,629	1,386,066
Other financial assets	40,611	0	20,553
Inventories	23,923	23,923	60,065
Other assets	321,739	316,114	159,396
	9,393,202	15,950,955	17,647,123
Less: current liabilities			
Trade and other payables	(974,171)	(974,320)	(1,060,274)
Capital grant/contribution liability	(1,563,213)	(1,563,213)	(1,482,853)
Borrowings	0	(233,551)	(20,552)
Employee related provisions	(494,332)	(494,332)	(494,332)
LG Professional Wheatbelt Branch Funds	(8,372)	0	(10,078)
	(3,040,088)	(3,265,416)	(3,068,089)
Net current assets	6,353,114	12,685,539	14,579,034
Less: Total adjustments to net current assets	2(b) (8,441,402)	(7,182,851)	(7,567,712)
Closing funding surplus / (deficit)	(2,088,288)	5,502,688	7,011,322
(b) Current assets and liabilities excluded from budgeted deficiency			
Adjustments to net current assets			
Less: Reserve accounts	(8,441,402)	(7,416,402)	(7,588,264)
- Current portion of borrowings	0	233,551	20,552
Total adjustments to net current assets	2(a) (8,441,402)	(7,182,851)	(7,567,712)
	Amended Budget Estimates 30 June 2026	YTD Budget Estimates 31 March 2026	YTD Actual 31 March 2026
	\$	\$	\$
(c) Non-cash amounts excluded from operating activities			
Adjustments to operating activities			
Less: Profit on asset disposals	(122,400)	(231,212)	(139,827)
Add: Loss on asset disposals	0	24,440	157,535
Add: Depreciation	5,792,000	5,420,188	3,880,960
- Inventory (land held for sale)	0	0	15,000
Total non-cash amounts excluded from operating activities	5,669,600	5,213,416	3,913,668

SHIRE OF MERREDIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 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			
Fees and charges	163,634	19.58%	▲
Year to date Fees and Charges is higher than year to date budget due to a large amount of these funds being paid early in the financial year, but being allocated evenly throughout the year in the finance system. This includes refuse and recycling charges raised as part of the rates process.		Timing	
Other revenue	126,375	37.54%	▲
Variance is due to Workers compensation and Insurance claim reimbursements and recoups received. Slightly higher Fuel Tax Credits Grant Scheme funding received than budgeted for year to date.		Permanent	
Profit on asset disposals	(153,618)	(52.35%)	▼
Sale of plant items to occur later in financial year. Disposal of written off truck and subsequent acquisition of replacement has been allowed for in budget review.		Timing	
Expenditure from operating activities			
Employee costs	0	0.00%	
Organisational vacancies have contributed to a reduction in employee costs spend to date.		Timing	
Materials and contracts	979,200	31.04%	▲
Delay in spending at the start of the financial year resulted in timing variances.		Timing	
Utility charges	73,251	15.09%	▲
Utility costs can vary per billing cycle due to usage. Bills are also received every second month, where the budget is costed monthly.		Timing	
Other expenditure	105,932	33.70%	▲
Variance due to delay in spending. Rates write off not yet completed. No debt collection expenses incurred to date.		Timing	
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	(1,563,025)	(43.12%)	▼
Variance due to delay in receiving grant funding. Budgets spread evenly across the year in finance system, however funds only available to claim when milestones met or project completed. The majority of this is related to Crooks Rd grant funding.		Timing	
Proceeds from disposal of assets	160,824	106.86%	▲
Disposal of written off truck and subsequent acquisition of replacement has been allowed for in budget review.		Timing	
Payments for property, plant and equipment	(353,016)	(21.39%)	▼
Capital expenditure not yet completed. This is mainly related to capital building related projects.		Timing	
Payments for construction of infrastructure	2,836,560	63.74%	▲
Variance due to timing of major capital projects. A significant portion of this relates to current road projects.		Timing	
Transfer from reserves	(175,000)	(100.00%)	▼
Planned transfers to occur at the end of the financial year after completion of ERP project.		Timing	
Transfer to reserves	601,055	77.76%	▲
Planned transfers of municipal funds to Swimming Pool Reserve and others to occur at a later stage during the Financial Year.		Timing	
Surplus or deficit after imposition of general rates	3,688,281	78.98%	▲

SHIRE OF MERREDIN
SUPPLEMENTARY INFORMATION
TABLE OF CONTENTS

1	Key Information	1
2	Key Information - Graphical	2
3	Cash and Financial Assets	4
4	Reserve Accounts	5
5	Capital Acquisitions	6
6	Disposal Of Assets	8
7	Receivables	9
8	Other Current Assets	10
9	Payables	11
10	Borrowings	12
11	Other Current Liabilities	13
12	Grants, Subsidies and Contributions	14
13	Capital Grants, Subsidies and Contributions	15
14	Trust Fund	16

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 MERREDIN
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 31 MARCH 2026

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$5.44 M	\$5.44 M	\$5.50 M	\$0.07 M
Closing	(\$0.62 M)	\$4.67 M	\$8.36 M	\$3.69 M

Refer to Statement of Financial Activity

Cash and cash equivalents			Payables			Receivables		
	\$16.01 M	% of total		\$1.06 M	% Outstanding		\$0.18 M	% Collected
Unrestricted Cash	\$8.42 M	52.6%	Trade Payables	\$0.73 M		Rates Receivable	\$1.20 M	81.7%
Restricted Cash	\$7.59 M	47.4%	0 to 30 Days		98.6%	Trade Receivable	\$0.18 M	% Outstanding
			Over 30 Days		1.4%	Over 30 Days		62.2%
			Over 90 Days		0.0%	Over 90 Days		13.4%

Refer to 3 - Cash and Financial Assets Refer to 9 - Payables Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.63 M)	\$2.27 M	\$4.45 M	\$2.18 M

Refer to Statement of Financial Activity

Rates Revenue			Grants and Contributions			Fees and Charges		
YTD Actual	\$5.84 M	% Variance	YTD Actual	\$1.62 M	% Variance	YTD Actual	\$1.00 M	% Variance
YTD Budget	\$5.78 M	1.0%	YTD Budget	\$1.69 M	(4.0%)	YTD Budget	\$0.84 M	19.6%

Refer to 12 - Grants and Contributions 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)
(\$4.16 M)	(\$2.30 M)	(\$1.21 M)	\$1.09 M

Refer to Statement of Financial Activity

Proceeds on sale			Asset Acquisition			Capital Grants		
YTD Actual	\$0.31 M	%	YTD Actual	\$1.61 M	% Spent	YTD Actual	\$2.06 M	% Received
Amended Budget	\$0.26 M	20.7%	Amended Budget	\$6.43 M	(74.9%)	Amended Budget	\$5.54 M	(62.8%)

Refer to 6 - Disposal of Assets Refer to 5 - Capital Acquisitions Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$1.26 M)	(\$0.73 M)	(\$0.38 M)	\$0.35 M

Refer to Statement of Financial Activity

Borrowings		Reserves	
Principal repayments	(\$0.21 M)	Reserves balance	\$7.59 M
Interest expense	(\$0.04 M)	Net Movement	\$0.17 M
Principal due	\$1.43 M		

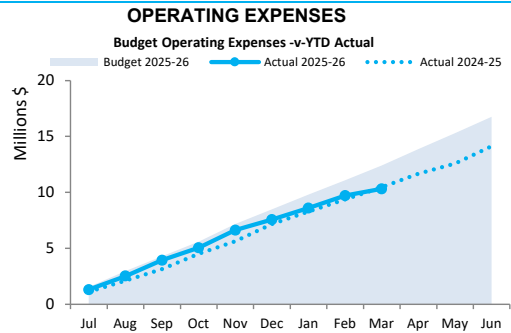
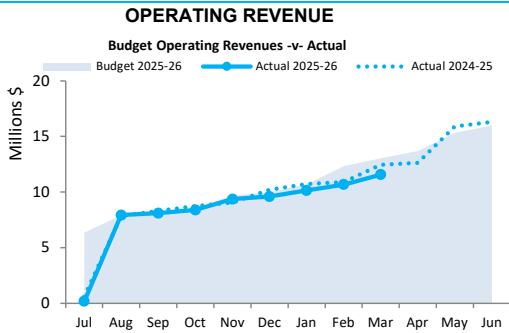
Refer to 10 - Borrowings Refer to 4 - Cash Reserves

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

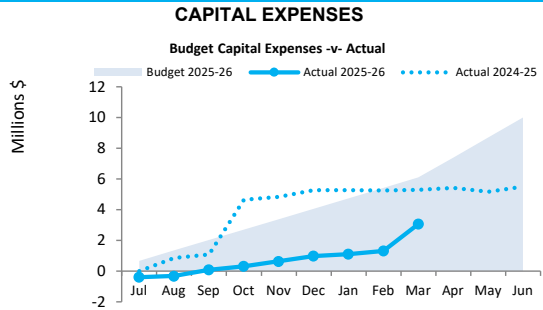
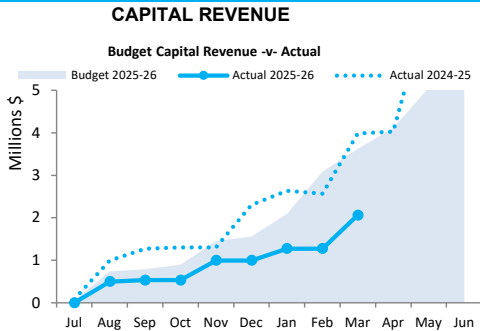
**SHIRE OF MERREDIN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2026**

2 KEY INFORMATION - GRAPHICAL

OPERATING ACTIVITIES

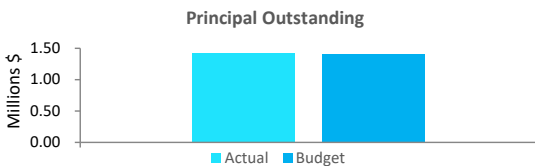
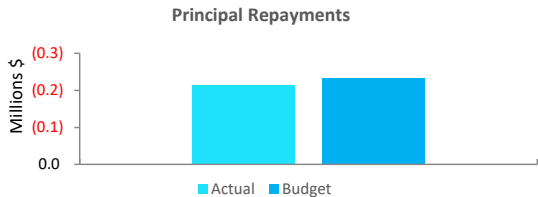


INVESTING ACTIVITIES

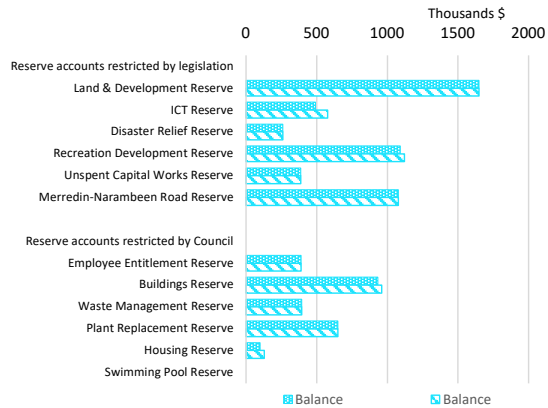


FINANCING ACTIVITIES

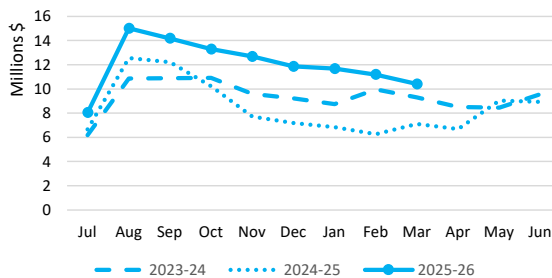
BORROWINGS



RESERVES



Closing funding surplus / (deficit)



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

**SHIRE OF MERREDIN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2026**

3 CASH AND FINANCIAL ASSETS AT AMORTISED COST

Description	Classification	Unrestricted	Reserve Accounts	Total	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Cash on hand								
Municipal Bank Account	Cash and cash equivalents	6,950,295	0	6,950,295	0	Commonwealth		
Petty Cash - Admin	Cash and cash equivalents	950	0	950	0			
Float - MRCLC	Cash and cash equivalents	400	0	400	0			
Municipal Investment Account	Cash and cash equivalents	1,471,056	0	1,471,056	0	Commonwealth	4.30%	13/11/2026
Reserve Bank Account	Cash and cash equivalents	0	7,588,264	7,588,264	0	Commonwealth	3.75%	At Call
Trust Cash at Bank	Cash and cash equivalents	0	0	0	10,078	Commonwealth		
Total		8,422,701	7,588,264	16,010,965	10,078			
Comprising								
Cash and cash equivalents		8,422,701	7,588,264	16,010,965	10,078			
		8,422,701	7,588,264	16,010,965	10,078			

KEY INFORMATION

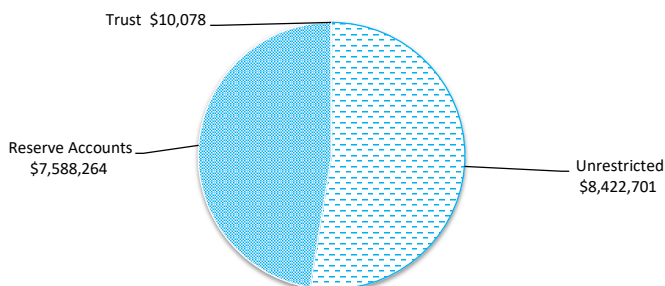
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of 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 8 - Other assets.



SHIRE OF MERREDIN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 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 legislation								
Land & Development Reserve	1,648,776	0	0	1,648,776	1,648,776	0	0	1,648,776
ICT Reserve	490,207	114,000	(300,000)	304,207	490,207	85,931	0	576,138
Disaster Relief Reserve	259,071	0	0	259,071	259,071	0	0	259,071
Recreation Development Reserve	1,091,819	168,000	0	1,259,819	1,091,819	28,644	0	1,120,463
Unspent Capital Works Reserve	386,142	0	0	386,142	386,142	0	0	386,142
Merredin-Narambeen Road Reserve	1,078,039	0	0	1,078,039	1,078,039	0	0	1,078,039
Reserve accounts restricted by Council								
Employee Entitlement Reserve	388,389	0	0	388,389	388,389	0	0	388,389
Buildings Reserve	931,832	50,000	0	981,832	931,832	28,644	0	960,476
Waste Management Reserve	392,509	0	0	392,509	392,509	0	0	392,509
Plant Replacement Reserve	649,618	100,000	0	749,618	649,618	0	0	649,618
Housing Reserve	100,000	393,000	0	493,000	100,000	28,644	0	128,644
Swimming Pool Reserve	0	500,000	0	500,000	0	0	0	0
	7,416,402	1,325,000	(300,000)	8,441,402	7,416,402	171,862	0	7,588,264

5 CAPITAL ACQUISITIONS

Capital acquisitions	Amended		YTD Actual	YTD Variance	
	Budget	YTD Budget			
	\$	\$	\$	\$	
Land - Other	509	3,950	2,961	3,906	945
Buildings - non-specialised	514	28,000	21,006	0	-21,006
Buildings - specialised	512	1,270,500	942,741	570,316	-372,425
Furniture and equipment	520	8,150	6,111	8,127	2,016
Plant and equipment	530	2,266,850	677,736	1,421,222	743,486
Acquisition of property, plant and equipment		3,577,450	1,650,555	2,003,571	353,016
Infrastructure - roads	540	5,276,350	3,601,647	1,144,823	-2,456,824
Infrastructure - Footpaths	560	222,500	166,887	7,990	-158,897
Infrastructure - Drainage	550	36,000	27,000	0	-27,000
Infrastructure - Parks & Gardens	570	350,300	262,719	211,733	-50,986
Infrastructure - Other	590	543,050	392,292	249,439	-142,853
Acquisition of infrastructure		6,428,200	4,450,545	1,613,986	-2,836,560
Total of PPE and Infrastructure		10,005,650	6,101,100	3,617,556	-2,483,544
Total capital acquisitions		10,005,650	6,101,100	3,617,556	-2,483,544
Capital Acquisitions Funded By:					
Capital grants and contributions		5,543,000	3,624,906	2,061,881	-1,563,025
Other (disposals & C/Fwd)		258,000	150,500	311,324	160,824
Reserve accounts					
Merredin-Narambeen Road Reserve		0	19,815	0	-19,815
Contribution - operations		3,904,650	2,305,879	1,244,352	-1,061,527
Capital funding total		10,005,650	6,101,100	3,617,556	-2,483,544

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.

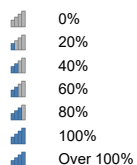
Reportable Value

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

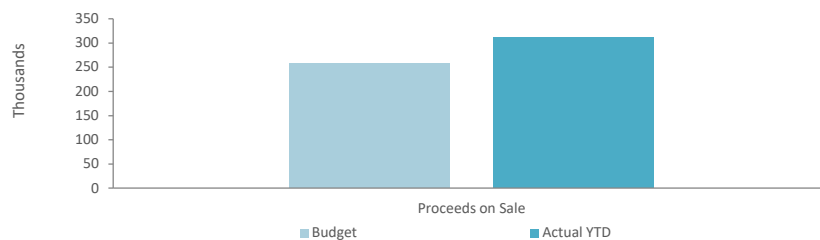


Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

	Account Description	Amended		YTD Actual	Variance (Under)/Over
		Budget	YTD Budget		
		\$	\$	\$	\$
	OTH GOV - Building (Capital)				
	Administration Building - Building (Capital)	15,000	11,250	0	11,250
	OLOPS - Plant & Equipment Other (Capital)	50,000	37,503	6,288	31,215
	ESL SES - Plant & Equipment (Capital)	150,100	0	150,120	(150,120)
	SENIORS - Building (Capital)	10,000	7,497	0	7,497
	OTH HOUSE - Building (Capital)				
	House 9 Cummings Crescent - Building (Capital)	0	0	0	0
	House 4 Cohn Street - Building (Capital)	8,000	6,003	0	6,003
	House 56 Kitchener Road - Building (Capital)	20,000	15,003	0	15,003
	OTH HOUSING - Land (Capital)				
	30 Dobson Ave (Capital)	3,950	2,961	3,906	(945)
	COM AMEN - Building (Capital)				
	Public Cons Barrack Street - Building (Capital)	5,000	3,753	0	3,753
	HALLS - Building (Capital)				
	Old Administration Building - Building (Capital)	13,500	0	0	0
	Senior Citizens Centre Building - Building (Capital)	10,000	7,497	0	7,497
	Burracoppin Sports Pavillion - Building (Capital)	15,000	11,250	0	11,250
	NMPS Common Area - Building (Capital)	0	0	0	0
	SWIM AREAS - Building (Capital)				
	SWIM AREAS - Plant & Equipment (Capital)	0	0	0	0
	SWIM AREAS - Infrastructure Other (Capital)	286,500	214,875	6,423	208,452
	Swimming Pool-Slide	123,500	92,628	16,295	76,333
	Pool - Chemical/Dosing System	25,250	18,936	25,245	(6,309)
	REC - Other Rec Facilities Building (Capital)	965,500	724,122	498,466	225,656
	REC - Plant & Equipment (Capital)	10,000	7,497	8,512	(1,015)
	REC - Infrastructure Parks & Gardens (Capital)				
	Town Centre - SOM	44,500	33,372	1,179	32,193
	Military Museum	15,000	11,250	0	11,250
	Water Tower Refurbishments-Pta	154,800	116,100	154,800	(38,700)
	Water Tower Refurbishments-Wdc	42,950	32,211	42,950	(10,739)
	Water Tower Refurbishments-Som	26,200	19,647	5,988	13,659
	Playground Shades	6,850	5,139	6,815	(1,676)
	MRCLC Playground	45,000	33,750	0	33,750
	REC - Infrastructure Other (Capital)	200,000	150,003	188,066	(38,063)
	LIBRARY - Building (Capital)				
	North Merredin Library - Building (Capital)	7,000	5,247	0	5,247
	OTHER CUL - Building (Capital)				
	Cummins Theatre - Building (Capital)	117,000	87,750	7,810	79,940
	OTHER CUL - Furniture & Equipment (Capital)	8,150	6,111	8,127	(2,016)
	ROADC - Building (Capital)	100,000	74,997	64,040	10,957
	ROADC - Roads Outside BUA - Sealed - Council Funded				
	Crooks Rd	157,600	118,197	0	118,197
	Bailey Road (Capital)	35,000	26,253	0	26,253
	ROADC - Roads Outside BUA - Council Funded Mun				
	Goldfields Rd	40,000	29,997	0	29,997
	ROADC - Roads Outside BUA - Sealed - Roads to Recovery				
	Hines Hill North Road (R2R)	194,000	145,503	193,997	(48,494)
	ROADC - Roads Outside BUA - Gravel - Roads to Recovery				
	ROADC - Roads Outside BUA - Gravel - Roads to Recovery	353,150	0	0	0
	ROADC - Roads Outside BUA - Sealed - Regional Road Group				
	Chandler-Merredin - Resurfacing (RRG)	1,300,800	975,600	283,709	691,891
	Crooks Road (RRG)	493,600	370,197	97,224	272,973
	Crooks Road (HVSPP)	2,581,200	1,935,900	569,893	1,366,007
	ROADC - Roads Outside BUA - Gravel - Regional Road Group				
	ROADC - Drainage Outside BUA (Capital)	36,000	27,000	0	27,000
	ROADC - Kerbing (Capital) Mun				
	Kerbing Replacement (Budgeting Only)	0	0	0	0
	ROADC - Footpaths and Cycleways (Capital)				
	Footpath Construction General (Budgeting Only)	0	0	0	0
	Barrack Street - Footpath Capital	8,000	6,003	7,990	(1,987)
	Barrack Street South Side - Footpath Capital	5,000	3,753	0	3,753
	ROADC - Infrastructure Other (Capital) Mun				
	Dump Point - Western Barrack Street	30,000	22,500	0	22,500
	PLANT - Plant & Equipment (Capital)	693,550	520,164	383,190	136,974
	WATER - Infrastructure other (Capital)				
	Watersmart Farms - Desalination Project	1,550	1,161	1,550	(389)
	MRWN Upgrade	5,000	3,753	4,444	(691)
	ADMIN - Building (Capital)	5,000	3,753	0	3,753
	ADMIN - Plant and Equipment (Capital)	0	0	147,600	(147,600)
	Total Expenditure	9,787,050	5,931,711	3,617,557	749,243

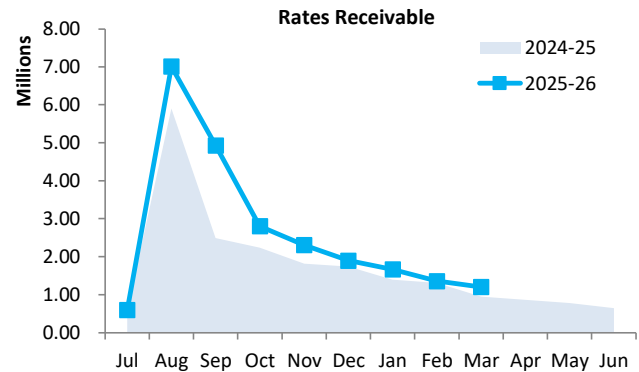
6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
Buildings									
2222	Sale of 19 (Lot 217) Carrington Way	0	0	0	0	0	24,782	24,782	0
Plant and equipment									
630	2022 Toyota kluger	24,039	40,000	15,961	0	0	0	0	0
373	2013 John Deere Skid Steere	10,399	30,000	19,601	0	0	0	0	0
182	2022 Toyota Hilux 4x4 Workmate	31,740	38,000	6,260	0	0	0	0	0
208	Grader Cat 12H	69,421	150,000	80,579	0	0	0	0	0
510	Hino FS 2848 AMT LEAF 4275	0	0	0	0	171,497	286,542	115,045	0
Parks and Reserves Infrastructure									
MCO018	Bowling Greens - Synthetic Grass (1) - Synthetic bowling greens #1	0	0	0	0	157,535	0	0	(157,535)
		135,600	258,000	122,400	0	329,032	311,324	139,827	(157,535)



7 RECEIVABLES

Rates receivable	30 June 2025	31 Mar 2026
	\$	\$
Opening arrears previous year	602,485	645,830
Levied this year	5,571,889	5,930,456
Less - collections to date	(5,528,544)	(5,373,245)
Gross rates collectable	645,830	1,203,041
Allowance for impairment of rates receivable		0
Net rates collectable	645,830	1,203,041
% Collected	89.5%	81.7%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(775)	75,032	94,692	1,404	26,448	196,801
Percentage	(0.4%)	38.1%	48.1%	0.7%	13.4%	
Balance per trial balance						
Trade receivables						196,801
Other receivables - Provisions for Doubtful Debts						40,914
Total receivables general outstanding						183,025

Amounts shown above include GST (where applicable)

KEY INFORMATION

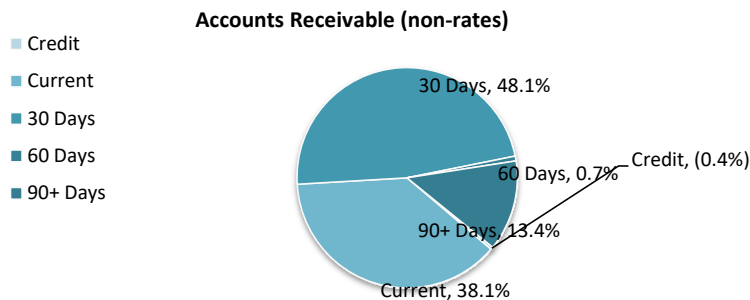
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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.



8 OTHER CURRENT ASSETS

Other current assets	Opening Balance 1 July 2025	Asset Increase	Asset Reduction	Closing Balance 31 March 2026
	\$	\$	\$	\$
Other financial assets at amortised cost				
Financial assets at amortised cost - self supporting loans	40,611	0	(20,058)	20,553
Inventory				
Fuel	23,923	36,142	0	60,065
Other assets				
Accrued income	316,114	0	(156,718)	159,396
Total other current assets	380,648	36,142	(176,776)	240,014
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Other 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.

Inventory

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

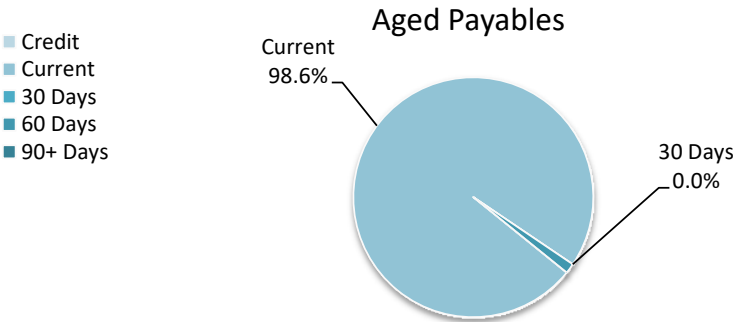
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	717,433	0	10,018	127	727,579
Percentage	0.0%	98.6%	0.0%	1.4%	0.0%	
Balance per trial balance						
Sundry creditors						727,579
Income in Advance						165,647
Payroll Creditors						12,351
Other Expenses						127,305
Total payables general outstanding						1,060,274

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.



10 BORROWINGS

Repayments - borrowings

Information on borrowings Particulars	Loan No.	New Loans			Principal Repayments		Principal Outstanding		Interest Repayments	
		1 July 2025	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
CEACA Housing	217	135,451	0	0	(66,667)	(66,700)	68,784	68,751	(1,888)	(1,900)
CBD Redevelopment	219	1,359,061	0	0	(126,274)	(126,300)	1,232,787	1,232,761	(34,023)	(57,950)
		1,494,512	0	0	(192,941)	(193,000)	1,301,571	1,301,512	(35,911)	(59,850)
Self supporting loans										
Merrittville	215	151,246	0	0	(20,058)	(40,600)	131,188	110,646	(1,626)	(7,000)
		151,246	0	0	(20,058)	(40,600)	131,188	110,646	(1,626)	(7,000)
Total		1,645,758	0	0	(212,999)	(233,600)	1,432,759	1,412,158	(37,537)	(66,850)
Current borrowings		233,551					20,552			
Non-current borrowings		1,412,207					1,412,207			
		1,645,758					1,432,759			

All debenture repayments were financed by general purpose revenue.
 Self supporting loans are financed by repayments from third parties.

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.

11 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2025	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 March 2026
		\$	\$	\$	\$	\$
Other current liabilities						
Other liabilities						
Contract liabilities		1,563,213	0	0	(80,360)	1,482,853
LG Professionals Australia - WA Central Wheatbelt Branch Fund		8,637	0	1,441	0	10,078
Total other liabilities		1,571,850	0	1,441	(80,360)	1,492,931
Employee Related Provisions						
Provision for annual leave		297,708	0	0	0	297,708
Provision for long service leave		196,624	0	0	0	196,624
Total Provisions		494,332	0	0	0	494,332
Total other current liabilities		2,066,182	0	1,441	(80,360)	1,987,263

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 12

KEY INFORMATION

Provisions

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

Employee Related Provisions

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

Contract liabilities

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

Capital grant/contribution liabilities

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

12 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue					YTD Revenue Actual
	Liability	Increase in Liability	Decrease in Liability (As revenue)	Liability	Current Liability	Amended Budget Revenue	YTD Budget	Annual Budget	Budget Variations	Expected	
	1 July 2025			31 Mar 2026	31 Mar 2026						
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies											
Operating grants and subsidies											
Governance											
General purpose funding											
GEN PUR - Financial Assistance Grant - General	0	0	0	0	0	1,044,000	783,000	0	0	0	782,997
GEN PUR - Financial Assistance Grant - Roads	0	0	0	0	0	556,850	417,639	0	0	0	417,630
Law, order, public safety											
ESL BFB - Operating Grant	0	0	0	0	0	65,500	49,122	0	0	0	57,342
ESL SES - Operating Grant	0	0	0	0	0	14,600	10,950	0	0	0	10,950
ESL SES - Capital Grant				0		2,300	1,725			0	0
Education and welfare											
SENIORS - Reimbursements	0	0	0	0	0	7,000	5,250	0	0	0	3,736
WELFARE - Youth Grants	0	0	0	0	0	2,500	0	0	0	0	0
WELFARE - Community Development Grants	0	0	0	0	0	35,950	32,605	0	0	0	15,473
Housing											
OTH HOUSE - Rental Reimbursements	0	0	0	0	0	0	0	0	0	0	0
Community amenities											
SAN - Contributions & Donations	0	0	0	0	0	105,100	105,100	0	0	0	0
Recreation and culture											
Swim Areas-Grants	0	0	0	0	0	0	0	0	0	0	0
Library - Other Grants	0	0	0	0	0	1,500	1,125	0	0	0	1,499
OTH CUL - Grants - Theatre Shows	0	0	0	0	0	5,000	3,762	0	0	0	0
Transport											
ROADM - Street Lighting Subsidy	0	0	0	0	0	23,000	17,253	0	0	0	0
ROADM - Direct Road Grant (MRWA)	0	0	0	0	0	308,400	231,300	0	0	0	308,427
Economic services											
TOURISM - Central Wheatbelt Map	0	0	0	0	0	3,000	2,250	0	0	0	3,686
TOURISM - Other Income Relating to Tourism & Area Promotion	0	0	0	0	0	6,500	4,896	0	0	0	21,012
Other property and services											
SAL - Reimbursement - Parental Leave	0	0	0	0	0	32,800	24,597	0	0	0	0
	0	0	0	0	0	2,214,000	1,690,574	0	0	0	1,622,752
TOTALS	0	0	0	0	0	2,214,000	1,690,574	0	0	0	1,622,752

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities				Capital grants, subsidies and contributions revenue						
	Liability 1 July 2025	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 Mar 2026	Current Liability 31 Mar 2026	Amended Budget Revenue	YTD Budget	Annual Budget	Budget Variations	Expected	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies											
Non-operating grants and subsidies											
Law, order, public safety											
ESL SES - Capital Grant	0	0		0		150,100	12,508			0	150,120
Recreation and culture											
REC - Contributions & Donations	0	0		0		100,000	74,997	0	0	0	0
REC - Grants	0	0		0		300,000	300,000	0	0	0	276,000
REC - Other Capital Contributions	0	0		0		319,200	239,400	0	0	0	319,202
Transport											
ROADC - Regional Road Group Grants (MRWA)	257,881	0		257,881		1,209,750	907,314	0	0	0	346,812
ROADC - Roads to Recovery Grant	0	0		0		616,000	462,000	0	0	0	0
ROADC - Heavy Vehicle Safety and Productivity Program	1,265,536	0		1,265,536		1,247,950	623,976	0	0	0	0
ROADC-External Income-Crooks Road	0	0		0		181,800	181,800	0	0	0	181,818
WATER - PTA Water Tower	39,795	0		39,795		55,000	41,247	0	0	0	55,000
	1,563,213	0	0	1,563,213	0	5,543,000	2,956,842	0	0	0	2,061,881
TOTALS	1,563,213	0	0	1,563,213	0	5,543,000	2,956,842	0	0	0	2,061,881

**SHIRE OF MERREDIN
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 31 MARCH 2026**

14 TRUST FUND

Funds held at balance date which are required by legislation to be credited to the trust fund and which are not included in the financial statements are as follows:

Description	Opening Balance 1 July 2025	Amount Received	Amount Paid	Closing Balance 31 March 2026
	\$	\$	\$	\$
LG Professionals Australia - WA Central Wheatbelt Branch Fund	8,637	1,441	0	10,078
	8,637	1,441	0	10,078

SHIRE OF MERREDIN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2026

15 BUDGET AMENDMENTS

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

Description	Council Resolution	Classification	Non Cash Adjustment \$	Increase in Available Cash \$	Decrease in Available Cash \$	Amended Budget Running Balance \$
Budget adoption						1,039
Opening surplus	83699	Opening surplus/(deficit)		812,657		813,696
2030189 - RATES - Subscriptions & Publications	83699	Non cash item				813,696
3030130 - RATES - Rates Levied - Synergy	83699	Operating revenue	4,000		(744)	812,952
3030140 - RATES - Ex-Gratia Rates	83699	Operating revenue		2,550		815,502
3030210 - GEN PUR - Financial Assistance Grant - General	83699	Operating revenue			(95,000)	719,502
3030211 - GEN PUR - Financial Assistance Grant - Roads	83699	Operating revenue			(60,000)	659,502
3030245 - GEN PUR - Interest Earned - Reserve Funds	83699	Operating revenue			(5,000)	654,502
3030246 - GEN PUR - Interest Earned - Municipal Funds	83699	Operating revenue			(5,000)	649,502
4030384 - INVEST - Transfer to Building Reserve	83699	Capital expenses	20,000			674,502
4030386 - INVEST - Transfer to ICT Reserve	83699	Capital expenses		(2,550)		672,002
4030393 - INVEST - Transfer to Recreation Facilities Reserve	83699	Capital expenses		(31,650)		640,352
4030397 - INVEST - Transfer to Housing Reserve	83699	Capital expenses			(31,650)	608,702
5030386 - INVEST - Transfer from ICT Reserve	83699	Capital revenue		450,000		1,059,602
5030395 - INVEST - Transfer from Merredin Naarembeen Road Reserve	83699	Capital expenses		(47,550)		1,012,052
2040141 - MEMBERS - Subscriptions & Publications	83699	Operating expenses		(5,000)		1,007,052
2040188 - MEMBERS - Chambers Operating Expenses	83699	Operating expenses		(1,200)		1,005,852
2040251 - OTH GOV - Consultancy - Strategic	83699	Operating expenses		(18,000)		987,852
2040299 - OTH GOV - Administration Allocated	83699	Non cash item	(4,050)			983,802
2050199 - FIRE - Administration Allocated	83699	Non cash item	50			983,852
2050216 - ANIMAL - Contract Ranger Services	83699	Operating expenses		(5,000)		978,852
2050299 - ANIMAL - Administration Allocated	83699	Non cash item	(2,050)			976,802
2050390 - OL OPS - Administration Allocated	83699	Non cash item	1,050			977,852
2050569 - ESL BFB - Plant & Equipment \$1200 to \$5000	83699	Capital expenses		(2,300)		975,552
2050515 - ESL BFB - Capital Grant	83699	Capital revenue		2,300		977,852
2070490 - HEALTH - Administration Allocated	83699	Non cash item	50			978,352
2070553 - PEST - Pest Control Programs	83699	Operating expenses		(2,000)		976,352
W0304 - St Mary's Community Grant	83699	Operating expenses		(10,000)		966,352
W0305 - Wheatbelt AgCare Community Grant	83699	Operating expenses		(2,000)		964,352
2080487 - SENIORS - Other Expenses (management fee)	83699	Operating expenses		(2,000)		962,352
2080488 - SENIORS - Building Operations Muni	83699	Operating expenses		(20,000)		942,352
2080489 - SENIORS - Building Maintenance Muni	83699	Operating expenses		(25,000)		917,352
2080492 - SENIORS - Depreciation Muni	83699	Non cash item	55,000			972,352
2080499 - SENIORS - Administration Allocated Muni	83699	Non cash item	(46,300)			926,052
3080420 - SENIORS - Fees & Charges	83699	Operating revenue		22,500		948,552
4080410 - SENIORS - Building (Capital) Muni	83699	Capital expenses		(20,000)		928,552
CD101 - Community Development Events	83699	Operating expenses		6,700		935,252
CD144 - Tea and Tech Program	83699	Operating expenses		(5,300)		929,952
CD105 - Blue Light Grant Funding	83699	Operating revenue		(2,000)		927,952
CD144 - Tea and Tech - Grant Funding	83699	Operating revenue		5,300		933,252
BO031 - House 5 Dobson Way - Building Operations	83699	Operating expenses		1,300		934,552
BO034 - House 17 Cummings Crescent - Building Operations	83699	Operating expenses		100		934,652
BO036 - House 10 Coth Street - Building Operations	83699	Operating expenses		500		935,152
BO037 - House 69A Coronation Street - Building Operations	83699	Operating expenses		(100)		935,052
BO040 - House 15B Carrington Way - Building Operations	83699	Operating expenses		450		935,502
BO041 - House 7 King Street - Building Operations	83699	Operating expenses		(1,100)		934,402
BO044 - House 56 Kitchener Road - Building Operations	83699	Operating expenses		(250)		934,152
BM030 - House 16 Dobson Way - Building Maintenance	83699	Operating expenses		(10,000)		924,152
BM032 - House 9 Cummings Crescent - Building Maintenance	83699	Operating expenses		(50)		924,102
BM037 - House 69A Coronation Street - Building Maintenance	83699	Operating expenses		30		924,132
BM041 - House 7 King Street - Building Maintenance	83699	Operating expenses		(1,000)		923,132
BM044 - House 56 Kitchener Road - Building Maintenance	83699	Operating expenses		(1,700)		921,432
2090299 - OTH HOUSE - Administration Allocated	83699	Non cash item	25,200			946,632
BC056 - 30 Dobson Avenue - Land (Capital)	83699	Capital expenses		3,550		950,182
2100199 - SAN - Administration Allocated	83699	Non cash item	(2,000)			948,182
3100100 - SAN - Contraints & Donations	83699	Operating revenue		300		951,182
3100120 - SAN - Domestic Refuse Collection Services	83699	Operating revenue		(6,300)		944,882
3100125 - SAN - Domestic Recycling Services	83699	Operating revenue		(14,800)		930,082
3100135 - SAN - Other Income	83699	Operating revenue		(10,000)		920,082
2100599 - ENVIRON - Administration Allocated	83699	Non cash item	(2,050)			918,032
2100600 - PLAN - Employee Costs	83699	Operating expenses		(7,800)		910,232
2100685 - PLAN - Legal Expenses	83699	Operating expenses		(1,500)		908,732
2100690 - PLAN - Administration Allocated	83699	Operating expenses		50	0	908,782
3100620 - PLAN - Planning Application Fees	83699	Operating revenue		4,000		912,782
2100711 - COM AMEN - Cemetery Burials	83699	Operating expenses		(2,000)		910,782
BO059 - Public Cons Cemeteries - Building Operations	83699	Operating expenses		(5,000)		905,782
BO060 - Public Cons Barrack Street - Building Operations	83699	Operating expenses		2,000		907,782
BO061 - Public Cons Apex Park - Building Operations	83699	Operating expenses		3,000		910,782
BM060 - Public Cons Barrack Street - Building Maintenance	83699	Operating expenses		2,250		913,032
BM061 - Public Cons Apex Park Street - Building Maintenance	83699	Operating expenses		1,250		914,282
BM062 - Public Cons Cemetery - Building Maintenance	83699	Operating expenses		(3,500)		910,782
2100799 - COM AMEN - Administration Allocated	83699	Non cash item	2,000			912,782
BM009 - Senior Citizens Centre - Building Maintenance	83699	Operating expenses		(10,000)		902,782
BM015 - Burracoppin Hall - Building Maintenance	83699	Operating expenses		(3,500)		899,282
2110199 - HALLS - Administration Allocated	83699	Non cash item	(50)			898,782
BC009 - Senior Citizens Centres - Building (Capital)	83699	Capital expenses		(2,000)		896,782
BC015 - Burracoppin Hall - Building (Capital)	83699	Operating expenses		22,000		918,782
2110299 - SWIM AREAS - Administration Allocated	83699	Non cash item	50			918,832
4110230 - SWIM AREAS - Plant & Equipment (Capital)	83699	Capital expenses		(8,500)		910,332
4110290 - SWIM AREAS - Infrastructure Other (Capital)	83699	Capital expenses		(1,500)		908,832
2110355 - REC - MRCLC - Building Operations	83699	Operating expenses		(17,000)		891,832
2110365 - REC - Parks & Gardens Maintenance Operations	83699	Operating expenses		(5,000)		886,832
W0027 - Merredin Rec Centre Oval	83699	Operating expenses		5,000		891,832
2110392 - REC - Depreciation Muni	83699	Non cash item	337,800			1,229,632
2110390 - REC - Administration Allocated	83699	Non cash item	(2,000)			1,227,632
4110330 - REC - Plant & Equipment (Capital)	83699	Capital expenses		(25,000)		1,202,632
4110390 - REC - Infrastructure Other (Capital)	83699	Capital expenses		(200,000)		1,002,632
2110599 - LIBRARY - Administration Allocated	83699	Non cash item	50			1,002,682
2110690 - HERITAGE - Administration Allocated	83699	Non cash item	(2,050)			1,000,632
CT205 - Festival of Small Halls	83699	Operating expenses		(3,700)		996,932
CTE174 - Festival of Small Hands	83699	Operating expenses		3,000		1,000,932
2110785 - OTH CUL - Expensed Minor Asset Purchases	83699	Operating expenses		(5,000)		995,932
2110789 - OTH CUL - Administration Allocated	83699	Non cash item	2,000			997,932
CT1052 - Roman Rydnetsky	83699	Operating revenue		50		1,000,432
CT1158 - Dreams of a Lonely Planet	83699	Operating revenue		(1,000)		999,432
CT1166 - Aladdin and His Magic Smartwatch	83699	Operating revenue		350		1,000,782
3120118 - ROADC - Wheatbelt Secondary Freight Network	83699	Capital revenue		(308,050)		692,732
3120121 - ROADC - External Income-Cooks Road Muni	83699	Operating revenue			(18,200)	674,532
4120141 - ROADC - Roads Outside BUA - Sealed - Council	83699	Capital expenses	332,000			1,006,532
4120145 - ROADC - Roads Outside BUA - Sealed - Roads to Recovery	83699	Capital expenses		(198,000)		808,532
4120146 - ROADC - Roads Outside BUA - Gravel - Roads to Recovery	83699	Capital expenses		616,000		1,424,532
4120147 - ROADC - Roads Outside BUA - Formed - Roads to Recovery	83699	Capital expenses		(418,000)		1,006,532
2120212 - ROADC - Road Maintenance - Sealed Outside BUA	83699	Operating expenses		(17,000)		989,532
2120213 - ROADC - Road Maintenance - Gravel Outside BUA	83699	Operating expenses		17,000		1,006,532
2120599 - LICENSING - Administration Allocated	83699	Non cash item	3,900			1,010,432
W0213 - Central Wheatbelt Map	83699	Operating expenses		5,000		1,015,432
2130299 - TOURISM - Administration Allocated	83699	Non cash item	50			1,015,482
W0251 - Central Wheatbelt Map	83699	Operating revenue		(5,000)		1,010,482
W0253 - Regional Marketing Campaigns	83699	Operating revenue		3,900		1,014,382
W0256 - Tourism Package Income	83699	Operating revenue		250		1,016,882
2130300 - BUILD - Employee Costs	83699	Operating expenses		(14,800)		1,002,082
2130390 - BUILD - Administration Allocated	83699	Non cash item	2,050			1,004,132
3130320 - BUILD - Fees & Charges (Licenses) Muni	83699	Operating revenue		(1,000)		1,003,132
2130899 - OTH ECON - Administration Allocated	83699	Non cash item	21,150			1,024,282
2140187 - PRIVATE - Other Expenses Muni	83699	Operating expenses		(18,300)		1,005,982
3140120 - PRIVATE - Private Works Income Muni	83699	Operating revenue		(2,000)		1,003,982
2140215 - ADMIN - Printing and Stationery Muni	83699	Operating expenses		1,000		1,004,982
W0060 - Corporate Business Systems	83699	Operating expenses		4,000		1,008,982
W0061 - 3rd Party Mice Agreements	83699	Operating expenses		(5,000)		1,003,982
W0066 - IT Equipment	83699	Operating expenses		2,000		1,005,982
2140252 - ADMIN - Consultants Muni	83699	Operating expenses		2,000		1,007,982
2140284 - ADMIN - Audit Fees	83699	Operating expenses		(4,000)		1,003,982
3140235 - ADMIN - Other Income Relating to Administration Muni	83699	Operating revenue		200		1,004,182
2140300 - PWO - Employee Costs Muni	83699	Operating expenses		4,650		1,008,832
2140304 - PWO - Training & Development Muni	83699	Operating expenses		(100)		1,008,732
2140311 - PWO - Consultancy	83699	Operating expenses		500		1,009,232
2140330 - PWO - WHS and Toolbox Meetings	83699	Operating expenses		(3,000)		1,006,232
2140399 - PWO - Administration Allocated	83699	Non cash item	(2,050)			1,004,182
2140503 - SAL - Workers Compensation Expenses Muni	83699	Operating expenses		(50,000)		954,182
2140500 - SAL - Parental Leave Payment (Government) Muni	83699	Operating expenses		(9,000)		945,182
3140501 - SAL - Reimbursement - Workers Compensation	83699	Operating revenue		50,000		995,182
3140502 - SAL - Reimbursement - Parental Leave	83699	Operating revenue		9,000		1,004,182
2140761 - UNCLASS - Insurance Expenditure Muni	83699	Operating expenses		(5,000)		999,182
3140736 - UNCLASS - Insurance Income	83699	Operating revenue		(5,000)		994,182
4140220 - ADMIN - Plant and Equipment (Capital) Muni	83699	Capital expenses		(560,000)		434,182
				2,415,487	(2,410,574)	5,913