

# SHIRE OF MERREDIN

## MONTHLY FINANCIAL REPORT

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

For the period ended 30 November 2025

*LOCAL GOVERNMENT ACT 1995*

*LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996*

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**SHIRE OF MERREDIN**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 30 NOVEMBER 2025**

Note	Adopted Budget Estimates (a)	YTD Budget Estimates (b)	YTD Actual (c)	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/(b)	Var. %	
	\$	\$	\$	\$	%		
<b>OPERATING ACTIVITIES</b>							
<b>Revenue from operating activities</b>							
General rates	5,846,844	2,436,185	<b>5,836,367</b>	3,400,182	139.57%	▲	
Rates excluding general rates	89,400	37,250	<b>91,977</b>	54,727	146.92%	▲	
Grants, subsidies and contributions	2,363,350	1,145,471	<b>1,204,354</b>	58,883	5.14%		
Fees and charges	923,250	384,688	<b>772,866</b>	388,178	100.91%	▲	
Interest revenue	435,050	181,271	<b>304,294</b>	123,023	67.87%	▲	
Other revenue	330,900	137,875	<b>292,894</b>	155,019	112.43%	▲	
Profit on asset disposals	122,400	10,200	<b>0</b>	(10,200)	(100.00%)	▼	
	<b>10,111,194</b>	<b>4,332,940</b>	<b>8,502,752</b>	<b>4,169,812</b>	96.24%		
<b>Expenditure from operating activities</b>							
Employee costs	(4,930,800)	(2,054,500)	<b>(1,758,887)</b>	295,613	14.39%	▲	
Materials and contracts	(3,848,800)	(1,603,667)	<b>(1,447,995)</b>	155,672	9.71%		
Utility charges	(579,600)	(241,500)	<b>(188,060)</b>	53,440	22.13%	▲	
Depreciation	(5,399,100)	(2,249,625)	<b>(1,978,551)</b>	271,074	12.05%	▲	
Finance costs	(66,850)	(27,854)	<b>(7,635)</b>	20,219	72.59%	▲	
Insurance	(268,200)	(111,750)	<b>(8,830)</b>	102,920	92.10%	▲	
Other expenditure	(383,950)	(159,979)	<b>(91,293)</b>	68,686	42.93%	▲	
	<b>(15,477,300)</b>	<b>(6,448,875)</b>	<b>(5,481,251)</b>	<b>967,624</b>	15.00%		
Non cash amounts excluded from operating activities	2(c)	5,276,700	<b>5,213,416</b>	0	0.00%		
<b>Amount attributable to operating activities</b>		<b>(89,406)</b>	<b>3,097,481</b>	<b>8,234,917</b>	<b>5,137,436</b>	165.86%	
<b>INVESTING ACTIVITIES</b>							
<b>Inflows from investing activities</b>							
Proceeds from capital grants, subsidies and contributions	4,390,750	1,406,756	<b>842,832</b>	(563,924)	(40.09%)	▼	
Proceeds from disposal of assets	258,000	21,500	<b>0</b>	(21,500)	(100.00%)	▼	
Proceeds from financial assets at amortised cost - self supporting loans	40,600	3,383	<b>20,058</b>	16,675	492.85%	▲	
	<b>4,689,350</b>	<b>1,431,639</b>	<b>862,890</b>	<b>(568,749)</b>	(39.73%)		
<b>Outflows from investing activities</b>							
Payments for property, plant and equipment	(1,787,500)	(767,030)	<b>(308,504)</b>	458,526	59.78%	▲	
Payments for construction of infrastructure	(6,481,850)	(2,683,890)	<b>(758,023)</b>	1,925,867	71.76%	▲	
	<b>(8,269,350)</b>	<b>(3,450,920)</b>	<b>(1,066,527)</b>	<b>2,384,393</b>	69.09%		
<b>Amount attributable to investing activities</b>		<b>(3,579,999)</b>	<b>(2,019,281)</b>	<b>(203,637)</b>	<b>1,815,644</b>	89.92%	
<b>FINANCING ACTIVITIES</b>							
<b>Inflows from financing activities</b>							
Transfer from reserves	47,550	3,963	<b>0</b>	(3,963)	(100.00%)		
	<b>47,550</b>	<b>3,963</b>	<b>0</b>	<b>(3,963)</b>	(100.00%)		
<b>Outflows from financing activities</b>							
Repayment of borrowings	(233,600)	(19,467)	<b>(115,587)</b>	(96,120)	(493.77%)	▼	
Transfer to reserves	(735,000)	(61,250)	<b>(96,194)</b>	(34,944)	(57.05%)	▼	
	<b>(968,600)</b>	<b>(80,717)</b>	<b>(211,781)</b>	<b>(131,064)</b>	(162.38%)		
<b>Amount attributable to financing activities</b>		<b>(921,050)</b>	<b>(76,754)</b>	<b>(211,781)</b>	<b>(135,027)</b>	(175.92%)	
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>							
<b>Surplus or deficit at the start of the financial year</b>							
Amount attributable to operating activities	2(a)	4,612,994	<b>4,612,994</b>	<b>5,502,688</b>	889,694	19.29%	▲
Amount attributable to investing activities		(89,406)	<b>3,097,481</b>	<b>8,234,917</b>	<b>5,137,436</b>	165.86%	▲
Amount attributable to financing activities		(3,579,999)	<b>(2,019,281)</b>	<b>(203,637)</b>	<b>1,815,644</b>	89.92%	▲
<b>Surplus or deficit after imposition of general rates</b>		(921,050)	(921,050)	(211,781)	709,269	77.01%	▲
		<b>22,539</b>	<b>5,614,440</b>	<b>13,322,187</b>	<b>7,707,747</b>	137.28%	

**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 30 NOVEMBER 2025**

	<b>Actual</b> <b>30 June 2025</b>	<b>Actual as at</b> <b>30 November 2025</b>
	\$	\$
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	14,749,289	16,613,346
Trade and other receivables	861,624	3,402,477
Other financial assets	40,611	20,553
Inventories	23,923	45,107
Other assets	316,114	159,396
<b>TOTAL CURRENT ASSETS</b>	<b>15,991,561</b>	<b>20,240,879</b>
<b>NON-CURRENT ASSETS</b>		
Trade and other receivables	126,465	126,465
Other financial assets	249,910	249,910
Inventories	184,000	184,000
Property, plant and equipment	28,378,818	28,056,286
Infrastructure	213,951,995	213,362,504
<b>TOTAL NON-CURRENT ASSETS</b>	<b>242,891,188</b>	<b>241,979,165</b>
<b>TOTAL ASSETS</b>	<b>258,882,749</b>	<b>262,220,044</b>
<b>CURRENT LIABILITIES</b>		
Trade and other payables	974,320	680,709
Contract liabilities	1,563,213	1,482,853
Other liabilities	0	8,690
Borrowings	233,551	117,964
Employee related provisions	494,332	494,332
<b>TOTAL CURRENT LIABILITIES</b>	<b>3,265,416</b>	<b>2,784,548</b>
<b>NON-CURRENT LIABILITIES</b>		
Borrowings	1,412,207	1,412,207
Employee related provisions	103,789	103,789
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>1,515,996</b>	<b>1,515,996</b>
<b>TOTAL LIABILITIES</b>	<b>4,781,412</b>	<b>4,300,544</b>
<b>NET ASSETS</b>	<b>254,101,337</b>	<b>257,919,500</b>
<b>EQUITY</b>		
Retained surplus	61,629,617	65,351,586
Reserve accounts	7,416,402	7,512,596
Revaluation surplus	185,055,318	185,055,318
<b>TOTAL EQUITY</b>	<b>254,101,337</b>	<b>257,919,500</b>

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 30 NOVEMBER 2025**

## **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 30 November 2025

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

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

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

### **MATERIAL ACCOUNTING POLICIES**

Material accounting policies utilised in the preparation of these statements are as described within the 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 30 NOVEMBER 2025**

## 2 NET CURRENT ASSETS INFORMATION

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

	Note	1 July 2025	30 June 2025	30 November 2025
<b>Current assets</b>		\$	\$	\$
Cash and cash equivalents		8,132,565	14,749,289	16,613,346
Trade and other receivables		958,881	861,629	3,402,477
Inventories		23,923	23,923	45,107
Other assets		639,070	316,114	159,396
		9,754,439	15,950,955	20,220,326
<b>Less: current liabilities</b>				
Trade and other payables		(916,524)	(974,320)	(680,709)
Capital grant/contribution liability		(208,079)	(1,563,213)	(1,482,853)
Borrowings		0	(233,551)	(117,964)
Employee related provisions		(516,573)	(494,332)	(494,332)
LG Professional Wheatbelt Branch Funds		(8,372)	0	(8,690)
		(1,649,548)	(3,265,416)	(2,784,548)
Net current assets		8,104,891	12,685,539	17,435,778
Less: Total adjustments to net current assets	2(b)	(8,103,852)	(7,182,851)	(7,394,632)
<b>Closing funding surplus / (deficit)</b>		<b>1,039</b>	<b>5,502,688</b>	<b>10,041,146</b>

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

<b>Adjustments to net current assets</b>			
Less: Reserve accounts		(8,103,852)	(7,512,596)
- Current portion of borrowings		0	117,964
<b>Total adjustments to net current assets</b>	<b>2(a)</b>	<b>(8,103,852)</b>	<b>(7,182,851)</b>
			<b>(7,394,632)</b>

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

<b>Adjustments to operating activities</b>			
Less: Profit on asset disposals	(122,400)	(231,212)	0
Add: Loss on asset disposals	0	24,440	0
Add: Depreciation	5,399,100	5,420,188	1,978,551
<b>Total non-cash amounts excluded from operating activities</b>	<b>5,276,700</b>	<b>5,213,416</b>	<b>1,978,551</b>

## **CURRENT AND NON-CURRENT CLASSIFICATION**

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the local governments' operational cycle.

**SHIRE OF MERREDIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 30 NOVEMBER 2025**

### 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. %	
	\$	%	
<b>Revenue from operating activities</b>			
<b>General rates</b> Rates is trending with a higher variance due to timing only. Budget allocated evenly throughout the year in finance system, though income is generally based around repayment dates.	3,400,182	139.57%	▲
<b>Fees and charges</b> 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.	388,178	100.91%	▲
<b>Interest revenue</b> Interest rates have increased since the beginning of financial year, leading to higher-than-budgeted interest received on council investments. Penalty interest received has also been slightly higher than budgeted to date.	123,023	67.87%	▲
<b>Other revenue</b> Variance is due to Workers compensation and Insurance claim reimbursements received. Income from ticket sales also incorrectly costed, this will be corrected in December.	155,019	112.43%	▲
<b>Profit on asset disposals</b> Sale of plant items to occur later in financial year.	(10,200)	(100.00%)	▼
<b>Expenditure from operating activities</b>			
<b>Employee costs</b> Organisational vacancies have contributed to a reduction in employee costs spent to date. Workers Compensation expenses will be allocated to expense accounts later in the year.	295,613	14.39%	▲
<b>Depreciation</b> Depreciation lower than budgeted due to November depreciation not yet being completed.	271,074	12.05%	▲
<b>Insurance</b> Payment made to insureres, allocation journals to move costs to specific expense accounts to be completed in December.	102,920	92.10%	▲
<b>Inflows from investing activities</b>			
<b>Proceeds from capital grants, subsidies and contributions</b> 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 related to Crooks Rd grant funding.	(563,924)	(40.09%)	▼
<b>Proceeds from disposal of assets</b> Sale of plant items to occur later in financial year.	(21,500)	(100.00%)	▼
<b>Payments for property, plant and equipment</b> Capital expenditure not yet completed.	458,526	59.78%	▲
<b>Payments for construction of infrastructure</b> Capital expenditure not yet completed.	1,925,867	71.76%	▲
<b>Repayment of borrowings</b> Loan repayments lower than budgeted due to timing of loan repayments.	(96,120)	(493.77%)	▼

**SHIRE OF MERREDIN**  
**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 MERREDIN**  
**SUPPLEMENTARY INFORMATION**  
**FOR THE PERIOD ENDED 30 NOVEMBER 2025**

**1 KEY INFORMATION**

**Funding Surplus or Deficit Components**

**Funding surplus / (deficit)**

	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$4.61 M	\$4.61 M	\$5.50 M	\$0.89 M
Closing	\$0.02 M	\$5.61 M	\$13.32 M	\$7.71 M

Refer to Statement of Financial Activity

**Cash and cash equivalents**

	\$16.60 M	% of total
Unrestricted Cash	\$9.09 M	54.8%
Restricted Cash	\$7.51 M	45.2%

Refer to 3 - Cash and Financial Assets

**Payables**

	\$0.68 M	% Outstanding
Trade Payables	\$0.31 M	
0 to 30 Days		93.4%
Over 30 Days		6.6%
Over 90 Days		0.2%

Refer to 9 - Payables

**Receivables**

	\$1.10 M	% Collected
Rates Receivable	\$2.30 M	64.9%
Trade Receivable	\$1.10 M	% Outstanding
Over 30 Days		51.5%
Over 90 Days		35.8%

Refer to 7 - Receivables

**Key Operating Activities**

**Amount attributable to operating activities**

Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.09 M)	\$3.10 M	\$8.23 M	\$5.14 M

Refer to Statement of Financial Activity

**Rates Revenue**

YTD Actual	\$5.84 M	% Variance
YTD Budget	\$2.44 M	
		139.6%

**Grants and Contributions**

YTD Actual	\$1.20 M	% Variance
YTD Budget	\$1.15 M	
		5.1%

Refer to 12 - Grants and Contributions

**Fees and Charges**

YTD Actual	\$0.77 M	% Variance
YTD Budget	\$0.38 M	
		100.9%

Refer to Statement of Financial Activity

**Key Investing Activities**

**Amount attributable to investing activities**

Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$3.58 M)	(\$2.02 M)	(\$0.20 M)	\$1.82 M

Refer to Statement of Financial Activity

**Proceeds on sale**

YTD Actual	\$0.00 M	%
Adopted Budget	\$0.26 M	(100.0%)

Refer to 6 - Disposal of Assets

**Asset Acquisition**

YTD Actual	\$0.76 M	% Spent
Adopted Budget	\$6.48 M	
		(88.3%)

Refer to 5 - Capital Acquisitions

**Capital Grants**

YTD Actual	\$0.84 M	% Received
Adopted Budget	\$4.39 M	
		(80.8%)

Refer to 5 - Capital Acquisitions

**Key Financing Activities**

**Amount attributable to financing activities**

Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.92 M)	(\$0.08 M)	(\$0.21 M)	(\$0.14 M)

Refer to Statement of Financial Activity

**Borrowings**

Principal repayments	(\$0.12 M)
Interest expense	(\$0.01 M)
Principal due	\$1.53 M

Refer to 10 - Borrowings

**Reserves**

Reserves balance	\$7.51 M
Net Movement	\$0.10 M

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 30 NOVEMBER 2025**

**2 KEY INFORMATION - GRAPHICAL**



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

SHIRE OF MERREDIN  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 30 NOVEMBER 2025

3 CASH AND FINANCIAL ASSETS AT AMORTISED COST

Description	Classification	Unrestricted	Reserve Accounts	Total	Trust	Institution	Interest Rate	Maturity Date
Cash on hand		\$ 7,619,784	\$ 0	\$ 7,619,784	\$ 0	Commonwealth		
Municipal Bank Account		950	0	950	0			
Petty Cash - Admin		400	0	400	0			
Float - MRCLC		735,462	0	735,462	0	Commonwealth	4.24%	13/05/2026
Municipal Investment Account		735,462	0	735,462	0	Commonwealth	4.30%	13/11/2026
Reserve Bank Account		0	7,512,597	7,512,597	0	Commonwealth	3.75%	At Call
Trust Cash at Bank		0	0	0	8,690	Commonwealth		
<b>Total</b>		<b>9,092,059</b>	<b>7,512,597</b>	<b>16,604,656</b>	<b>8,690</b>			
<b>Comprising</b>								
Cash and cash equivalents		9,092,059	7,512,597	16,604,656	8,690			
		<b>9,092,059</b>	<b>7,512,597</b>	<b>16,604,656</b>	<b>8,690</b>			

**KEY INFORMATION**

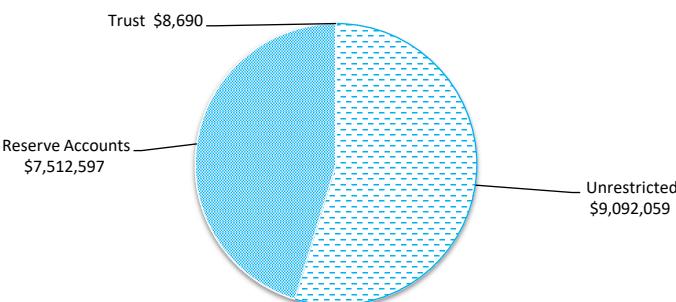
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of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

Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

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

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

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 8 - Other assets.



**SHIRE OF MERREDIN**  
**SUPPLEMENTARY INFORMATION**  
**FOR THE PERIOD ENDED 30 NOVEMBER 2025**

**4 RESERVE ACCOUNTS**

Reserve account name	Budget				Actual			
	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Reserve accounts restricted by legislation</b>								
Land & Development Reserve	1,648,776	0	0	1,648,776	1,648,776	0	0	1,648,776
ICT Reserve	490,207	120,000	0	610,207	490,207	48,097	0	538,304
Disaster Relief Reserve	259,071	0	0	259,071	259,071	0	0	259,071
Recreation Development Reserve	1,091,819	87,500	0	1,179,319	1,091,819	16,032	0	1,107,851
Unspent Capital Works Reserve	386,142	0	0	386,142	386,142	0	0	386,142
Merredin-Narambeen Road Reserve	1,078,038	0	-47,550	1,030,488	1,078,038	0	0	1,078,038
<b>Reserve accounts restricted by Council</b>								
Employee Entitlement Reserve	388,389	0	0	388,389	388,389	0	0	388,389
Buildings Reserve	931,833	40,000	0	971,833	931,833	16,032	0	947,865
Waste Management Reserve	392,509	0	0	392,509	392,509	0	0	392,509
Plant Replacement Reserve	649,618	0	0	649,618	649,618	0	0	649,618
Housing Reserve	100,000	87,500	0	187,500	100,000	16,032	0	116,032
Swimming Pool Reserve	0	400,000	0	400,000	0	0	0	0
	<b>7,416,402</b>	<b>735,000</b>	<b>(47,550)</b>	<b>8,103,852</b>	<b>7,416,402</b>	<b>96,194</b>	<b>0</b>	<b>7,512,596</b>

**SHIRE OF MERREDIN**  
**SUPPLEMENTARY INFORMATION**  
**FOR THE PERIOD ENDED 30 NOVEMBER 2025**

**INVESTING ACTIVITIES**

**5 CAPITAL ACQUISITIONS**

<b>Capital acquisitions</b>	<b>Adopted</b>			
	<b>Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>YTD Variance</b>
	\$	\$	\$	\$
Land - Other	509	7,500	1,645	3,906
Buildings - non-specialised	514	45,000	18,755	0
Buildings - specialised	512	1,268,000	533,130	207,950
Furniture and equipment	520	10,000	4,165	0
Plant and equipment	530	457,000	209,335	96,648
<b>Acquisition of property, plant and equipment</b>	<b>1,787,500</b>	<b>767,030</b>	<b>308,504</b>	<b>-458,526</b>
Infrastructure - roads	540	5,656,200	2,267,915	552,555
Infrastructure - Footpaths	560	115,000	47,915	3,100
Infrastructure - Drainage	550	36,000	3,000	0
Infrastructure - Parks & Gardens	570	305,150	127,140	164,448
Infrastructure - Other	590	369,500	237,920	37,308
<b>Acquisition of infrastructure</b>	<b>6,481,850</b>	<b>2,683,890</b>	<b>758,023</b>	<b>-1,925,867</b>
<b>Total of PPE and Infrastructure</b>	<b>8,269,350</b>	<b>3,450,920</b>	<b>1,066,527</b>	<b>-2,384,393</b>
<b>Total capital acquisitions</b>	<b>8,269,350</b>	<b>3,450,920</b>	<b>1,066,527</b>	<b>-2,384,393</b>
<b>Capital Acquisitions Funded By:</b>				
Capital grants and contributions	4,390,750	1,406,756	842,832	-563,924
Other (disposals & C/Fwd)	258,000	21,500	0	-21,500
Reserve accounts				
Merredin-Narambeen Road Reserve	47,550	19,815	0	-19,815
Contribution - operations	3,573,050	2,002,849	223,695	-1,779,154
<b>Capital funding total</b>	<b>8,269,350</b>	<b>3,450,920</b>	<b>1,066,527</b>	<b>-2,384,393</b>

**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.

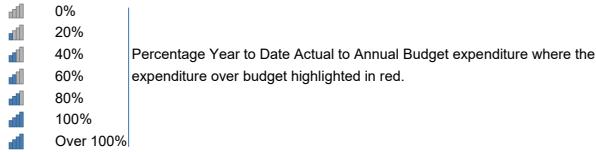
Reportable value is for the purpose of *Local Government (Financial Management) Regulation 17A(4)* is the fair value of the asset at its last valuation date minus (to the extent applicable) the accumulated depreciation and any accumulated impairment losses in respect of the non-financial asset subsequent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

SHIRE OF MERREDIN  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 30 NOVEMBER 2025

INVESTING ACTIVITIES

5 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

Capital expenditure total  
Level of completion indicators

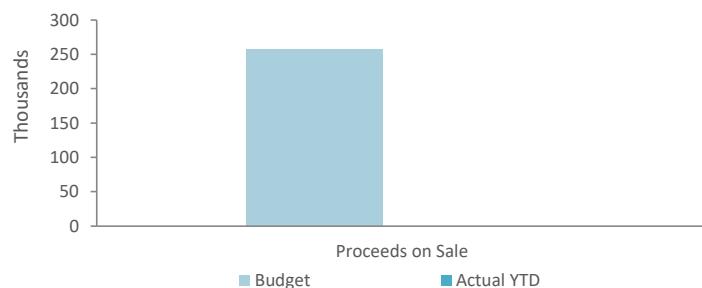


	Account Description	Adopted			Variance (Under)/Over
		Budget	YTD Budget	YTD Actual	
4080482	OLOPS - Plant & Equipment Other (Capital)	50,000	20,835	-	20,835
	SENIORS - Loan Principal Repayments			53,130.61	(53,131)
LP215	Principal Loan 215 Repayments	40,600	16,915	-	16,915
LP217	Principal Loan 217 Repayments	66,700	27,790	-	27,790
4090210	<b>OTH HOUSE - Building (Capital)</b>				
BC032	House 9 Cummings Crescent - Building (Capital)	20,000	8,335	-	8,335
BC035	House 4 Cohn Street - Building (Capital)	5,000	2,085	-	2,085
BC044	House 56 Kitchener Road - Building (Capital)	20,000	8,335	-	8,335
4090211	<b>OTH HOUSING - Land (Capital)</b>			0	0
BC056	30 Dobson Ave (Capital)	7,500	1,645	3,906.00	(2,261)
	<b>COM AMEN - Building (Capital)</b>				
BC060	Public Com Barrack Street - Building (Capital)	5,000	2,085	-	2,085
4110110	<b>HALLS - Building (Capital)</b>				
BC001	Administration Building - Building (Capital)	20,000	8,335	-	8,335
BC005	Old Administration Building - Building (Capital)	15,500	6,460	-	6,460
BC009	Senior Citizens Centre Building - Building (Capital)	8,000	4,165	-	4,165
BC015	Burracoppin Sports Pavilion - Building (Capital)	37,000	15,415	-	15,415
BC079	NMPS Common Area - Building (Capital)	6,000	2,500	-	2,500
	<b>SWIM AREAS - Building (Capital)</b>				
BC020	Swimming Pool (Capital)	0	0	14,833.50	(14,834)
4110290	<b>SWIM AREAS - Infrastructure Other (Capital)</b>				
SC045	Swimming Pool-Slide	285,000	119,375	28,260.75	91,114
4110310	<b>REC - Other Rec Facilities Building (Capital)</b>				
NEW	MRCCLC Building (Capital)	992,000	413,335	181,732.57	231,602
PC007C	Town Centre - SOM	0	0	-	0
PC040	Military Museum	44,500	18,540	1,178.90	17,361
PC041	Water Tower Refurbishments	15,000	6,250	-	6,250
PC041A	Water Tower Refurbishments	0	0	163,268.97	(163,269)
PC041B	Water Tower Refurbishments	154,800	64,500	-	64,500
PC041C	Water Tower Refurbishments	42,950	17,895	-	17,895
PC042	Playground Shades	26,200	10,915	-	10,915
PC043	MRCCLC Playground	6,700	2,790	-	2,790
	<b>REC - Loan Principal Repayments</b>				
Loan 219	Loan 219 - Principal Repayments	126,300	52,625	62,455.67	(9,831)
	REC - Infrastructure Other (Capital)	0	0	6,766.06	(6,766)
4110510	<b>LIBRARY - Building (Capital)</b>				
BC004	North Merredin Library - Building (Capital)	7,000	2,915	-	2,915
4110710	<b>OTHER CUL - Building (Capital)</b>				
BC002	Cummins Theatre - Building (Capital)	104,000	43,335	7,810.00	35,525
	<b>OTHER CUL - Furniture &amp; Equipment (Capital)</b>				
	OTHER CUL - Plant & Equipment (Capital)	10,000	0	-	
4120110	ROADC - Building (Capital)	100,000	41,665	3,573.67	38,091
4120141	<b>ROADC - Roads Outside BUA - Sealed - Council Funded</b>				
RC072	Crooks Rd	157,600	65,665	-	65,665
RC127	Bailey Road (Capital)	35,000	14,585	-	14,585
RC239A	Merredin-Narembeen Road (Capital) 7.94 - 8.70	50,000	20,835	-	20,835
RC239B	Merredin-Narembeen Road (Capital) 8.70 - 9.32	105,000	43,750	-	43,750
RC239H	Merredin-Narembeen Road (Capital) 18.70 - 19.54	110,000	45,835	-	45,835
RC239J	Merredin-Narembeen Road (Capital) 19.80 - 21.20	67,000	27,915	-	27,915
4120142	<b>ROADC - Roads Outside BUA - Council Funded Mun</b>				
RC090	Goldfields Rd	40,000	16,665	-	16,665
4120145	<b>ROADC - Roads Outside BUA - Sealed - Roads to Recovery</b>				
R2R002	Hines Hill Road (R2R)	0	0	193,997.00	(193,997)
4120146	<b>ROADC - Roads Outside BUA - Gravel - Roads to Recovery</b>				
R2R090	Goldfields Road (R2R)	616,000	0	-	0
4120149	<b>ROADC - Roads Outside BUA - Sealed - Regional Road Group</b>				
RRG001	Chandler-Merredin - Resurfacing (RRG)	1,300,800	542,000	2,469.99	539,530
RRG072	Crooks Road (RRG)	493,600	205,670	65,402.72	140,267
HVS072	Crooks Road (HVSPP)	2,581,200	1,231,250	170,799.32	1,060,451
4120166	<b>ROADC - Drainage Outside BUA (Capital)</b>				
4120168	<b>ROADC - Kerbing (Capital) Mun</b>				
KC000	Kerbing Replacement (Budgeting Only)	100,000	41,665	-	41,665
4120170	<b>ROADC - Footpaths and Cycleways (Capital)</b>				
FC000	Footpath Construction General (Budgeting Only)	100,000	41,665	-	41,665
FC135	Barrack Street - Footpath Capital	10,000	4,165	3,100.00	1,065
FC135B	Barrack Street South Side - Footpath Capital	5,000	2,085	-	2,085
4120190	<b>ROADC - Infrastructure Other (Capital) Mun</b>				
DP135	Dump Point - Western Barrack Street	30,000	12,500	-	12,500
4120330	<b>PLANT - Plant &amp; Equipment (Capital)</b>				
R2R090	WATER - Infrastructure other (Capital)	407,000	169,585	96,648.00	72,937
WC002	Watersmart Farms - Desalination Project	0	0	1,550.00	(1,550)
WC003	MRWN Upgrade	54,500	22,710	1,343.61	21,366
4140210	ADMIN - Building (Capital)	5,000	2,085	-	2,085

Total Expenditure **8,534,450** **3,435,920** **1,066,527** **389,543**

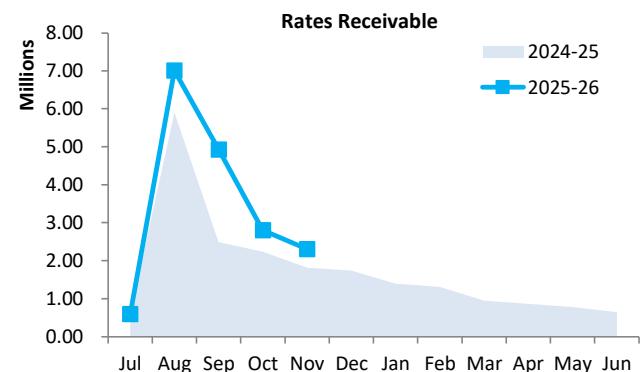
6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
<b>Plant and equipment</b>									
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
		<b>135,600</b>	<b>258,000</b>	<b>122,400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



## 7 RECEIVABLES

Rates receivable	30 Jun 2025	30 Nov 2025
Opening arrears previous year	\$ 602,485	\$ 645,830
Levied this year	5,571,889	5,928,344
Less - collections to date	(5,528,544)	(4,269,371)
Gross rates collectable	<b>645,830</b>	<b>2,304,803</b>
Allowance for impairment of rates receivable		0
<b>Net rates collectable</b>	<b>645,830</b>	<b>2,304,803</b>
% Collected	89.5%	64.9%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
Receivables - general	\$ (4,647)	\$ 354,373	\$ 111,477	\$ 1,531	\$ 258,210	\$ 720,944
Percentage	(0.6%)	49.2%	15.5%	0.2%	35.8%	
<b>Balance per trial balance</b>						
Trade receivables						720,944
Other receivables - Provisions for Doubtful Debts						431,420
<b>Total receivables general outstanding</b>						<b>1,097,674</b>

Amounts shown above include GST (where applicable)

### KEY INFORMATION

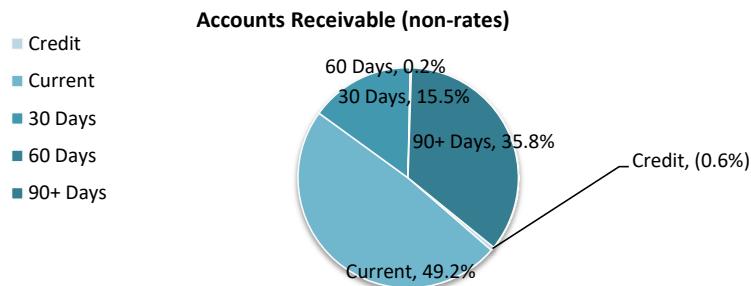
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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

### Classification and subsequent measurement

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

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



**SHIRE OF MERREDIN  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 30 NOVEMBER 2025**

**OPERATING ACTIVITIES**

**8 OTHER CURRENT ASSETS**

	<b>Opening Balance 1 July 2025</b>	<b>Asset Increase</b>	<b>Asset Reduction</b>	<b>Closing Balance 30 November 2025</b>
<b>Other current assets</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Other financial assets at amortised cost</b>				
Financial assets at amortised cost - self supporting loans	40,611	0	(20,058)	20,553
<b>Inventory</b>				
Fuel	23,923	21,184	0	45,107
<b>Other assets</b>				
Accrued income	316,114	0	(156,718)	159,396
<b>Total other current assets</b>	<b>380,648</b>	<b>21,184</b>	<b>(176,776)</b>	<b>225,056</b>

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.

**SHIRE OF MERREDIN  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 30 NOVEMBER 2025**

**OPERATING ACTIVITIES**

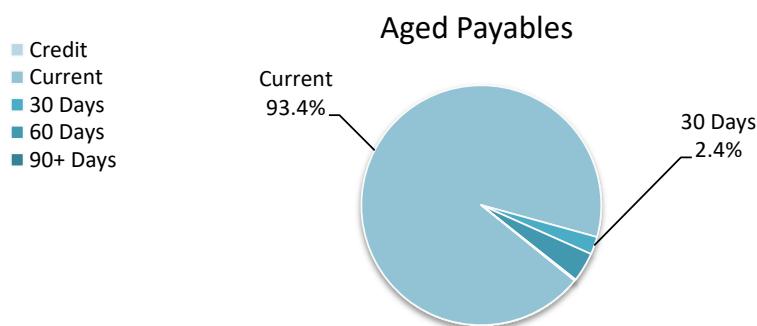
**9 PAYABLES**

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	288,077	7,358	12,257	635	308,327
Percentage	0.0%	93.4%	2.4%	4.0%	0.2%	
<b>Balance per trial balance</b>						
Sundry creditors						308,327
Income in Advance						139,745
Payroll Creditors						(6,370)
Other Expenses						239,007
<b>Total payables general outstanding</b>						<b>680,709</b>

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	(33,073)	(66,700)	102,378	68,751	(276)	(3,746)
Apex Park	219	1,359,061	0	0	(62,456)	(126,300)	1,296,605	1,232,761	(5,734)	(55,186)
		1,494,512	0	0	(95,529)	(193,000)	1,398,983	1,301,512	(6,009)	(58,932)
<b>Self supporting loans</b>										
Merritville	215	151,246	0	0	(20,058)	(40,600)	131,188	110,646	(1,626)	(7,918)
		151,246	0	0	(20,058)	(40,600)	131,188	110,646	(1,626)	(7,918)
<b>Total</b>		<b>1,645,758</b>	<b>0</b>	<b>0</b>	<b>(115,587)</b>	<b>(233,600)</b>	<b>1,530,171</b>	<b>1,412,158</b>	<b>(7,635)</b>	<b>(66,850)</b>
Current borrowings		233,551					117,964			
Non-current borrowings		1,412,207					1,412,207			
		<b>1,645,758</b>					<b>1,530,171</b>			

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

Other current liabilities	Note	Opening	Liability	Liability	Closing
		1 July 2025	transferred from/(to) non current		
		\$	\$	\$	\$
<b>Other liabilities</b>					
Contract liabilities		1,563,213	0	0	(80,360)
LG Professionals Australia - WA Central Wheatbelt Branch Fund		8,637	0	53	0
<b>Total other liabilities</b>		1,571,850	0	53	(80,360)
<b>Employee Related Provisions</b>					
Provision for annual leave		297,708	0	0	0
Provision for long service leave		196,624	0	0	0
<b>Total Provisions</b>		494,332	0	0	0
<b>Total other current liabilities</b>		2,066,182	0	53	(80,360)
<b>Amounts shown above include GST (where applicable)</b>					

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 1 July 2025	Increase in Liability	Decrease in Liability (As revenue)	Liability 30 Nov 2025	Current Liability 30 Nov 2025	Adopted Budget Revenue	YTD Budget	Annual Budget	Budget Variations	Expected		
<b>Grants and subsidies</b>												
<b>Operating grants and subsidies</b>												
<b>Governance</b>												
<b>General purpose funding</b>												
GEN PUR - Financial Assistance Grant - General	0	0	0	0	0	1,139,900	522,000	0	0	0	521,998	
GEN PUR - Financial Assistance Grant - Roads	0	0	0	0	0	616,850	278,426	0	0	0	278,420	
<b>Law, order, public safety</b>												
ESL BFB - Operating Grant	0	0	0	0	0	65,500	27,290	0	0	0	39,389	
ESL SES - Operating Grant	0	0	0	0	0	14,600	7,300	0	0	0	7,300	
ESL SES - Capital Grant				0		0	575				0	0
<b>Education and welfare</b>												
SENIORS - Reimbursements	0	0	0	0	0	7,000	1,750	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	35,800	18,805	0	0	0	15,473	
<b>Housing</b>												
OTH HOUSE - Rental Reimbursements	0	0	0	0	0	2,700	1,125	0	0	0	0	
<b>Community amenities</b>												
SAN - Contributions & Donations	0	0	0	0	0	104,800	105,100	0	0	0	0	
<b>Recreation and culture</b>												
Swim Areas-Grants	0	0	0	0	0	400	165	0	0	0	0	
Library - Other Grants	0	0	0	0	0	800	335	0	0	0	1,499	
OTH CUL - Grants - Theatre Shows	0	0	0	0	0	5,000	2,090	0	0	0	0	
<b>Transport</b>												
ROADM - Street Lighting Subsidy	0	0	0	0	0	23,000	9,585	0	0	0	0	
ROADM - Direct Road Grant (MRWA)	0	0	0	0	0	308,400	154,200	0	0	0	308,427	
<b>Economic services</b>												
TOURISM - Central Wheatbelt Map	0	0	0	0	0	4,700	1,960	0	0	0	2,160	
TOURISM - Other Income Relating to Tourism & Area Promotion	0	0	0	0	0	11,400	2,680	0	0	0	20,952	
<b>Other property and services</b>												
SAL - Reimbursement - Parental Leave	0	0	0	0	0	20,000	12,085	0	0	0	0	
<b>TOTALS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,363,350</b>	<b>1,145,471</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,204,354</b>	
						<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,204,354</b>	

## 13 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue				
	Liability 1 July 2025	Increase in Liability	Decrease in Liability (As revenue)	Liability 30 Nov 2025	Current Liability 30 Nov 2025	Adopted Budget Revenue	YTD Budget	Annual Budget	Budget Variations	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Capital grants and subsidies</b>										
<b>Non-operating grants and subsidies</b>										
Recreation and culture										
REC - Contributions & Donations	0	0		0		100,000	41,665	0	0	0
REC - Grants - Lotterywest	0	0		0		300,000	100,000	0	0	0
REC - Other Capital Contributions	0	0		0		354,000	147,500	0	0	314,202
Transport										
ROADC - Regional Road Group Grants (MRWA)	257,881	0		257,881		1,209,750	604,876	0	0	346,812
ROADC - Roads to Recovery Grant	0	0		0		616,000	308,000	0	0	0
ROADC - Wheatbelt Secondary Freight Network (WSFN)	0	0		0		308,050	0	0	0	0
ROADC - Heavy Vehicle Safety and Productivity Program	1,265,536	0		1,265,536		1,247,950	0	0	0	0
ROADC-External Income-Crooks Road	0	0		0		200,000	181,800	0	0	181,818
WATER - PTA Water Tower	39,795	0		39,795		55,000	22,915	0	0	0
<b>TOTALS</b>	<b>1,563,213</b>	<b>0</b>	<b>0</b>	<b>1,563,213</b>	<b>0</b>	<b>4,390,750</b>	<b>1,406,756</b>	<b>0</b>	<b>0</b>	<b>842,832</b>

**SHIRE OF MERREDIN**  
**SUPPLEMENTARY INFORMATION**  
**FOR THE PERIOD ENDED 30 NOVEMBER 2025**

**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:

<b>Description</b>	<b>Opening Balance</b>	<b>Amount Received</b>	<b>Amount Paid</b>	<b>Closing Balance</b>
	<b>1 July 2025</b>	<b>\$</b>	<b>\$</b>	<b>30 November 2025</b>
LG Professionals Australia - WA Central Wheatbelt Branch Fund	\$ 8,637	53	0	\$ 8,690
	<b>8,637</b>	<b>53</b>	<b>0</b>	<b>8,690</b>

**SHIRE OF MERREDIN**  
**SUPPLEMENTARY INFORMATION**  
**FOR THE PERIOD ENDED 30 NOVEMBER 2025**

**14 BUDGET AMENDMENTS**

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

Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
			\$	\$	\$	\$
Budget adoption				0	0	1,039