SHIRE OF MERREDIN

MONTHLY FINANCIAL REPORT

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

For the period ended 30 June 2026

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 JUNE 2026

	Note	Amended Budget Estimates (a)	YTD Budget Estimates (b)	YTD Actual (c)	Variance* $ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.
		$	$	$	$	%	
OPERATING ACTIVITIES							
Revenue from operating activities							
General rates		5,837,050	5,837,050	**5,838,474**	1,424	0.02%	
Rates excluding general rates		91,950	91,950	**91,977**	27	0.03%	
Grants, subsidies and contributions		2,214,000	2,214,000	**5,036,315**	2,822,315	127.48%	▲
Fees and charges		968,350	968,350	**1,110,314**	141,964	14.66%	▲
Interest revenue		500,450	500,450	**555,567**	55,117	11.01%	▲
Other revenue		443,900	443,900	**667,207**	223,307	50.31%	▲
Profit on asset disposals		391,250	391,250	**115,045**	(276,205)	(70.60%)	▼
		10,446,950	**10,446,950**	**13,414,899**	**2,967,949**	28.41%	
Expenditure from operating activities							
Employee costs		(4,614,050)	(4,613,950)	**(3,970,625)**	643,325	13.94%	▲
Materials and contracts		(4,690,850)	(4,684,150)	**(3,142,381)**	1,541,769	32.91%	▲
Utility charges		(650,550)	(650,550)	**(584,131)**	66,419	10.21%	▲
Depreciation		(5,747,150)	(5,747,150)	**(5,399,060)**	348,090	6.06%	
Finance costs		(68,700)	(66,850)	**(68,663)**	(1,813)	(2.71%)	
Insurance		(283,950)	(283,950)	**(276,401)**	7,549	2.66%	
Other expenditure		(411,950)	(412,300)	**(291,795)**	120,505	29.23%	▲
Loss on asset disposals		(329,050)	(329,050)	**(369,253)**	(40,203)	(12.22%)	▼
		(16,796,250)	**(16,787,950)**	**(14,102,309)**	**2,685,641**	16.00%	
Non cash amounts excluded from operating activities	2(c)	5,684,950	5,684,950	**5,653,268**	(31,682)	(0.56%)	
Amount attributable to operating activities		**(664,350)**	**(656,050)**	**4,965,858**	**5,621,908**	856.93%	
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and contributions		5,737,900	5,737,900	**3,363,439**	(2,374,461)	(41.38%)	▼
Proceeds from disposal of assets		808,350	808,350	**286,542**	(521,809)	(64.55%)	▼
Proceeds from disposal of Land held for resale		0	0	**101,094**	101,094	0.00%	
Proceeds from financial assets at amortised cost - self supporting loans		40,600	40,600	**40,611**	11	0.03%	
		6,586,850	**6,586,850**	**3,791,686**	**(2,795,165)**	(42.44%)	
Outflows from investing activities							
Purchase of property, plant and equipment		(3,582,450)	(3,582,450)	**(3,006,157)**	576,293	16.09%	▲
Purchase and construction of infrastructure		(6,586,350)	(6,586,350)	**(3,351,669)**	3,234,681	49.11%	▲
		(10,168,800)	**(10,168,800)**	**(6,357,827)**	**3,810,973**	37.48%	
Amount attributable to investing activities		**(3,581,950)**	**(3,581,950)**	**(2,566,141)**	**1,015,809**	28.36%	
FINANCING ACTIVITIES							
Inflows from financing activities							
Transfer from reserves		305,500	305,500	**300,000**	(5,500)	(1.80%)	
		305,500	**305,500**	**300,000**	**(5,500)**	(1.80%)	
Outflows from financing activities							
Repayment of borrowings		(233,600)	(233,600)	**(233,552)**	48	0.02%	
Transfer to reserves		(1,325,000)	(1,325,000)	**(1,336,472)**	(11,472)	(0.87%)	
		(1,558,600)	**(1,558,600)**	**(1,570,024)**	**(11,424)**	(0.73%)	
Amount attributable to financing activities		**(1,253,100)**	**(1,253,100)**	**(1,270,024)**	**(16,924)**	(1.35%)	
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year	2(a)	5,502,685	5,502,685	**5,502,688**	3	0.00%	
Amount attributable to operating activities		(664,350)	(656,050)	**4,965,858**	5,621,908	856.93%	▲
Amount attributable to investing activities		(3,581,950)	(3,581,950)	**(2,566,141)**	1,015,809	28.36%	▲
Amount attributable to financing activities		(1,253,100)	(1,253,100)	**(1,270,024)**	(16,924)	(1.35%)	
Surplus or deficit after imposition of general rates		**3,285**	**11,585**	**6,632,381**	**6,620,795**	57148.00%	▲

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 JUNE 2026

	Actual 30 June 2025	Actual as at 30 June 2026
	$	$
CURRENT ASSETS		
Cash and cash equivalents	14,749,289	17,016,594
Trade and other receivables	861,624	680,372
Other financial assets	40,611	42,642
Inventories	23,923	84,974
Other assets	316,114	159,396
TOTAL CURRENT ASSETS	15,991,561	17,983,978
NON-CURRENT ASSETS		
Trade and other receivables	126,465	126,465
Other financial assets	249,910	207,268
Inventories	184,000	82,906
Property, plant and equipment	28,378,818	29,299,387
Infrastructure	213,951,995	213,449,895
TOTAL NON-CURRENT ASSETS	242,891,188	243,165,921
TOTAL ASSETS	258,882,749	261,149,899
CURRENT LIABILITIES		
Trade and other payables	974,320	862,667
Contract liabilities	1,563,213	1,482,853
Other liabilities	0	8,719
Borrowings	233,551	243,268
Employee related provisions	494,332	494,332
TOTAL CURRENT LIABILITIES	3,265,416	3,091,839
NON-CURRENT LIABILITIES		
Borrowings	1,412,207	1,168,937
Employee related provisions	103,789	103,789
TOTAL NON-CURRENT LIABILITIES	1,515,996	1,272,726
TOTAL LIABILITIES	4,781,412	4,364,565
NET ASSETS	**254,101,337**	**256,785,334**
EQUITY		
Retained surplus	61,629,617	63,277,141
Reserve accounts	7,416,402	8,452,875
Revaluation surplus	185,055,318	185,055,318
TOTAL EQUITY	**254,101,337**	**256,785,334**

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

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 June 2026

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

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

MATERIAL ACCOUNTING POLICES
Material accounting policies utilised in the preparation of these statements are as described within the 2024-25 Annual Budget. Please refer to the adopted budget document for details of these policies.

Critical accounting estimates and judgements
The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

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

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

- Fair value measurement of assets carried at reportable value including:
  - Property, plant and equipment
  - Infrastructure
- Impairment losses of non-financial assets
- Expected credit losses on financial assets
- Measurement of Employee benefits

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

2 NET CURRENT ASSETS INFORMATION

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

	Note	Amended Budget Opening 1 July 2025	Actual as at 30 June 2025	Actual as at 30 June 2026
Current assets		$	$	$
Cash and cash equivalents		8,132,565	14,749,289	17,016,594
Trade and other receivables		874,364	861,629	680,372
Other financial assets		40,611	0	42,642
Inventories		23,923	23,923	84,974
Other assets		321,739	316,114	159,396
		9,393,202	15,950,955	17,983,978
Less: current liabilities				
Trade and other payables		(974,171)	(974,320)	(862,667)
Capital grant/contribution liability		(1,563,213)	(1,563,213)	(1,482,853)
Borrowings		0	(233,551)	(243,268)
Employee related provisions		(494,332)	(494,332)	(494,332)
LG Professional Wheatbelt Branch Funds		(8,372)	0	(8,719)
		(3,040,088)	(3,265,416)	(3,091,839)
Net current assets		6,353,114	12,685,539	14,892,139
Less: Total adjustments to net current assets	2(b)	(8,435,902)	(7,182,851)	(8,209,606)
Closing funding surplus / (deficit)		**(2,082,788)**	**5,502,688**	**6,682,533**

(b) Current assets and liabilities excluded from budgeted deficiency

	Note	Amended Budget Opening 1 July 2025	Actual as at 30 June 2025	Actual as at 30 June 2026
Adjustments to net current assets				
Less: Reserve accounts		(8,435,902)	(7,416,402)	(8,452,874)
- Current portion of borrowings		0	233,551	243,268
Total adjustments to net current assets	2(a)	**(8,435,902)**	**(7,182,851)**	**(8,209,606)**

(c) Non-cash amounts excluded from operating activities

	Amended Budget Estimates 30 June 2026	YTD Budget Estimates 30 June 2026	YTD Actual 30 June 2026
	$	$	$
Adjustments to operating activities			
Less: Profit on asset disposals	(391,250)	(231,212)	(115,045)
Add: Loss on asset disposals	329,047	24,440	369,253
Add: Depreciation	5,747,150	5,420,188	5,399,060
- Inventory (land held for sale)	0	0	101,094
Total non-cash amounts excluded from operating activities	**5,684,950**	**5,213,416**	**5,754,362**

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	**141,964**	**14.66%**	▲
Variance due to higher than predicted Fees and Charges received, particularly within the areas of rental charges, landfill income, planning fees, cemetery fees and standpipe income.		Permanent	
Other revenue	**223,307**	**50.31%**	▲
Variance is due to a number of areas. Workers compensation and Insurance claim reimbursements and recoups received were higher than expected. Licensing transport commissions received for the year were also higher than usual. Profit of land held for resale also contributed to the variance.		Permanent	
Profit on asset disposals	**(276,205)**	**(70.60%)**	▼
Sale of plant items not completed during the financial year. Disposal of written off truck and subsequent acquisition of replacement was allowed for in budget review.		Timing	
Expenditure from operating activities			
Employee costs	**643,325**	**13.94%**	▲
Organisational vacancies have contributed to a reduction in employee costs spend to date.		Permanent	
Materials and contracts	**1,541,769**	**32.91%**	▲
Materials and Contracts expenditure is significantly lower than budgeted due to a number of factors including; Incomplete Capital projects being carried into next Financial Year, underspend on consultancy budgets, underspend on election expenses (due to no nominations for special), outstanding building maintenance works, weekend ablution cleaners being brought in house rather than contracted, ERP project costs only 1/3 charged and no annual fee increase as project not finalised by 30 June 2026.		Timing	
Utility charges	**66,419**	**10.21%**	▲
Utility costs lower than what was budgeted for.		Timing	
Other expenditure	**120,505**	**29.23%**	▲
Year to date expenditure is lower than year to date budget due to a number of factors including less elected member for the period than budgeted and rates write offs not completed as planned. Insurance expenditure was also lower than budgeted.		Permanent	
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	**(2,374,461)**	**(41.38%)**	▼
Variance due to some projects not yet being completed, meaning that grant funding milestones have not been met, particularly around the Crooks Rd project.		Timing	
Purchase of property, plant and equipment	**576,293**	**16.09%**	▲
Capital expenditure not yet completed. This is mainly related to capital building related projects and fleet plant purchases.		Timing	
Purchase and construction of infrastructure	**3,234,681**	**49.11%**	▲
Variance due to Capital expenditure not completed, including the Crooks Road Project.		Timing	
Surplus or deficit after imposition of general rates	**6,620,795**	**57148.00%**	▲

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 JUNE 2026

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)

	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)
Opening	$5.50 M	$5.50 M	$5.50 M	$0.00 M
Closing	$0.00 M	$0.01 M	$6.63 M	$6.62 M

Refer to Statement of Financial Activity

Cash and cash equivalents

	$17.01 M	% of total
Unrestricted Cash	$8.56 M	50.3%
Restricted Cash	$8.45 M	49.7%

Refer to 3 - Cash and Financial Assets

Payables

	$0.86 M	% Outstanding
Trade Payables	$0.50 M	
0 to 30 Days		99.9%
Over 30 Days		0.1%
Over 90 Days		0.0%

Refer to 9 - Payables

Receivables

	($0.03 M)	% Collected
Rates Receivable	$0.71 M	89.2%
Trade Receivable	($0.03 M)	% Outstanding
Over 30 Days		326.9%
Over 90 Days		335.5%

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities

Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)
($0.66 M)	($0.66 M)	$4.97 M	$5.62 M

Refer to Statement of Financial Activity

Rates Revenue

		% Variance
YTD Actual	$5.84 M	
YTD Budget	$5.84 M	0.0%

Grants and Contributions

		% Variance
YTD Actual	$5.04 M	
YTD Budget	$2.21 M	127.5%

Refer to 12 - Grants and Contributions

Fees and Charges

		% Variance
YTD Actual	$1.11 M	
YTD Budget	$0.97 M	14.7%

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)
($3.58 M)	($3.58 M)	($2.57 M)	$1.02 M

Refer to Statement of Financial Activity

Proceeds on sale

		%
YTD Actual	$0.29 M	
Amended Budget	$0.81 M	(64.6%)

Refer to 6 - Disposal of Assets

Asset Acquisition

		% Spent
YTD Actual	$3.35 M	
Amended Budget	$6.59 M	(49.1%)

Refer to 5 - Capital Acquisitions

Capital Grants

		% Received
YTD Actual	$3.36 M	
Amended Budget	$5.74 M	(41.4%)

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities

Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)
($1.25 M)	($1.25 M)	($1.27 M)	($0.02 M)

Refer to Statement of Financial Activity

Borrowings

Principal repayments	($0.23 M)
Interest expense	($0.07 M)
Principal due	$1.41 M

Refer to 10 - Borrowings

Reserves

Reserves balance	$8.45 M
Net Movement	$1.04 M

Refer to 4 - Cash Reserves

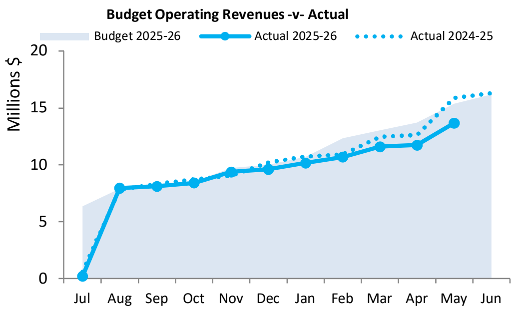
This information is to be read in conjunction with the accompanying Financial Statements and notes.

SHIRE OF MERREDIN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 2026

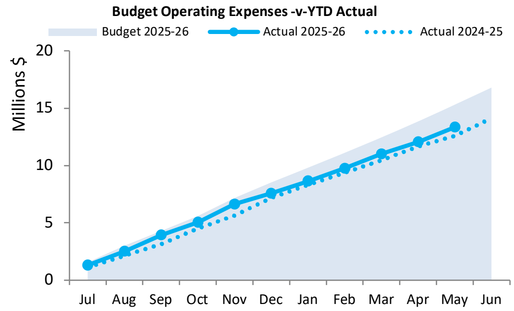
2 KEY INFORMATION - GRAPHICAL

OPERATING ACTIVITIES

OPERATING REVENUE

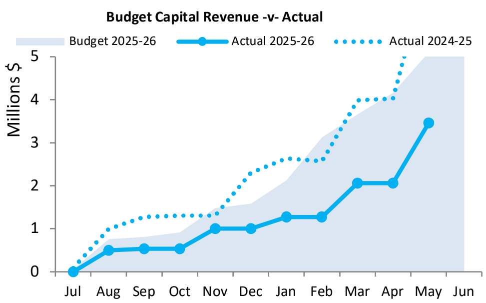


OPERATING EXPENSES

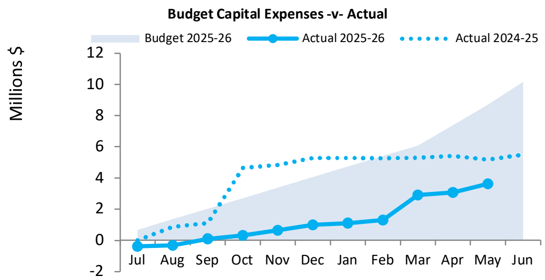


INVESTING ACTIVITIES

CAPITAL REVENUE

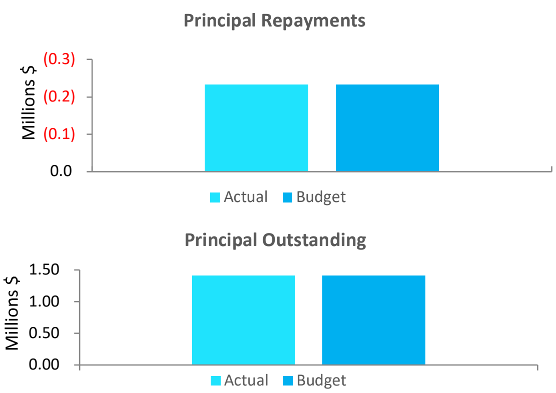


CAPITAL EXPENSES

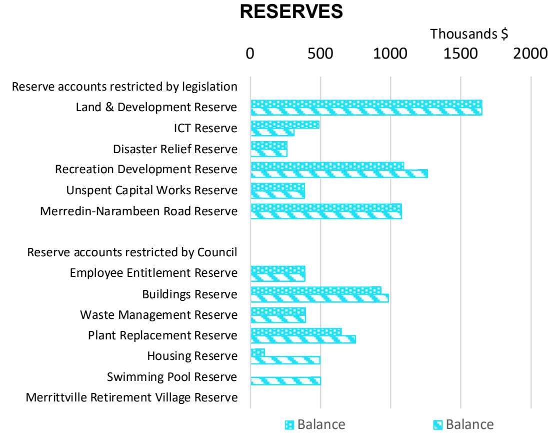


FINANCING ACTIVITIES

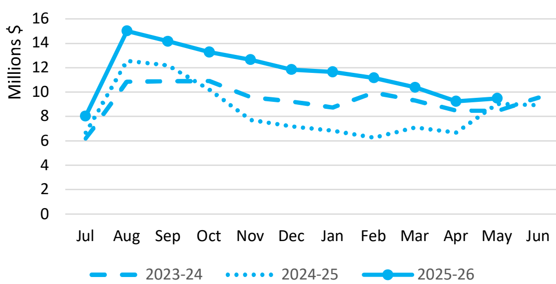
BORROWINGS



RESERVES



Closing funding surplus / (deficit)



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

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	7,067,670	0	7,067,670	0	Commonwealth		
Petty Cash - Admin	Cash and cash equivalents	650	0	650	0			
Float - MRCLC	Cash and cash equivalents	200	0	200	0			
Municipal Investment Account	Cash and cash equivalents	1,486,480	0	1,486,480	0	Commonwealth	4.30%	13/11/2026
Reserve Bank Account	Cash and cash equivalents	0	8,452,875	8,452,875	0	Commonwealth	3.75%	At Call
Trust Cash at Bank	Cash and cash equivalents	0	0	0	8,719	Commonwealth		
Total		**8,555,000**	**8,452,875**	**17,007,875**	**8,719**			
Comprising								
Cash and cash equivalents		8,555,000	8,452,875	17,007,875	8,719			
		8,555,000	**8,452,875**	**17,007,875**	**8,719**			

KEY INFORMATION

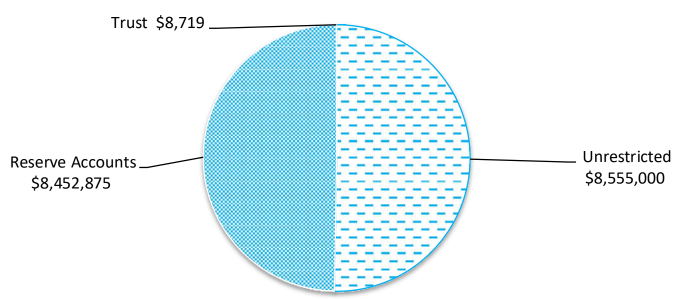
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of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



4 RESERVE ACCOUNTS

	Budget				Actual			
Reserve account name	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	119,736	-300,000	309,943
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	169,912	0	1,261,731
Unspent Capital Works Reserve	386,142	0	0	386,142	386,142	0	0	386,142
Merredin-Narambeen Road Reserve	1,078,039	0	(5,500)	1,072,539	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	51,912	0	983,744
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	100,000	0	749,618
Housing Reserve	100,000	393,000	0	493,000	100,000	394,912	0	494,912
Swimming Pool Reserve	0	500,000	0	500,000	0	500,000	0	500,000
Merrittville Retirement Village Reserve	0	0	0	0	0	0	0	0
	7,416,402	**1,325,000**	**(305,500)**	**8,435,902**	**7,416,402**	**1,336,472**	**(300,000)**	**8,452,874**

5 CAPITAL ACQUISITIONS

Capital acquisitions		Amended Budget	YTD Budget	YTD Actual	YTD Variance
		$	$	$	$
Land - Other	509	3,950	3,950	0	-3,950
Buildings - non-specialised	514	28,000	28,000	0	-28,000
Buildings - specialised	512	1,275,500	1,275,500	811,776	-463,724
Furniture and equipment	520	8,150	8,150	8,127	-23
Plant and equipment	530	2,266,850	2,266,850	2,186,254	-80,596
Acquisition of property, plant and equipment		**3,582,450**	**3,582,450**	**3,006,157**	**-576,293**
Infrastructure - roads	540	5,426,250	5,426,250	2,649,516	-2,776,734
Infrastructure - Footpaths	560	222,500	222,500	106,250	-116,250
Infrastructure - Drainage	550	36,000	36,000	0	-36,000
Infrastructure - Parks & Gardens	570	350,300	350,300	264,529	-85,771
Infrastructure - Other	590	551,300	551,300	331,374	-219,926
Acquisition of infrastructure		**6,586,350**	**6,586,350**	**3,351,669**	**-3,234,681**
Total of PPE and Infrastructure		**10,168,800**	**10,168,800**	**6,357,827**	**-3,810,973**
Total capital acquisitions		**10,168,800**	**10,168,800**	**6,357,827**	**-3,810,973**
Capital Acquisitions Funded By:					
Capital grants and contributions		5,737,900	5,737,900	3,363,439	-2,374,461
Other (disposals & C/Fwd)		808,350	808,350	286,542	-521,809
Reserve accounts					
Merredin-Narambeen Road Reserve		5,500	19,815	0	-19,815
Contribution - operations		3,317,050	3,602,735	2,407,846	-1,194,888
Capital funding total		**10,168,800**	**10,168,800**	**6,357,827**	**-3,810,973**

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 measu 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 ass 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 impairme 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

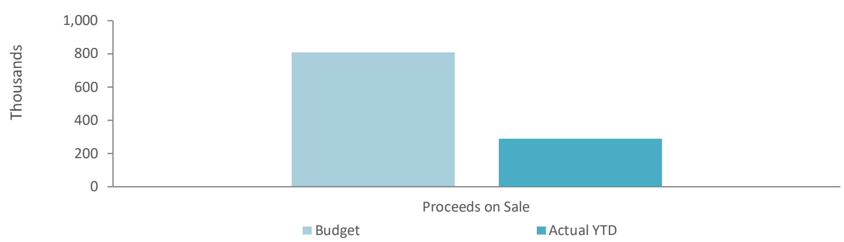
- 0%
- 20%
- 40%
- 60%
- 80%
- 100%
- Over 100%

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

		Account Description	Amended Budget	YTD Budget	YTD Actual	Variance (Under)/Over
			$	$	$	$
4040210		**OTH GOV - Building (Capital)**				
	BC001	Administration Building - Building (Capital)	15,000	15,000	14,982	18
4050390		OLOPS - Plant & Equipment Other (Capital)	50,000	50,000	22,700	27,300
4050530		ESL BFB - Plant & Equipment (Capital)	1,363,200	1,363,200	1,466,801	(103,601)
4050630		ESL SES - Plant & Equipment (Capital)	150,100	150,100	150,120	(20)
4080410		SENIORS - Building (Capital)	10,000	10,000	0	10,000
4090210		**OTH HOUSE - Building (Capital)**				
	BC035	House 4 Cohn Street - Building (Capital)	8,000	8,000	0	8,000
	BC044	House 56 Kitchener Road - Building (Capital)	20,000	20,000	0	20,000
4090211		OTH HOUSING - Land (Capital)				
	BC056	30 Dobson Ave (Capital)	3,950	3,950	0	3,950
4100710		**COM AMEN - Building (Capital)**				
	BC060	Public Cons Barrack Street - Building (Capital)	5,000	5,000	0	5,000
4110110		**HALLS - Building (Capital)**				
	BC005	Old Administration Building - Building (Capital)	13,500	13,500	0	13,500
	BC009	Senior Citizens Centre Building - Building (Capital)	10,000	10,000	0	10,000
	BC015	Burracoppin Sports Pavillion - Building (Capital)	20,000	20,000	0	20,000
4110210		**SWIM AREAS - Building (Capital)**				
	BC020	Swimming Pool (Capital)	7,500	7,500	0	7,500
4110290		SWIM AREAS - Infrastructure Other (Capital)	137,750	137,750	61,870	75,880
	SC045	Swimming Pool-Slide	123,500	123,500	17,430	106,070
	SC046	Pool - Chemical/Dosing System	25,250	25,250	25,245	5
4110310		REC - Other Rec Facilities Building (Capital)	965,500	965,500	697,176	268,324
4110310	BC086	Mrclc - Building (Capital)	0	0	207	(207)
4110330	PL001	Hydrotherapy Pool Filtration System	10,000	10,000	8,512	1,488
4110370		**REC - Infrastructure Parks & Gardens (Capital)**				
	PC007C	Town Centre - SOM	44,500	44,500	1,375	43,125
	PC040	Military Museum	15,000	15,000	8,500	6,500
	PC041A	Water Tower Refurbishments-Pta	154,800	154,800	154,800	0
	PC041B	Water Tower Refurbishments-Wdc	42,950	42,950	42,950	0
	PC041C	Water Tower Refurbishments-Som	26,200	26,200	5,988	20,212
	PC042	Playground Shades	6,850	6,850	6,815	35
	PC043	Replace Softfall - MRCLC Playground	45,000	45,000	44,100	900
	PC046	Mrclc Playground	15,000	15,000	0	15,000
4110390		REC - Infrastructure Other (Capital)	200,000	200,000	188,184	11,816
4110510		**LIBRARY - Building (Capital)**				
	BC004	North Merredin Library - Building (Capital)	7,000	7,000	0	7,000
4110710		**OTHER CUL - Building (Capital)**				
	BC002	Cummins Theatre - Building (Capital)	117,000	117,000	7,810	109,190
4110720		OTHER CUL - Furniture & Equipment (Capital)	8,150	8,150	8,127	23
		OTHER CUL - Plant & Equipment (Capital)				
4120110		ROADC - Building (Capital)	100,000	100,000	91,602	8,398
4120141		**ROADC - Roads Outside BUA - Sealed - Council Funded**				
	RC072	Crooks Rd	157,600	157,600	23,000	134,600
	RC127	Bailey Road (Capital)	35,000	35,000	0	35,000
	RC239	Merredin-Narembeen Road (Capital) 7.94 - 8.70	149,900	149,900	750	149,150
	RC239A	Merredin-Narembeen Road (Capital) 7.94 - 8.70	0	0	1,546	(1,546)
4120142		**ROADC - Roads Outside BUA - Council Funded Mun**				
	RC090	Goldfields Rd	40,000	40,000	28,457	11,543
4120145		**ROADC - Roads Outside BUA - Sealed - Roads to Recovery**				
	R2R009	Hines Hill North Road (R2R)	194,000	194,000	193,997	3
4120146		**ROADC - Roads Outside BUA - Gravel - Roads to Recovery**				
	R2R015	Burracoppin South Road (R2R)	121,000	121,000	0	121,000
4120147		**ROADC - Roads Outside BUA - Formed - Roads to Recovery**				
	R2R033	Booran South Road (R2R)	241,150	241,150	0	241,150
	R2R082	Woodward Road (R2R)	112,000	112,000	0	112,000
4120149		**ROADC - Roads Outside BUA - Sealed - Regional Road Group**				
	RRG001	Chandler-Merredin - Resurfacing (RRG)	1,300,800	1,300,800	1,067,878	232,922
	RRG072	Crooks Road (RRG)	493,600	493,600	193,312	300,288
	HVS072	Crooks Road (HVSPP)	2,581,200	2,581,200	1,140,576	1,440,624
4120150		**ROADC - Roads Outside BUA - Gravel - Regional Road Group**				
4120166		ROADC - Drainage Outside BUA (Capital)	36,000	36,000	0	36,000
4120170		**ROADC - Footpaths and Cycleways (Capital)**				
	FC135	Barrack Street - Footpath Capital	8,000	8,000	7,990	10
	FC135B	Barrack Street South Side - Footpath Capital	5,000	5,000	0	5,000
	FC136	Bates Street - Footpath Capital	39,300	39,300	49,810	(10,510)
	FC137	Mitchell Street - Footpath Capital	27,400	27,400	0	27,400
	FC176	Cummings Street - Footpath Capital	44,700	44,700	0	44,700
	FC192	Solomon Road - Footpath Capital	48,450	48,450	48,450	0
	FC245	Todd St - Footpath Capital	49,650	49,650	0	49,650
4120190		**ROADC - Infrastructure Other (Capital) Mun**				
	DP135	Dump Point - Western Barrack Street	30,000	30,000	25,152	4,848
4120330		PLANT - Plant & Equipment (Capital)	693,550	693,550	538,121	155,429
4120790		**WATER - Infrastructure other (Capital)**				
	WC002	Watersmart Farms - Desalination Project	1,550	1,550	1,550	0
	WC003	MRWN Upgrade	5,000	5,000	4,444	556
	WC006	Merredin Recycled Water Nework Upgrade (Capital)	8,250	8,250	7,500	750
4130890		**OTH ECON - Infrastructure (Capital)**				
	SP001	Standpipe-Swipe Cards Systems	20,000	20,000	0	20,000
4140210		ADMIN - Building (Capital)	5,000	5,000	0	5,000
		Total Expenditure	**10,168,800**	**10,168,800**	**6,357,827**	**3,663,575**

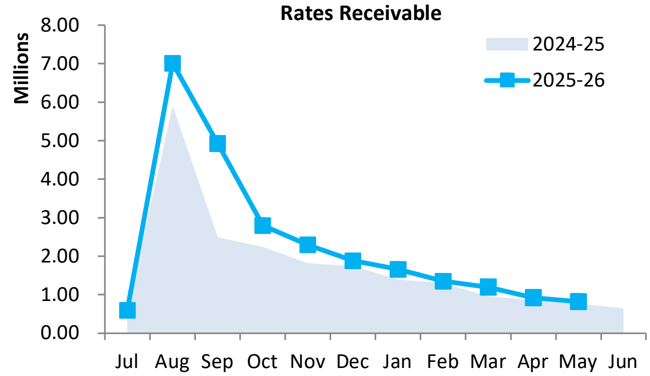
6 DISPOSAL OF ASSETS

		Budget				YTD Actual			
Asset Ref.	Asset description	Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		$	$	$	$	$	$	$	$
	Buildings								
2104	Lot 507 MacDonald St Folio-590	5,000	44,180	39,180	0	0	0	0	0
2222	Lot 217 Carrington Way (1118 SQU METERS)	15,000	39,782	24,782	0	0	0	0	0
2263	Lot 108 Carey Street (Maiolo)	30,000	53,298	23,298	0	0	0	0	0
2326	Lot 105 Maiolo Way	30,000	59,640	29,640	0	0	0	0	0
2328	Lot 110 Whitfield Way	30,000	66,900	36,900	0	0	0	0	0
2128A	Visitors Centre (Lot 1268 Barrack St)-Substructure	0	0	0	0	46,041	0	0	(46,041)
2128B	Visitors Centre (Lot 1268 Barrack St)-Superstructure	0	0	0	0	53,112	0	0	(53,112)
2128C	Visitors Centre (Lot 1268 Barrack St)-Floor	0	0	0	0	38,266	0	0	(38,266)
2128D	Visitors Centre (Lot 1268 Barrack St)-Finishes	0	0	0	0	29,501	0	0	(29,501)
2128E	Visitors Centre (Lot 1268 Barrack St)-Fittings	0	0	0	0	2,186	0	0	(2,186)
2128F	Visitors Centre (Lot 1268 Barrack St)-Services	0	0	0	0	42,611	0	0	(42,611)
	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	171,497	0	0	(171,497)	171,497	286,542	115,045	0
349	SES Toyota Landcruiser(1DQS159)	50,000	50,000	0	0	0	0	0	0
362	2012 Toyota Landcruiser BFB Burracoppin	24,409	97,092	72,683	0	0	0	0	0
362	2012 Toyota Landcruiser BFB Hines	97,092	139,458	42,366	0	0	0	0	0
	Parks and Reserves Infrastructure								
MCO018	Bowling Greens - Synthetic Grass (1) - Synthetic bowling greens #1	157,550	0	0	(157,550)	157,535	0	0	(157,535)
		746,148	**808,350**	**391,250**	**(329,047)**	**540,750**	**286,542**	**115,045**	**(369,252)**



7 RECEIVABLES

Rates receivable	30 June 2025	30 Jun 2026
	$	$
Opening arrears previous year	602,485	645,830
Levied this year	5,571,889	5,930,451
Less - collections to date	(5,528,544)	(5,869,026)
Gross rates collectable	**645,830**	**707,255**
Allowance for impairment of rates receivable		0
Net rates collectable	**645,830**	**707,255**
% Collected	89.5%	89.2%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$	$
Receivables - general	(39,110)	229,715	3,660	3,558	(281,841)	(84,018)
Percentage	46.6%	(273.4%)	(4.4%)	(4.2%)	335.5%	
Balance per trial balance						
Trade receivables						(84,018)
Other receivables - Provisions for Doutful Debts						111,955
Total receivables general outstanding						**(26,883)**

Amounts shown above include GST (where applicable)

KEY INFORMATION

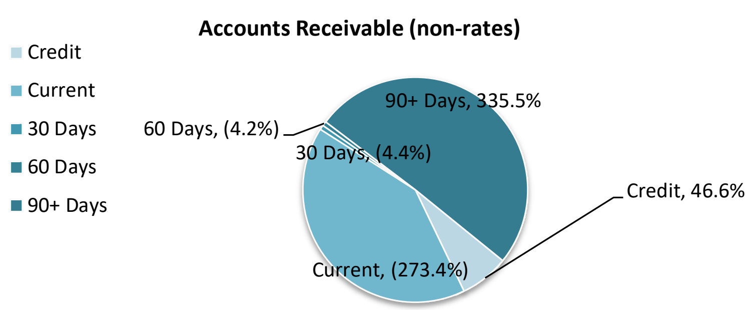
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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 30 June 2026
	$	$	$	$
Other financial assets at amortised cost				
Financial assets at amortised cost - self supporting loans	40,611	2,031	0	42,642
Inventory				
Fuel	23,923	61,051	0	84,974
Other assets				
Accrued income	316,114	0	(156,718)	159,396
Total other current assets	**380,648**	**63,082**	**(156,718)**	**287,012**

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.

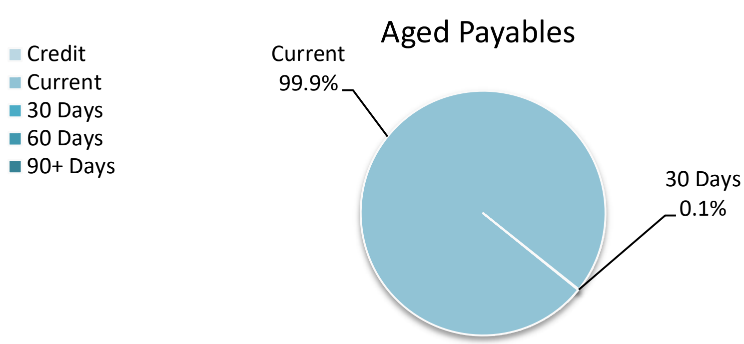
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$	$
Payables - general	0	504,068	447	26	161	504,702
Percentage	0.0%	99.9%	0.1%	0.0%	0.0%	
Balance per trial balance						
Sundry creditors						504,702
Income in Advance						224,127
Payroll Creditors						(27)
Other Expenses						104,673
Total payables general outstanding						**862,667**

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			New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	**Loan No.**	**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	(3,746)	(1,900)
CBD Redevelopment	219	1,359,061	0	0	(126,274)	(126,300)	1,232,787	1,232,761	(57,941)	(57,950)
		1,494,512	0	0	(192,941)	(193,000)	1,301,571	1,301,512	(61,687)	(59,850)
Self supporting loans										
Merrittville	215	151,246	0	0	(40,611)	(40,600)	110,635	110,646	(6,976)	(7,000)
		151,246	0	0	(40,611)	(40,600)	110,635	110,646	(6,976)	(7,000)
Total		**1,645,758**	**0**	**0**	**(233,552)**	**(233,600)**	**1,412,206**	**1,412,158**	**(68,663)**	**(66,850)**
Current borrowings		233,551					243,268			
Non-current borrowings		1,412,207					1,168,938			
		1,645,758					**1,412,206**			

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 Balance 1 July 2025	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 30 June 2026
		$	$	$	$	$
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	1,512	(1,430)	8,719
Total other liabilities		1,571,850	0	1,512	(81,790)	1,491,572
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**	**1,512**	**(81,790)**	**1,985,904**

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

	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue					
Provider	Liability 1 July 2025	Increase in Liability	Decrease in Liability (As revenue)	Liability 30 Jun 2026	Current Liability 30 Jun 2026	Amended Budget Revenue	YTD Budget	Annual Budget	Budget Variations	Expected	YTD Revenue Actual
	$	$	$	$	$	$	$	$	$	$	$
Grants and subsidies											
Operating grants and subsidies											
General purpose funding											
GEN PUR - Financial Assistance Grant - General	0	0	0	0	0	1,044,000	1,044,000	0	0	0	2,899,685
GEN PUR - Financial Assistance Grant - Roads	0	0	0	0	0	556,850	556,850	0	0	0	1,619,486
Law, order, public safety											
ESL BFB - Operating Grant	0	0	0	0	0	65,500	65,500	0	0	0	115,318
ESL SES - Operating Grant	0	0	0	0	0	14,600	14,600	0	0	0	19,222
ESL SES - Capital Grant	0	0	0	0	0	2,300	2,300			0	0
Education and welfare											
SENIORS - Reimbursements	0	0	0	0	0	7,000	7,000	0	0	0	6,976
WELFARE - Youth Grants	0	0	0	0	0	2,500	2,500	0	0	0	0
WELFARE - Community Development Grants	0	0	0	0	0	35,950	35,950	0	0	0	15,473
Community amenities											
SAN - Contributions & Donations	0	0	0	0	0	105,100	105,100	0	0	0	0
Recreation and culture											
Library - Other Grants	0	0	0	0	0	1,500	1,500	0	0	0	1,499
OTH CUL - Grants - Theatre Shows	0	0	0	0	0	5,000	5,000	0	0	0	0
Transport											
ROADM - Street Lighting Subsidy	0	0	0	0	0	23,000	23,000	0	0	0	24,125
ROADM - Direct Road Grant (MRWA)	0	0	0	0	0	308,400	308,400	0	0	0	308,427
Economic services											
TOURISM - Central Wheatbelt Map	0	0	0	0	0	3,000	3,000	0	0	0	5,091
TOURISM - Other Income Relating to Tourism & Area Promotion	0	0	0	0	0	6,500	6,500	0	0	0	21,012
Other property and services											
SAL - Reimbursement - Parental Leave	0	0	0	0	0	32,800	32,800	0	0	0	0
	0	**0**	**0**	**0**	**0**	**2,214,000**	**2,214,000**	**0**	**0**	**0**	**5,036,315**
TOTALS	**0**	**0**	**0**	**0**	**0**	**2,214,000**	**2,214,000**	**0**	**0**	**0**	**5,036,315**

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue					
	Liability 1 July 2025	Increase in Liability	Decrease in Liability (As revenue)	Liability 30 Jun 2026	Current Liability 30 Jun 2026	Amended Budget Revenue	YTD Budget	Annual Budget	Budget Variations	Expected	YTD Revenue Actual
	$	$	$	$	$	$	$	$	$	$	$
Capital grants and subsidies											
Non-operating grants and subsidies											
Governance										0	
										0	
General purpose funding										0	
										0	
Law, order, public safety											
ESL BFB - Capital Grant	0	0		0	0	1,363,200	1,363,200	0	0	0	1,466,801
ESL SES - Capital Grant	0	0		0	0	150,100	150,100	0	0	0	150,120
				0				0		0	
Health				0						0	
				0						0	
Education and welfare				0						0	
				0						0	
Housing				0						0	
				0						0	
Community amenities				0						0	
DWER - E-Waste Infrastructure Grants				0						0	
DMIRS - EV Charges				0						0	
				0						0	
Recreation and culture											
REC - Contributions & Donations	0	0		0	0	150,000	150,000	0	0	0	154,545
REC - Grants	0	0		0	0	300,000	300,000	0	0	0	276,000
REC - Other Capital Contributions	0	0		0	0	319,200	319,200	0	0	0	319,202
Transport											
ROADC - Regional Road Group Grants (MRWA)	257,881	0		257,881	0	1,209,750	1,209,750	0	0	0	565,952
ROADC - Roads to Recovery Grant	0	0		0	0	616,000	616,000	0	0	0	194,000
ROADC - Wheatbelt Secondary Freight Network (WSFN)	0	0		0		144,900	144,900	0	0	0	0
ROADC - Heavy Vehicle Safety and Productivity Program	1,265,536	0		1,265,536	0	1,247,950	1,247,950	0	0	0	0
ROADC-External Income-Crooks Road	0	0		0	0	181,800	181,800	0	0	0	181,818
WATER - PTA Water Tower	39,795	0		39,795	0	55,000	55,000	0	0	0	55,000
	1,563,213	**0**	**0**	**1,563,213**	**0**	**5,737,900**	**5,737,900**	**0**	**0**	**0**	**3,363,439**
TOTALS	**1,563,213**	**0**	**0**	**1,563,213**	**0**	**5,737,900**	**5,737,900**	**0**	**0**	**0**	**3,363,439**

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 30 June 2026
	$	$	$	$
LG Professionals Australia - WA Central Wheatbelt Branch Fund	8,637	1,512	(1,430)	**8,719**
	8,637	**1,512**	**(1,430)**	**8,719**

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						5,952
Opening surplus		Opening surplus(deficit)		812,657		818,609
2030122 - RATES - Valuation Expenses		Operating expenses		0		818,609
2030199 - RATES - Administration Allocated	83754	Non cash item	(11,900)			818,609
3030120 - RATES - Instalment Admin Fee Received	83754	Operating revenue		2,400		821,009
3030130 - RATES - Rates Levied - Synergy	83754	Operating revenue			(9,794)	811,215
3030140 -RATES - Ex-Gratia Rates (CBH, etc.)	83754	Operating revenue		2,550		813,765
3030145 - RATES - Penalty Interest Received	83754	Operating revenue		5,800		819,565
3030147 - RATES - Pensioner Deffered Interest Received	83754	Operating revenue			(150)	819,415
3030210 - GEN PUR - Financial Assistance Grant - General	83754	Operating revenue			(95,900)	723,515
3030211 - GEN PUR - Financial Assistance Grant - Roads	83754	Operating revenue			(60,000)	663,515
3030245 - GEN PUR - Interest Earned - Reserve Funds	83754	Operating revenue			(12,000)	651,515
3030246 - GEN PUR - Interest Earned - Municipal Funds	83754	Operating revenue		70,000		721,515
4030383 - INVEST - Transfer to Plant Replacement Reserve	83754	Capital expenses			(100,000)	621,515
4030384 - INVEST - Transfer to Building Reserve	83754	Capital expenses			(10,000)	611,515
4030386 - INVEST - Transfer to ICT Reserve	83754	Capital expenses		6,000		617,515
4030393 - INVEST - Transfer to Recreation Facilities Reserve	83754	Capital expenses			(80,500)	537,015
4030397 - INVEST - Transfer to Housing Reserve	83754	Capital expenses			(305,500)	231,515
4030398 - INVEST - Transfer to Swimming Pool Reserve	83754	Capital expenses			(100,000)	131,515
5030386 - INVEST - Transfer from ICT Reserve	83754	Capital revenue		300,000		431,515
5030395 - INVEST - Transfer from Merredin Narembeen Road Reserve	83754	Capital expenses			(47,550)	383,965
2040116 - MEMBERS - Election Expenses	83754	Operating expenses			(17,000)	366,965
2040141 - MEMBERS - Subscriptions & Publications	83754	Operating expenses			(10,750)	356,215
2040186 - MEMBERS - Expensed Minor Asset Expenses	83754	Operating expenses		1,000		357,215
2040188 -MEMBERS - Chambers Operating Expenses	83754	Operating expenses			(1,200)	356,015
2040211 - OTH GOV - Civic Functions, Refreshments & Receptions	83754	Operating expenses			(2,000)	354,015
2040223 - OTH GOV -LGIS Expenditure	83754	Operating expenses		1,900		355,915
2040251 -OTH GOV - Consultancy - Strategic	83754	Operating expenses			(18,000)	337,915
2040299 - OTH GOV - Administration Allocated	83754	Non cash item	(29,850)			337,915
3040235 - OTH GOV - Other Income	83754	Operating revenue			(1,000)	336,915
BC001 - Administration Building - Building (Capital)	83754	Capital expenses		5,000		341,915
2050165 - FIRE - Maintenance/Operations	83754	Operating expenses		500		342,415
2050185 - FIRE - Legal Expenses	83754	Operating expenses		500		342,915
W0081 - Fire Breaks	83754	Operating expenses			(3,450)	339,465
2050199 - FIRE - Administration Allocated	83754	Non cash item	(11,900)			339,465
3050135 - FIRE - Other Income	83754	Operating revenue			(1,500)	337,965
2050216 - ANIMAL -Contract Ranger Services	83754	Operating expenses			(5,000)	332,965
2050220 - ANIMAL -Communications Expenses	83754	Operating expenses		300		333,265
2050299 - ANIMAL - Administration Allocated	83754	Non cash item	(8,900)			333,265
3050221 - ANIMAL -Animal Registration Fees	83754	Operating revenue			(2,000)	331,265
3050240 - ANIMAL -Fines and Penalties	83754	Operating revenue			(700)	330,565
2050311 - OLOPS - CCTV Maintenance	83754	Operating expenses			(3,000)	327,565
2050392 - OLOPS - Depreciation	83754	Non cash item	(9,550)			327,565
2050399 - OLOPS - Administration Allocated	83754	Non cash item	(8,800)			327,565
2050507 - ESL BFB - Clothing & Accessries	83754	Operating expenses			(4,000)	323,565
2050530 - ESL BFB - Insurance Expenses	83754	Operating expenses			(2,750)	320,815
2050565 - ESL BFB - Maintenance Plant & Equipment	83754	Operating expenses		1,500		322,315
2050566 - ESL BFB - Maintenance Vehicles/Trailers/Boats	83754	Operating expenses			(48,000)	274,315
2050569 - ESL BFB - Plant & Equipment $1200 to $5000	83754	Operating expenses			(2,300)	272,015
2050586 - ESL BFB - Plant & Equipment <$1200 per item	83754	Operating expenses			(5,800)	266,215
2050589 - ESL BFB - Maintenance Land & Buildings	83754	Operating expenses			(500)	265,715
2050665 - ESL SES - Maintenance Plant & Equipment	83754	Operating expenses			(6,100)	259,615
2050666 - ESL SES - Maintenance Vehicles/Trailers/Boats	83754	Operating expenses			(4,000)	255,615
2050687 - ESL SES - Other Goods and Services	83754	Operating expenses			(500)	255,115
2050688 - ESL SES- Utilities, Rates & Taxes	83754	Operating expenses			(1,700)	253,415
2050689 - ESL SES - Maintenance Land & Buildings	83754	Operating expenses			(1,200)	252,215
3050335 - OLOPS - Other Income	83754	Operating revenue		450		252,665
3050340 - OLOPS - Impounded Vehicle Fees	83754	Operating revenue		550		253,215
3050515 - ESL BFB - Capital Grant	83754	Capital revenue		1,365,500		1,618,715
4050530 -ESL BFB - Plant & Equipment (Capital)	83754	Capital expenses			0	1,618,715
2070400 - HEALTH - Employee Costs	83754	Operating expenses		42,700		1,661,415
2070485 - HEALTH - Legal Expenses	83754	Operating expenses		1,000		1,662,415
2070499 - HEALTH - Administration Allocated	83754	Non cash item	(11,900)			1,662,415
2070553 - PEST - Pest Control Programs	83754	Operating expenses			(8,000)	1,654,415
3070420- HEALTH - Health Regulatory Fees & Charges	83754	Operating revenue		5,100		1,659,515
3070421- HEALTH - Health Regulatory Licenses	83754	Operating revenue			(8,000)	1,651,515
W0302 - Merredin Crc	83754	Operating expenses		900		1,652,415
W0304 - St Mary's Community Grant	83754	Operating expenses			(10,000)	1,642,415
W0305 - Wheatbelt AgCare Community Grant	83754	Operating expenses			(3,950)	1,638,465
2080487 - SENIORS - Other Expenses	83754	Operating expenses			(5,000)	1,633,465
2080488 - SENIORS - Building Operations Muni	83754	Operating expenses			(10,000)	1,623,465
2080489 - SENIORS - Building Maintenance Muni	83754	Operating expenses			(20,000)	1,603,465
2080492 - SENIORS - Depreciation Muni	83754	Non cash item	(600)			1,603,465
2080499 - SENIORS - Administration Allocated Muni	83754	Non cash item	(63,350)			1,603,465

W0145A - Youth Fest-Grant Funded	83754	Operating expenses		5,000		1,608,465
W0153 - Blue Light Disco	83754	Operating expenses		1,400		1,609,865
3080420 - SENIORS - Fees & Charges	83754	Operating revenue		22,500		1,632,365
4080410 - SENIORS - Building (Capital) Muni	83754	Capital expenses			(10,000)	1,622,365
CD101 - Community Development Events	83754	Operating expenses		6,700		1,629,065
CD106 - Christmas/Gala Night	83754	Operating expenses		4,900		1,633,965
CD106A - Christmas/Gala Night-Grant Funded	83754	Operating expenses		3,650		1,637,615
CD117 - International Day of People with a Disability	83754	Operating expenses		800		1,638,415
CD126 - Remembrance Day & Long Tan Day	83754	Operating expenses		400		1,638,815
CD136 - Merredin Show	83754	Operating expenses			(100)	1,638,715
CD144 - Tea and Tech Program	83754	Operating expenses			(5,300)	1,633,415
CDI101 - Community Development Events	83754	Operating revenue		50		1,633,465
CDI105 - Blue Light Grant funding	83754	Operating revenue			(2,050)	1,631,415
CDI106 - Christmas/Gala Night	83754	Operating revenue		1,900		1,633,315
CDI144 - Tea and Tech - Grant Funding	83754	Operating revenue		5,300		1,638,615
CDI145 -Youth Week-Grant Funding	83754	Operating revenue			(5,000)	1,633,615
BO030 -House 16 Dobson Way - Building Operations	83754	Operating expenses			(200)	1,633,415
BO031 - House 5 Dobson Way - Building Operations	83754	Operating expenses		1,450		1,634,865
BO032 -House 9 Cummings Cresent - Building Operations	83754	Operating expenses		1,050		1,635,915
BO033 - House 13 Cummings Cresent - Building Operations	83754	Operating expenses			(1,050)	1,634,865
BO034 - House 17 Cummings Crescent - Building Operations	83754	Operating expenses			(950)	1,633,915
BO035 - House 4 Cohn Street - Building Operations	83754	Operating expenses		550		1,634,465
BO036 - House 10 Cohn Street - Building Operations	83754	Operating expenses		1,500		1,635,965
BO037 - House 69A Coronation Street - Building Operations	83754	Operating expenses			(550)	1,635,415
BO038 -House 69B Coronation Street - Building Operations	83754	Operating expenses			(850)	1,634,565
BO039 - House 15A Carrington Way - Building Operations	83754	Operating expenses			(100)	1,634,465
BO040 - House 15B Carrington Way - Building Operations	83754	Operating expenses		550		1,635,015
BO041 - House 7 King Street - Building Operations	83754	Operating expenses			(1,700)	1,633,315
BO043 - House 51 French Ave - Building Operations	83754	Operating expenses			(900)	1,632,415
BO044 - House 56 Kitchener Road - Building Operations	83754	Operating expenses			(450)	1,631,965
BO055 - Cummings Units Common Area - Building Operations	83754	Operating expenses			(150)	1,631,815
BM030 - House 16 Dobson Way - Building Maintenance	83754	Operating expenses			(10,000)	1,621,815
BM032 - House 9 Cummings Crescent - Building Maintenance	83754	Operating expenses			(30)	1,621,785
BM033 - House 13 Cummings Cresent - Building Maintenance	83754	Operating expenses			(2,000)	1,619,785
BM037 - House 69A Coronation Street - Building Maintenance	83754	Operating expenses		30		1,619,815
BM038 - House 69B Coronation Street - Building Maintenance	83754	Operating expenses		2,300		1,622,115
BM040 -House 15B Carrington Way - Building Maintenance	83754	Operating expenses			(4,500)	1,617,615
BM041 - House 7 King Street - Building Maintenance	83754	Operating expenses			(5,000)	1,612,615
BM043 - House 51 French Ave - Building Maintenance	83754	Operating expenses			(500)	1,612,115
BM044 - House 56 Kitchener Road - Building Maintenance	83754	Operating expenses			(2,800)	1,609,315
W0245 - Housing Maintenance	83754	Operating expenses		10,000		1,619,315
2090299 - OTH HOUSE - Administration Allocated	83754	Non cash item	16,800			1,619,315
3090201- OTH HOUSE - Shire Housing Rental Reimbursements	83754	Operating revenue		900		1,620,215
BC035 -House 4 Cohn Street - Building (Capital)	83754	Capital expenses			(3,000)	1,617,215
BC056 -30 Dobson Avenue-Land (Capital)	83754	Capital expenses		3,550		1,620,765
2100111 - SAN - Waste Collection	83754	Operating expenses			(30,700)	1,590,065
2100113 - SAN - Waste Recycling	83754	Operating expenses		1,900		1,591,965
WOO75 -Merredin Landfill Site	83754	Operating expenses		87,100		1,679,065
WOO76 -Muntagin Landfill Site	83754	Operating expenses			(2,150)	1,676,915
2100187 - SAN - Other Expenses	83754	Operating expenses		21,485		1,698,400
2100188 - SAN - Building Operations	83754	Operating expenses		1,000		1,699,400
2100199 - SAN - Administration Allocated	83754	Non cash item	(14,850)			1,699,400
2100411 - STORM - Stormwater Drainage Maintenance	83754	Operating expenses			(450)	1,698,950
3100100 - SAN - Contributions & Donations	83754	Operating revenue		300		1,699,250
3100120 - SAN - Domestic Refuse Collection Services	83754	Operating revenue			(18,350)	1,680,900
3100125 - SAN - Domestic Recycling Services	83754	Operating revenue			(14,800)	1,666,100
3100135 - SAN - Other Income	83754	Operating revenue			(5,000)	1,661,100
2100599 - ENVIRON - Administration Allocated	83754	Non cash item	(6,050)			1,661,100
2100600 - PLAN - Employee Costs	83754	Operating expenses			(7,400)	1,653,700
2100652 - PLAN - Consultants	83754	Operating expenses		7,500		1,661,200
2100685 - PLAN - Legal Expenses	83754	Operating expenses			(1,500)	1,659,700
2100699 - PLAN - Administration Allocated	83754	Non cash item	(11,900)			1,659,700
3100620 - PLAN - Planning Application Fees	83754	Operating revenue		30,000		1,689,700
3100625 - PLAN - Other Income	83754	Operating revenue			(100)	1,689,600
2100711 - COM AMEN - Cemetery Burials	83754	Operating expenses			(15,400)	1,674,200
BO059 - Public Cons Cemetery - Building Operations	83754	Operating expenses			(3,200)	1,671,000
BO060 - Public Cons Barrack Street - Building Operations	83754	Operating expenses		2,100		1,673,100
BO061 - Public Cons Apex Park - Building Operations	83754	Operating expenses		2,100		1,675,200
BM060 - Public Cons Barrack Street - Building Maintenance	83754	Operating expenses		2,250		1,677,450
BM061 - Public Cons Apex Park Street - Building Maintenance	83754	Operating expenses		1,250		1,678,700
BM062 - Public Cons Cemetery - Building Maintenance	83754	Operating expenses			(1,000)	1,677,700
2100799 - COM AMEN - Administration Allocated	83754	Non cash item	(11,900)			1,677,700
3100720 - COM AMEN - Cemetery Fees (Burial)	83754	Operating revenue		7,000		1,684,700
3100722 - COM AMEN - Cemetery Fees (Monuments)	83754	Operating revenue			(50)	1,684,650
BO005 - Old Administration Building - Building Operations	83754	Operating expenses			(2,700)	1,681,950
BO006 - Womens Rest Centre - Building Operations	83754	Operating expenses		150		1,682,100
BO007 - Old Town Hall - Building Operations	83754	Operating expenses		100		1,682,200
BO008 - Army Cadets Building - Building Operations	83754	Operating expenses			(150)	1,682,050
BO011 -One Night Shelter - Building Operations	83754	Operating expenses		100		1,682,150
BO012 - Fine Arts Society (Old Lib Building) - Building Operations	83754	Operating expenses		150		1,682,300
BO079 - NMPS Precinct - Building Operations	83754	Operating expenses			(6,800)	1,675,500
BO083 - NMPS Room 9 Community Room, (Old School Library) - Building Op	83754	Operating expenses		100		1,675,600
BO084 - NMPS Playgroup - Building Operations	83754	Operating expenses		700		1,676,300
BO085 - Lutheran Church	83754	Operating expenses			(100)	1,676,200
BM009 - Senior Citizens Cantre - Building Maintenance	83754	Operating expenses			(10,000)	1,666,200
BM010 - Muntadgin Hall - Building Maintenance	83754	Operating expenses			(2,500)	1,663,700
BM015 - Burracoppin Hall - Building Maintenance	83754	Operating expenses			(3,500)	1,660,200

BM079 - NMPS Redevelopment - Building Maintenance	83754	Operating expenses			(4,050)	1,656,150
2110199 - HALLS - Administration Allocated	83754	Non cash item	(8,900)			1,656,150
3110135 - HALLS - Other Income	83754	Operating revenue		5,000		1,661,150
2110200 - SWIM AREAS - Employee Costs	83754	Operating expenses		11,900		1,673,050
2110220 - SWIM AREAS - Communication Expenses	83754	Operating expenses			(250)	1,672,800
2110286 - SWIM AREAS - Expensed Minor Asset Purchases	83754	Operating expenses			(7,450)	1,665,350
BO020 - Swimming Pool - Building Operations	83754	Operating expenses			(3,100)	1,662,250
2110299 - SWIM AREAS - Administration Allocated	83754	Non cash item	(11,900)			1,662,250
3110210 - SWIM AREAS - Grants	83754	Operating revenue			(400)	1,661,850
3110220 - SWIM AREAS - Admissions	83754	Operating revenue			(500)	1,661,350
3110221 - SWIM AREAS - Kiosk Income	83754	Operating revenue			(2,500)	1,658,850
2110300 -REC - Employee Costs	83754	Operating expenses		52,500		1,711,350
2110315 - REC - Printing and Stationery	83754	Operating expenses		2,500		1,713,850
2110320 - REC - Communication Expenses	83754	Operating expenses		700		1,714,550
2110322 - REC - Security	83754	Operating expenses		5,000		1,719,550
2110330 - REC - Insurance Expenses	83754	Operating expenses		2,000		1,721,550
2110355 - REC - MRCLC - Building Operations	83754	Operating expenses			(17,000)	1,704,550
2110365 - REC - Parks & Gardens Maintenance/ Operations	83754	Operating expenses			(220,550)	1,484,000
W0027 - Merredin Rec Centre Oval	83754	Operating expenses			(5,750)	1,478,250
W0028 - Merredin Rec Centre Gardens	83754	Operating expenses		11,600		1,489,850
2110370 - REC - Loan Interest Repayments	83754				(4,350)	1,485,500
W0160 - Operating Expenses	83754	Operating expenses			(5,000)	1,480,500
2110389 - REC - Other Rec Facilities Building Maintenance	83754	Operating expenses		10,000		1,490,500
2110391 - REC - Loss on Disposal of Assets	83754	Non cash item	(157,550)			1,490,500
2110392 - REC - Depreciation Muni	83754	Non cash item	(337,900)			1,490,500
2110399 - REC - Administration Allocated	83754	Non cash item	(14,800)			1,490,500
3110300 - REC - Contributions & Donations	83754	Operating revenue		50,000		1,540,500
3110315 -REC - Other Capital Contributions	83754	Capital revenue			(34,800)	1,505,700
3110320 -REC - Fees & Charges	83754	Operating revenue			(1,000)	1,504,700
3110323 -REC - Annual Sporting Group Hire	83754	Operating revenue		3,650		1,508,350
3110330 -REC - Aquatic Hire	83754	Operating revenue			(4,500)	1,503,850
3110331 -REC - Program Income	83754	Operating revenue		2,000		1,505,850
3110332-REC - FACILITY HIRE	83754	Operating revenue		1,100		1,506,950
3110335 -REC - Other Income	83754	Operating revenue			(12,000)	1,494,950
4110110 -HALLS - Building (Capital)	83754	Capital expenses		23,000		1,517,950
4110210 -SWIM AREAS - Building (Capital)	83754	Capital expenses			(7,500)	1,510,450
4110290 -SWIM AREAS - Infrastructure Other (Capital)	83754	Capital expenses			(150,250)	1,360,200
4110330 - REC - Plant & Equipment (Capital)	83754	Capital expenses			(10,000)	1,350,200
4110370 -REC - Infrastructure Parks & Gardens (Capital)	83754	Capital expenses			(45,150)	1,305,050
4110390 - REC - Infrastructure Other (Capital)	83754	Capital expenses			(200,000)	1,105,050
4110710 -OTH CUL - Building (Capital)	83754	Capital expenses			(13,000)	1,092,050
4110720 -OTH CUL -Furniture & Equipment (Capital)	83754	Capital expenses		1,850		1,093,900
2110500 - LIBRARY - Employee Costs	83754	Operating expenses			(400)	1,093,500
2110521 - LIBRARY - Information Technology	83754	Operating expenses		3,000		1,096,500
2110586 - LIBRARY - Expensed Minor Asset Purchases	83754	Operating expenses		1,500		1,098,000
BO004 - North Merredin Library - Building Operations	83754	Operating expenses		500		1,098,500
BM004 - North Merredin Library - Building Maintenance	83754	Operating expenses		2,400		1,100,900
2110599 - LIBRARY - Administration Allocated	83754	Non cash item	(11,900)			1,100,900
3110511 - LIBRARY - Other Grants	83754	Operating revenue		700		1,101,600
3110520 - LIBRARY - Fees & Charges	83754	Operating revenue		1,200		1,102,800
W0040 - Military Museum Building Mtce	83754	Operating expenses			(4,250)	1,098,550
W0049 -Insurance	83754	Operating expenses		7,000		1,105,550
W0050 -Heritage Trail Maintenance	83754	Operating expenses		350		1,105,900
2110699 - HERITAGE - Administration Allocated	83754	Non cash item	(8,900)			1,105,900
2110700 - OTH CUL - Employee Costs	83754	Operating expenses		9,950		1,115,850
CT147 -WALTZING THE WILLARA	83754	Operating expenses		5,900		1,121,750
CT178 -Other Shows	83754	Operating expenses			(5,250)	1,116,500
CT205 -Show Festival Small Hall	83754	Operating expenses			(3,800)	1,112,700
2110743-OTH CUL - Other Festival Events	83754	Operating expenses		6,800		1,119,500
CTE168 -A DinoMite Baby Dinosaur Show	83754	Operating expenses		2,500		1,122,000
CTE169 - The Robbie Williams Experience	83754	Operating expenses			(550)	1,121,450
CTE170 -Trent Bell Show	83754	Operating expenses		2,500		1,123,950
CTE172 - Wildflowers Show	83754	Operating expenses		2,500		1,126,450
CTE174- Festival of Small Halls	83754	Operating expenses		3,000		1,129,450
2110786 - OTH CUL - Expensed Minor Asset Purchases	83754	Operating expenses			(5,000)	1,124,450
CTG09 - Gardens Maintenance	83754	Operating expenses			(300)	1,124,150
CTG14 - Events Trailer Operating Costs	83754	Operating expenses		1,400		1,125,550
BO002 - Cummin Theatre - Building Operations	83754	Operating revenue		1,650		1,127,200
BM002 - Cummin Theatre - Building Maintenance	83754	Operating revenue			(100)	1,127,100
2110799 - OTH CUL - Administration Allocated	83754	Non cash item	(11,900)			1,127,100
CTG102 - MOU Rep Club	83754	Operating revenue		800		1,127,900
CTG104 - Ticket Sales	83754	Operating revenue			(100)	1,127,800
CTG107- Equipment Hire	83754	Operating revenue			(500)	1,127,300
CTG114 - Technical & FOH Staff	83754	Operating revenue			(850)	1,126,450
CTI052 - Roman Rydnetsky	83754	Operating revenue		100		1,126,550
CTI072 -Summer Fun	83754	Operating revenue		50		1,126,600
CTI078 -Morning Melodies	83754	Operating revenue			(1,000)	1,125,600
CTI158 - Dreams of a Lonely Planet	83754	Operating revenue			(1,000)	1,124,600
CTI166 - Aladdin and His Magic Smartwatch	83754	Operating revenue		350		1,124,950

CTI168 -A DinoMite Baby Dinosaur Show	83754	Operating revenue			(1,000)	1,123,950
CTI169 -The Robbie Williams Experience	83754	Operating revenue			(650)	1,123,300
CTI170 -Trent Bell Show	83754	Operating revenue			(1,000)	1,122,300
CTI172 -Wildflowers Show	83754	Operating revenue			(1,000)	1,121,300
CTI173 -Taking Liberty	83754	Operating revenue			(500)	1,120,800
CTI174 -Festival of Small Halls	83754	Operating revenue			(900)	1,119,900
2120211 -ROADM - Road Maintenance - Built Up Areas	83754	Operating expenses		111,000		1,230,900
3120118 - ROADC - Wheatbelt Secondary Freight Network	83754	Capital revenue			(308,050)	922,850
3120121 - ROADC - External Income-Crooks Road Mun	83754	Operating revenue			(18,200)	904,650
4120141 - ROADC - Roads Outside BUA - Sealed - Council	83754	Capital expenses		332,000		1,236,650
4120145 - ROADS - Roads Outside BUA - Sealed - Roads to Recovery	83754	Capital expenses			(194,000)	1,042,650
4120146 - ROADS - Roads Outside BUA - Gravel - Roads to Recovery	83754	Capital expenses				1,042,650
4120147 - ROADS - Roads Outside BUA - Formed - Roads to Recovery	83754	Capital expenses			(353,150)	689,500
2120212 - ROADS - Road Maintenance - Sealed Outside BUA	83754	Operating expenses			(9,600)	679,900
2120213 - ROADS - Road Maintenance - Gravel Outside BUA	83754	Operating expenses		10,000		689,900
2120214-ROADM - Road Maintenance - Formed Outside BUA	83754	Operating expenses			(65,650)	624,250
3120220-ROADM - Sale of Scrap	83754	Operating revenue		8,800		633,050
3120390-PLANT - Profit on Disposal of Assets	83754	Non cash item	115,050			633,050
2120265 -ROADM - Drainage Maintenance Built Up Areas	83754	Operating expenses		150		633,200
2120287 -ROADM - Other Expenses	83754	Operating expenses			(3,500)	629,700
2120288 -ROADM - Depot Building Operations	83754	Operating expenses		3,000		632,700
2120289 -ROADM - Depot Building Maintenance	83754	Operating expenses		11,350		644,050
2120391 -PLANT - Loss on Disposal of Assets	83754	Non cash item	(171,500)			644,050
2120599 - LICENSING - Administration Allocated	83754	Non cash item	(8,900)			644,050
4120330 -PLANT - Plant & Equipment (Capital)	83754	Capital expenses			(286,550)	357,500
4120790 -WATER - Infrastructure Other (Capital)	83754	Capital expenses		39,700		397,200
2130299 - TOURISM - Administration Allocated	83754	Non cash item	50			397,200
2130200 - TOURISM - Employee Costs	83754	Operating expenses		4,300		401,500
W0180 -Photograph Inventory	83754			1,000		402,500
W0188 -Phone, postage & Freight	83754			200		402,700
W0199 -TransWA	83754			6,000		408,700
W0212 -Eastern Wheatbelt Holiday Planner - Expense Code	83754			31,000		439,700
W0213 -Central Wheatbelt Map	83754			5,000		444,700
W0216 -Merredin Brochure	83754			3,000		447,700
2130299 -TOURISM - Administration Allocated	83754	Non cash item	(11,900)			447,700
2130300 - BUILD - Employee Costs	83754	Operating expenses			(95,700)	352,000
2130399 - BUILD - Administration Allocated	83754	Non cash item	(11,900)			352,000
W0262 -Stand Pipes	83754	Operating expenses			(50,500)	301,500
2130899 -OTH ECON - Administration Allocated	83754	Non cash item	22,650			301,500
3130201 - TOURISM - Reimbursements	83754	Operating revenue			(8,600)	292,900
W0250 -Eastern Wheatbelt Holiday Planner - Income Account	83754	Operating revenue			(27,000)	265,900
W0251 - Central Wheatbelt Map	83754	Operating revenue			(5,000)	260,900
W0253 - Regional Marketing Campaigns	83754	Operating revenue			(400)	260,500
W0256 - Tourism Package Income	83754	Operating revenue		250		260,750
W0258 - Regional Brochure Postage	83754	Operating revenue		100		260,850
W0270 - CWVC Annual Memberships	83754	Operating revenue		1,500		262,350
W0271 - Consignment Merchandise	83754	Operating revenue		2,000		264,350
W0273 - Merchandise Income	83754	Operating revenue			(1,500)	262,850
W0274 - All Other VC Income	83754	Operating revenue			(100)	262,750
3130320 - BUILD - Fees & Charges (Licenses) Muni	83754	Operating revenue			(1,000)	261,750
3130821 -OTH ECON - Standpipe Income	83754	Operating revenue		52,000		313,750
CDI034 -Events Trailer Hire	83754	Operating revenue		450		314,200
CDI035 -Hire of Public Spaces	83754	Operating revenue		150		314,350
SP001 -Standpipe-Swipe Cards Systems	83754	Capital expenses			(20,000)	294,350
2140187 -PRIVATE - Other Expenses	83754	Operating expenses			(18,300)	276,050
2140200 - ADMIN - Employee Costs	83754	Operating expenses		128,300		404,350
2140203 - ADMIN - Uniforms	83754	Operating expenses			(500)	403,850
2140206- ADMIN - Fringe Benefits Tax (FBT)	83754	Operating expenses		15,000		418,850
2140215 - ADMIN - Printing and Stationery	83754	Operating expenses		1,000		419,850
3140120 - PRIVATE - Private Works Income Muni	83754	Operating revenue			(2,000)	417,850
3140201 -ADMIN - Reimbursements	83754	Operating revenue		9,800		427,650
3140235 -ADMIN - Other Income Relating to Administration	83754	Operating revenue		200		427,850
3140290 -ADMIN - Profit on Disposal of Assets	83754	Non cash item	153,800			427,850
W0060 - Corporate Business Systems	83754	Operating expenses		4,000		431,850
W0061 - 3rd Party Mtce Agreements	83754	Operating expenses			(5,000)	426,850
W0063 - Website Redesign	83754	Operating expenses			(3,000)	423,850
W0066 - IT Equipment	83754	Operating expenses		2,000		425,850
W0067 -ERP System Upgrade	83754	Operating expenses			(440,000)	(14,150)
2140230-ADMIN - Insurance Expenses (Other than Bldg and W/Comp)	83754	Operating expenses			(9,650)	(23,800)
2140252 - ADMIN - Consultants Muni	83754	Operating expenses		17,000		(6,800)
2140284 - ADMIN - Audit Fees	83754	Operating expenses			(4,000)	(10,800)
BO001 -Administration Building - Building Operations	83754	Operating expenses		2,000		(8,800)
BM001 -Administration Building - Building Maintenance	83754	Operating expenses			(4,550)	(13,350)
2140299 - ADMIN - Administration Overheads Recovered	83754	Non cash item	297,400			(13,350)
2140300 - PWO - Employee Costs Muni	83754	Operating expenses		66,900		53,550
2140304 - PWO - Training & Development Muni	83754	Operating expenses		10,400		63,950
2140307 -PWO - Protective Clothing	83754	Operating expenses		1,000		64,950
2140311 - PWO - Consultancy	83754	Operating expenses		500		65,450

2140323 -PWO - Sick Pay	83754	Operating expenses		7,800		73,250
2140324 -PWO - Annual Leave	83754	Operating expenses		15,550		88,800
2140325 -PWO - Public Holidays	83754	Operating expenses		7,800		96,600
2140330 - PWO - WHS and Toolbox Meetings	83754	Operating expenses			(3,000)	93,600
2140393 - PWO - LESS Allocated to Works (PWO's)	83754	Non cash item	(62,450)			93,600
2140399 - PWO - Administration Allocated	83754	Non cash item	(44,500)			93,600
2140400 -POC - Internal Plant Repairs - Wages & O/Head	83754	Non cash item	3,850			93,600
2140412-POC - Fuels and Oils	83754	Operating expenses		5,150		98,750
2140413 -POC - Tyres and Tubes	83754	Operating expenses			(8,000)	90,750
2140417 - POC - Insurance Expenses	83754	Operating expenses		2,850		93,600
2140494 - POC - LESS Plant Operation Costs Allocated to Works	83754	Operating expenses			(3,850)	89,750
2140503 - SAL - Workers Compensation Expenses Muni	83754	Operating expenses			(90,000)	(250)
2140506 - SAL - Parental Leave Payment (Government) Muni	83754	Operating expenses			(12,800)	(13,050)
3140502 - SAL - Reimbursement - Parental Leave	83754	Operating revenue		12,800		(250)
2140761 - UNCLASS - Insurance Expenditure Mun	83754	Operating expenses			(7,000)	(7,250)
3140736 - UNCLASS - Insurance Income	83754	Operating revenue		10,000		2,750
			(466,750)	**4,046,022**	**(4,049,224)**	**2,750**