

# **SHIRE OF MERREDIN**

## **MONTHLY FINANCIAL REPORT**

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

**For the period ended 31 May 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 31 MAY 2025**

FOR THE PERIOD ENDED 31 MAY 2025						
	Amended Budget Estimates	YTD Budget Estimates	YTD Actual	Variance* \$	Variance* %	Var
Note	(a) \$	(b) \$	(c) \$	(c) - (b) \$	((c) - (b))/(b) %	
<b>OPERATING ACTIVITIES</b>						
<b>Revenue from operating activities</b>						
General rates	5,566,400	5,102,537	5,572,378	469,841	9.21%	
Grants, subsidies and contributions	1,232,750	1,163,335	1,101,291	(62,044)	(5.33%)	
Fees and charges	1,125,050	1,031,406	1,126,029	94,623	9.17%	
Interest revenue	436,000	399,652	425,189	25,537	6.39%	
Other revenue	359,410	330,520	306,701	(23,819)	(7.21%)	
Profit on asset disposals	240,000	183,337	218,941	35,604	19.42%	▲
	8,959,610	8,210,787	8,750,529	539,742	6.57%	
<b>Expenditure from operating activities</b>						
Employee costs	(4,733,505)	(4,514,796)	(3,962,166)	552,630	12.24%	▲
Materials and contracts	(3,919,845)	(3,869,750)	(2,641,110)	1,228,640	31.75%	▲
Utility charges	(524,800)	(481,019)	(495,709)	(14,690)	(3.05%)	
Depreciation	(5,343,050)	(4,899,860)	(4,972,633)	(72,773)	(1.49%)	
Finance costs	(82,090)	(75,251)	(46,527)	28,724	38.17%	▲
Insurance	(279,700)	(256,614)	(261,000)	(4,386)	(1.71%)	
Other expenditure	(315,850)	(257,736)	(171,664)	86,072	33.40%	▲
Loss on asset disposals	(34,150)	(31,306)	(24,440)	6,866	21.93%	
	(15,232,990)	(14,386,332)	(12,575,249)	1,811,083	12.59%	
Non cash amounts excluded from operating activities	5,137,200	4,747,829	4,778,132	30,303	0.64%	
<b>Amount attributable to operating activities</b>	<b>(1,136,180)</b>	<b>(1,427,716)</b>	<b>953,412</b>	<b>2,381,128</b>	<b>166.78%</b>	
<b>INVESTING ACTIVITIES</b>						
<b>Inflows from investing activities</b>						
Proceeds from capital grants, subsidies and contributions	8,063,600	7,313,887	7,141,849	(172,038)	(2.35%)	
Proceeds from disposal of assets	486,450	482,450	726,475	244,025	50.58%	▲
Proceeds from financial assets at amortised cost - self supporting loans	38,700	38,676	38,676	0	0.00%	
	8,588,750	7,835,013	7,907,000	71,987	0.92%	
<b>Outflows from investing activities</b>						
Payments for property, plant and equipment	(1,384,950)	(1,256,531)	(766,380)	490,151	39.01%	▲
Payments for construction of infrastructure	(10,042,000)	(9,261,134)	(5,136,583)	4,124,551	44.54%	▲
	(11,426,950)	(10,517,665)	(5,902,962)	4,614,703	43.88%	
<b>Amount attributable to investing activities</b>	<b>(2,838,200)</b>	<b>(2,682,652)</b>	<b>2,004,038</b>	<b>4,686,690</b>	<b>174.70%</b>	
<b>FINANCING ACTIVITIES</b>						
<b>Inflows from financing activities</b>						
Transfer from reserves	495,880	0	7,024	7,024	0.00%	
	495,880	0	7,024	7,024	0.00%	
<b>Outflows from financing activities</b>						
Repayment of borrowings	(225,000)	(224,231)	(224,231)	0	0.00%	
Transfer to reserves	(839,000)	0	(235,008)	(235,008)	0.00%	
	(1,064,000)	(224,231)	(459,239)	(235,008)	(104.81%)	
<b>Amount attributable to financing activities</b>	<b>(568,120)</b>	<b>(224,231)</b>	<b>(452,215)</b>	<b>(227,984)</b>	<b>(101.67%)</b>	
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>						
<b>Surplus or deficit at the start of the financial year</b>						
Amount attributable to operating activities	(1,136,180)	(1,427,716)	953,412	2,381,128	166.78%	▲
Amount attributable to investing activities	(2,838,200)	(2,682,652)	2,004,038	4,686,690	174.70%	▲
Amount attributable to financing activities	(568,120)	(224,231)	(452,215)	(227,984)	(101.67%)	▼
<b>Surplus or deficit after imposition of general rates</b>	<b>1,573</b>	<b>209,474</b>	<b>7,435,196</b>	<b>7,225,722</b>	<b>3449.46%</b>	▲

## KEY INFORMATION

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

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

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

Refer to Note 3 for an explanation of the reasons for the variance.

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

**SHIRE OF MERREDIN**  
**STATEMENT OF FINANCIAL POSITION**  
**FOR THE PERIOD ENDED 31 MAY 2025**

	Actual 30 June 2024 \$	Actual as at 31 May 2025 \$
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	14,087,178	12,409,106
Trade and other receivables	1,048,467	2,528,189
Other financial assets	38,677	0
Inventories	19,816	18,738
Other assets	726,255	639,070
<b>TOTAL CURRENT ASSETS</b>	<b>15,920,393</b>	<b>15,595,103</b>
<b>NON-CURRENT ASSETS</b>		
Trade and other receivables	121,222	121,222
Other financial assets	296,735	296,735
Inventories	184,000	184,000
Property, plant and equipment	29,927,745	28,444,367
Infrastructure	212,071,799	213,960,175
<b>TOTAL NON-CURRENT ASSETS</b>	<b>242,601,501</b>	<b>243,006,499</b>
<b>TOTAL ASSETS</b>	<b>258,521,894</b>	<b>258,601,602</b>
<b>CURRENT LIABILITIES</b>		
Trade and other payables	3,560,682	953,870
Other liabilities	591,316	184,941
Borrowings	224,230	(1)
Employee related provisions	516,573	516,573
<b>TOTAL CURRENT LIABILITIES</b>	<b>4,892,801</b>	<b>1,655,383</b>
<b>NON-CURRENT LIABILITIES</b>		
Borrowings	1,645,759	1,645,758
Employee related provisions	69,271	69,271
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>1,715,030</b>	<b>1,715,029</b>
<b>TOTAL LIABILITIES</b>	<b>6,607,831</b>	<b>3,370,412</b>
<b>NET ASSETS</b>	<b>251,914,063</b>	<b>255,231,190</b>
<b>EQUITY</b>		
Retained surplus	60,189,670	63,278,813
Reserve accounts	6,669,075	6,897,059
Revaluation surplus	185,055,318	185,055,318
<b>TOTAL EQUITY</b>	<b>251,914,063</b>	<b>255,231,190</b>

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 31 May 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 POLICES**

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

**Critical accounting estimates and judgements**

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

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

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

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

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

**SHIRE OF MERREDIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 MAY 2025**

**2 NET CURRENT ASSETS INFORMATION**

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

**Current assets**

Cash and cash equivalents  
Trade and other receivables  
Other financial assets  
Inventories  
Other assets

**Less: current liabilities**

Trade and other payables  
Other liabilities  
Borrowings  
Employee related provisions

Net current assets

Less: Total adjustments to net current assets

**Closing funding surplus / (deficit)**

Note	Amended Budget Opening 1 July 2024	Actual as at 30 June 2024	Actual as at 31 May 2025
	\$	\$	\$
	14,087,178	14,087,178	12,409,106
	1,048,467	1,048,467	2,528,189
	38,677	38,677	0
	19,816	19,816	18,738
	726,255	726,255	639,070
	15,920,393	15,920,393	15,595,103
	(3,560,682)	(3,560,682)	(953,870)
	(591,316)	(591,316)	(184,941)
	(224,230)	(224,230)	1
	(516,573)	(516,573)	(516,573)
	(4,892,801)	(4,892,801)	(1,655,383)
	11,027,592	11,027,592	13,939,720
2(b)	(6,097,631)	(6,097,631)	(6,508,671)
	<b>4,929,961</b>	<b>4,929,961</b>	<b>7,431,049</b>

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

**Adjustments to net current assets**

Less: Reserve accounts  
Less: Financial assets at amortised cost - self supporting loans  
- Current portion of borrowings  
- Current portion of employee benefit provisions held in reserve

**Total adjustments to net current assets**

	(6,669,075)	(6,669,075)	(6,897,059)
	(38,677)	(38,677)	0
	224,230	224,230	(1)
	385,891	385,891	388,389
2(a)	<b>(6,097,631)</b>	<b>(6,097,631)</b>	<b>(6,508,671)</b>

Amended Budget Estimates 30 June 2025	YTD Budget Estimates 31 May 2025	YTD Actual 31 May 2025
\$	\$	\$

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

**Adjustments to operating activities**

Less: Profit on asset disposals  
Add: Loss on asset disposals  
Add: Depreciation

**Total non-cash amounts excluded from operating activities**

(240,000)	(183,337)	(218,941)
34,150	31,306	24,440
5,343,050	4,899,860	4,972,633
<b>5,137,200</b>	<b>4,747,829</b>	<b>4,778,132</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.

FM Reg 34 (2)(b)

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 2024-25 year is \$10,000 and 10.00% whichever is the greater.

Description	Var. \$ \$	Var. % %	
<b>Revenue from operating activities</b>			
<b>Profit on asset disposals</b>	35,604	19.42%	▲
Year to date timing error - Profit on disposal of assets expected to be lower at this time of Year.		Timing	
<b>Expenditure from operating activities</b>			
<b>Employee costs</b>	552,630	12.24%	▲
Year to date expenditure is lower than year to date budget due to position vacancies and current staffing levels.		Timing	
<b>Materials and contracts</b>	1,228,640	31.75%	▲
Year to date expenditure is lower than year to date budget due to timing issues with invoice receival and some major funding yet to be expended. This includes funds for the Recreation Master Plan.		Timing	
<b>Finance costs</b>	28,724	38.17%	▲
Variance due to timing issues with Loan repayment Schedule.		Timing	
<b>Other expenditure</b>	86,072	33.40%	▲
Year to date expenditure is lower than year to date budget due to timing issues with some invoices not yet received.		Timing	
<b>Inflows from investing activities</b>			
<b>Proceeds from disposal of assets</b>	244,025	50.58%	▲
Budgeting error - Proceeds on disposal of assets expected to be lower at this time of year.		Permanent	
<b>Payments for property, plant and equipment</b>	490,151	39.01%	▲
Variance due to purchasing of Plant and Equipment not yet completed		Timing	
<b>Payments for construction of infrastructure</b>	4,124,551	44.54%	▲
Variance due to Capital expenditure not yet completed		Timing	
<b>Surplus or deficit after imposition of general rates</b>	7,225,722	3449.46%	▲

**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 31 MAY 2025

1 KEY INFORMATION

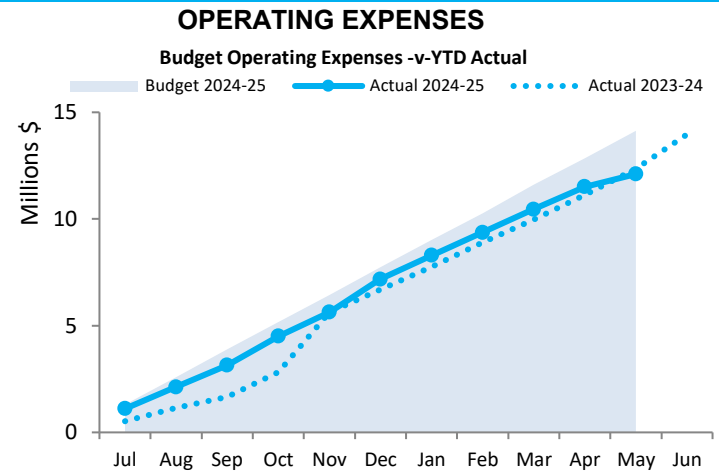
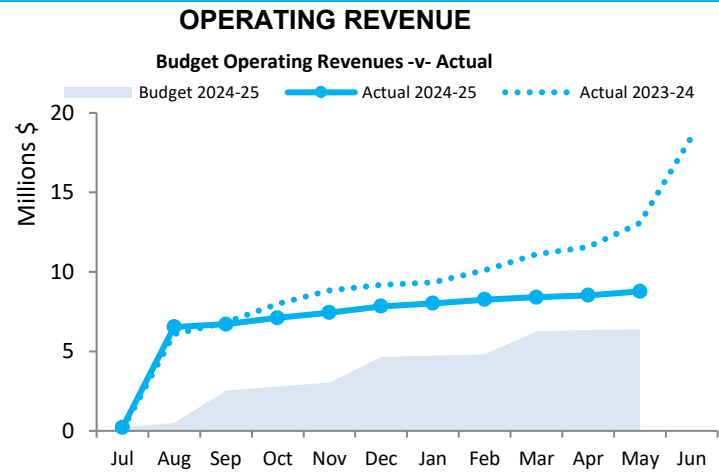
Funding Surplus or Deficit Components						
Funding surplus / (deficit)						
	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)		
Opening	\$4.54 M	\$4.54 M	\$4.93 M	\$0.39 M		
Closing	\$0.00 M	\$0.21 M	\$7.44 M	\$7.23 M		
Refer to Statement of Financial Activity						
Cash and cash equivalents			Payables		Receivables	
	\$12.40 M	% of total		\$0.95 M	% Outstanding	\$1.75 M
Unrestricted Cash	\$5.50 M	44.4%	Trade Payables	\$0.50 M		\$0.78 M
Restricted Cash	\$6.90 M	55.6%	0 to 30 Days		102.1%	\$1.75 M
			Over 30 Days		(2.1%)	
			Over 90 Days		0.0%	
Refer to 3 - Cash and Financial Assets			Refer to 9 - Payables		Refer to 7 - Receivables	
Key Operating Activities						
Amount attributable to operating activities						
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)			
(\$1.14 M)	(\$1.43 M)	\$0.95 M	\$2.38 M			
Refer to Statement of Financial Activity						
Rates Revenue			Grants and Contributions		Fees and Charges	
YTD Actual	\$5.57 M	% Variance	YTD Actual	\$1.10 M	% Variance	YTD Actual
YTD Budget	\$5.10 M	9.2%	YTD Budget	\$1.16 M	(5.3%)	YTD Budget
			Refer to 12 - Grants and Contributions		Refer to Statement of Financial Activity	
Key Investing Activities						
Amount attributable to investing activities						
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)			
(\$2.84 M)	(\$2.68 M)	\$2.00 M	\$4.69 M			
Refer to Statement of Financial Activity						
Proceeds on sale			Asset Acquisition		Capital Grants	
YTD Actual	\$0.73 M	%	YTD Actual	\$5.14 M	% Spent	YTD Actual
Amended Budget	\$0.49 M	49.3%	Amended Budget	\$10.04 M	(48.8%)	Amended Budget
Refer to 6 - Disposal of Assets			Refer to 5 - Capital Acquisitions		Refer to 5 - Capital Acquisitions	
Key Financing Activities						
Amount attributable to financing activities						
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)			
(\$0.57 M)	(\$0.22 M)	(\$0.45 M)	(\$0.23 M)			
Refer to Statement of Financial Activity						
Borrowings			Reserves			
Principal repayments	(\$0.22 M)		Reserves balance	\$6.90 M		
Interest expense	(\$0.05 M)		Net Movement	\$0.23 M		
Principal due	\$1.65 M					
Refer to 10 - Borrowings			Refer to 4 - Cash Reserves			

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

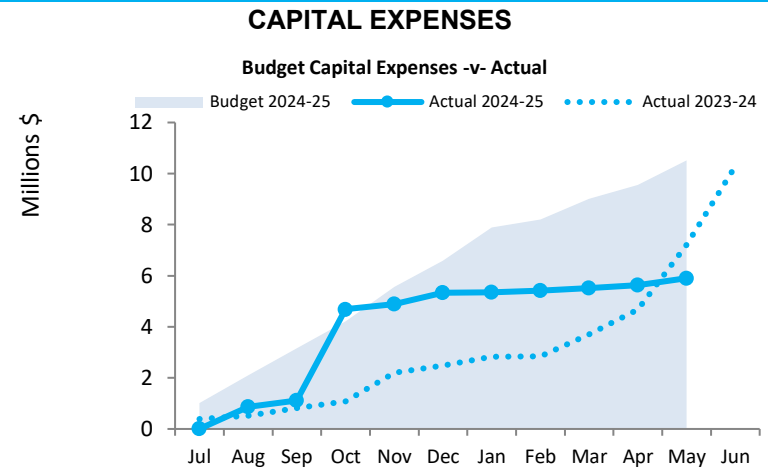
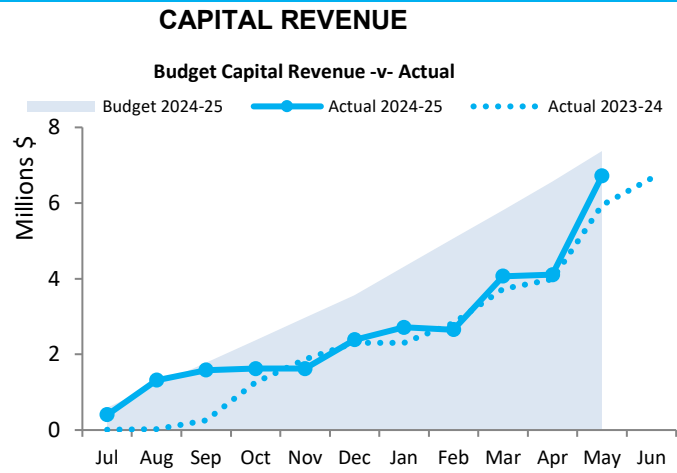


2 KEY INFORMATION - GRAPHICAL

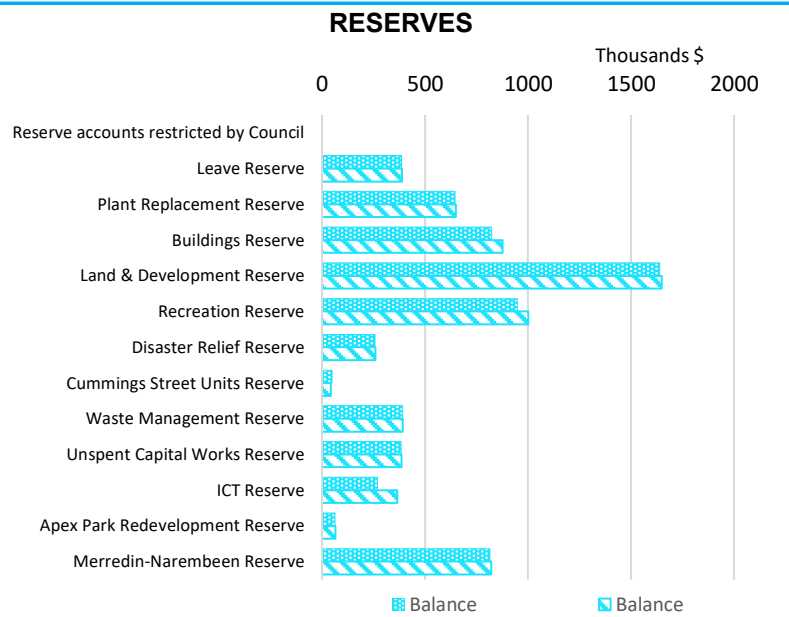
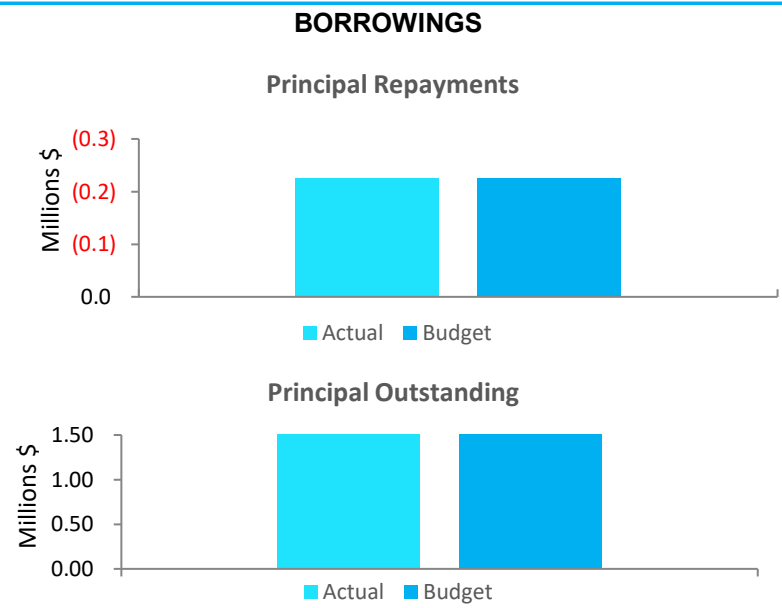
OPERATING ACTIVITIES



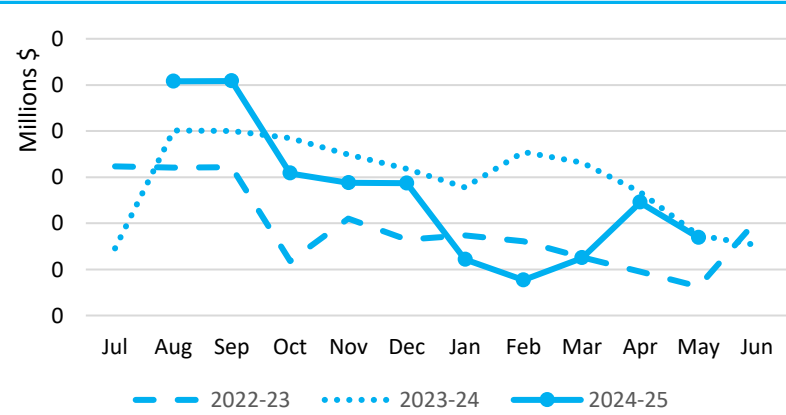
INVESTING ACTIVITIES



FINANCING ACTIVITIES



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
		\$	\$	\$	\$			
Municipal Bank Account		4,033,353		4,033,353		Commonwealth		
Petty Cash - Admin		950		950				
Float - MRCLC		200		200				
Municipal Investment Account		1,469,072		1,469,072		Commonwealth	0.25%	
Reserve Bank Account		0	6,897,059	6,897,059		Commonwealth	3.75%	
Trust Cash at Bank		0	0	0	8,616	Commonwealth		
<b>Total</b>		<b>5,503,575</b>	<b>6,897,059</b>	<b>12,400,634</b>	<b>8,616</b>			
<b>Comprising</b>								
Cash and cash equivalents		5,503,575	6,897,059	12,400,634	8,616			
		<b>5,503,575</b>	<b>6,897,059</b>	<b>12,400,634</b>	<b>8,616</b>			

KEY INFORMATION

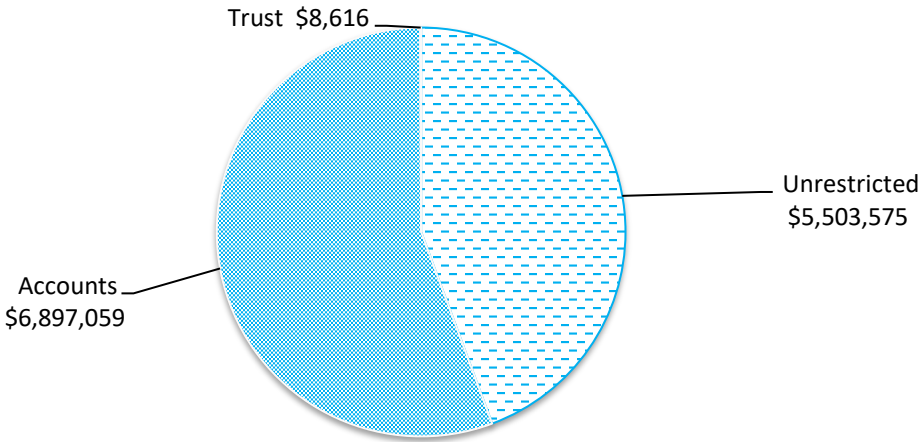
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of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



4 RESERVE ACCOUNTS

Reserve account name	Amended Budget				Actual			
	Opening	Transfers	Transfers	Closing	Opening	Transfers	Transfers	Closing
	Balance	In (+)	Out (-)	Balance	Balance	In (+)	Out (-)	Balance
	\$	\$	\$	\$	\$	\$	\$	\$
Reserve accounts restricted by Council								
Leave Reserve	385,891	2,500	0	388,391	385,891	2,498	0	388,389
Plant Replacement Reserve	645,713	3,900	0	649,613	645,713	3,904	0	649,617
Buildings Reserve	823,385	104,710	(36,000)	892,095	823,385	53,452	0	876,837
Land & Development Reserve	1,638,173	10,600	0	1,648,773	1,638,173	10,603	0	1,648,776
Recreation Reserve	948,352	139,730	(250,000)	838,082	948,352	53,471	0	1,001,823
Disaster Relief Reserve	257,405	1,600	0	259,005	257,405	1,666	0	259,071
Cummings Street Units Reserve	48,036	1,360	(7,000)	42,396	48,036	1,556	(7,024)	42,568
Waste Management Reserve	389,985	2,500	0	392,485	389,985	2,524	0	392,509
Unspent Capital Works Reserve	383,660	2,400	0	386,060	383,660	2,483	0	386,143
ICT Reserve	268,810	224,500	0	493,310	268,810	96,405	0	365,215
Apex Park Redevelopment Reserve	63,802	1,200	(64,980)	22	63,802	1,179	0	64,981
Merredin-Narembeen Reserve	815,863	344,000	(137,900)	1,021,963	815,863	5,266	0	821,129
	6,669,075	839,000	(495,880)	7,012,195	6,669,075	235,008	(7,024)	6,897,059

## 5 CAPITAL ACQUISITIONS

		Amended		YTD Actual	YTD Variance
Capital acquisitions		Budget	YTD Budget		
		\$	\$	\$	\$
Buildings - non-specialised	514	17,000	15,587	16,640	1,053
Buildings - specialised	512	583,250	510,769	127,160	(383,609)
Furniture and equipment	520	25,000	22,913	23,800	887
Plant and equipment	530	759,700	707,262	598,780	(108,482)
<b>Acquisition of property, plant and equipment</b>		<b>1,384,950</b>	<b>1,256,531</b>	<b>766,380</b>	<b>(490,151)</b>
Infrastructure - Roads	540	6,565,200	5,970,797	2,400,010	(3,570,787)
Infrastructure - Footpaths	560	102,000	93,500	64,100	(29,400)
Infrastructure - Parks & Gardens	570	2,943,900	2,819,327	2,598,816	(220,511)
Infrastructure - Other	590	430,900	377,510	73,657	(303,853)
<b>Acquisition of infrastructure</b>		<b>10,042,000</b>	<b>9,261,134</b>	<b>5,136,583</b>	<b>(4,124,551)</b>
<b>Total of PPE and Infrastructure.</b>		<b>11,426,950</b>	<b>10,517,665</b>	<b>5,902,962</b>	<b>(4,614,703)</b>
<b>Total capital acquisitions</b>		<b>11,426,950</b>	<b>10,517,665</b>	<b>5,902,962</b>	<b>(4,614,703)</b>
<b>Capital Acquisitions Funded By:</b>					
Capital grants and contributions		8,063,600	7,313,887	7,141,849	(172,038)
Other (disposals & C/Fwd)		486,450	482,450	726,475	244,025
Reserve accounts					
Buildings Reserve		(36,000)		0	0
Recreation Reserve		(250,000)		0	0
Apex Park Redevelopment Reserve		(64,980)		0	0
Merredin-Narembeen Reserve		(137,900)		0	0
Contribution - operations		3,372,780	2,721,328	1,101,291	(1,620,037)
<b>Capital funding total</b>		<b>11,426,950</b>	<b>10,517,665</b>	<b>8,976,639</b>	<b>(1,541,026)</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.

## 5 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

### Capital expenditure total

### Level of completion indicators



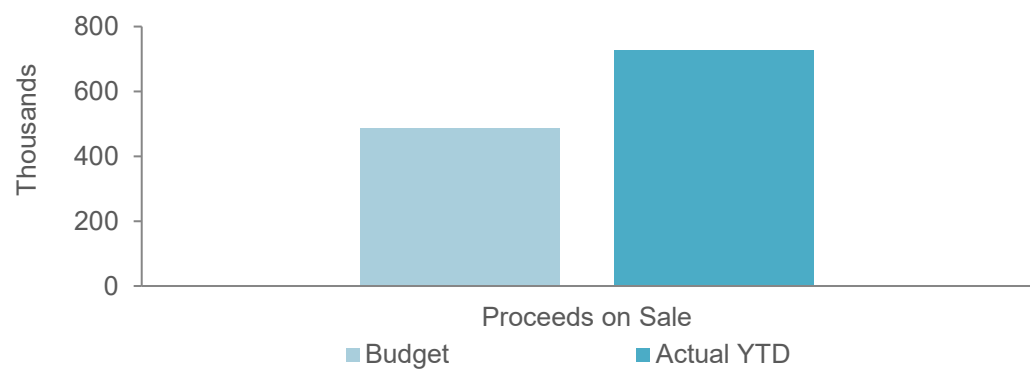
0%  
20%  
40%  
60%  
80%  
100%  
Over 100%

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

			Amended		YTD Actual	Variance (Under)/Over
Account Description			Budget	YTD Budget		
			\$	\$	\$	\$
4050390		OLOPS - Plant & Equipment Other (Capital)	100,000	91,663	36,731.43	(54,931.57)
4090210	BC042	OTH HOUSE - Building (Capital)	17,000	15,587	16,640.00	1,053.00
4100110	LC041	Merredin Landfill - Tip Shop	9,200	8,437	-	(8,437.00)
4100130	LC022	SAN - Plant & Equipment (Capital)	39,500	39,500	39,499.96	-
4100130	LC023	Merredin Landfill - Stand alone CCTV	0	0	9,185.00	9,185.00
4100180		SAN - Infrastructure Other (Capital)	0	50,000	-	(50,000.00)
4110110	BC005	Old Administration Building - Building (Capital)	10,000	9,163	6,418.19	(2,744.81)
4110110	BC006	Women's Rest Centre Building - Building (Capital)	7,000	6,413	5,672.73	(740.27)
4110110	BC015	Burracoppin Hall Building (Capital)	15,000	13,750	8,854.99	(4,895.01)
4110110	BC020	Swimming Pool (Capital)	35,000	32,087	-	(32,087.00)
4100310	BC085	REC - Other Rec Facilities Building (Capital)	556,000	509,663	-	(509,663.00)
4110310		REC - Other Rec Facilities Plant & Equipment (Capital)	0	0	8,885.72	8,885.72
4110320		REC - Other Rec Facilities Plant & Equipment (Capital)	15,000	13,750	-	(13,750.00)
4110370	PC001A	REC - Infrastructure Parks & Gardens (Capital)	369,100	369,100	370,557.84	1,457.84
4110370	PC001C	REC - Infrastructure Parks & Gardens (Capital)	201,700	201,700	200,351.76	(1,348.24)
4110370	PC001D	REC - Infrastructure Parks & Gardens (Capital)	130,000	119,163	120,986.72	1,823.72
4110370	PC036	REC - Infrastructure Parks & Gardens (Capital)	30,400	27,863	1,200.00	(26,663.00)
4110370	PC007	REC - Infrastructure Parks & Gardens (Capital)	0	0	1,207.68	1,207.68
4110370	PC007A	REC - Infrastructure Parks & Gardens (Capital)	248,100	248,100	248,071.09	(28.91)
4110370	PC007B	REC - Infrastructure Parks & Gardens (Capital)	580,300	580,300	575,632.52	(4,667.48)
4110370	PC007C	REC - Infrastructure Parks & Gardens (Capital)	767,800	703,813	688,160.13	(15,652.87)
4110370	PC041A	Water Tower Refurbishments - PTA	523,550	479,919	368,863.99	(111,055.01)
4110370	PC041B	Water Tower Refurbishments - WDC	42,950	39,369	-	(39,369.00)
4110370	PC041C	Water Tower Refurbishments - SoM	50,000	50,000	23,784.09	(26,215.91)
4110510	BC004	LIBRARY - Library Building (Capital)	55,000	50,413	50,422.55	9.55
4110610	HC041	HERITAGE - Building (Capital)	33,750	30,943	32,205.64	1,262.64
4110710	BC002	OTH CUL - Building (Capital)	116,500	106,788	-	(106,788.00)
4120110		ROADC - Building (Capital)	10,000	6,413	-	(6,413.00)
4120141	RC239A	Merredin-Narembeen Road (Capital)	223,200	204,589	153,781.15	(50,807.85)
4120141	RC239B	Merredin-Narembeen Road (Capital)	294,300	269,764	189,759.36	(80,004.64)
4120141	RC239C	Merredin-Narembeen Road (Capital)	12,600	11,550	10,888.27	(661.73)
4120141	RC239D	Merredin-Narembeen Road (Capital) 11.90 - 15.35	335,500	307,538	334,536.86	26,998.86
4120141	RC239F	Merredin-Narembeen Road (Capital) 16.81 - 18.41	63,500	58,223	43,423.78	(14,799.22)
4120141	RC239H	Merredin-Narembeen Road (Capital) 18.41 - 18.70	334,100	306,273	225,371.89	(80,901.11)
4120141	RC239I	Merredin-Narembeen Road (Capital) 19.54 - 19.80	24,600	22,550	24,577.21	2,027.21
4120141	RC239J	Merredin-Narembeen Road (Capital) 19.54 - 19.80	315,300	289,036	248,958.76	(40,077.24)
4120143	RC019	Goomarin - Nukarni Rd	100,000	91,663	-	(91,663.00)
4120144	R2R090	Goldfields Road	0	0	754.57	754.57
4120144	RRG090	Goldfields Road	130,000	119,174	66,906.91	(52,267.09)
4120144	RC090	Goldfields Road	40,000	36,674	-	(36,674.00)
4120144	R2R140	Urban Roads - Reseal - Coronation St (R2R)	0	15,600	15,600.00	-
4120144	R2R147	Urban Roads - Reseal - Pollack Ave (R2R)	52,250	47,894	52,248.00	4,354.00
4120144	R2R153	Urban Roads - Reseal - Throssell St (R2R)	32,950	30,206	32,966.00	2,760.00
4120144	R2R164	Urban Roads - Reseal - Jubilee St (R2R)	9,950	9,119	9,952.00	833.00
4120144	R2R180	Urban Roads - Reseal - Aspland St (R2R)	13,500	12,375	13,497.40	1,122.40
4120144	R2R212	Urban Roads - Reseal - Yorell Way (R2R)	43,100	39,512	43,104.60	3,592.60
4120145	R2R001	Chandler Road (R2R)	135,000	123,750	128,164.62	4,414.62
4120145	R2R002	Hines Hill (R2R)	85,000	65,837	50,000.00	(15,837.00)
4120145	R2R004	Brissenden Rd (R2R)	530,000	434,163	430,000.00	(4,163.00)
4120146	R2R007	Korbelkulling Rd (R2R)	166,750	152,856	166,784.85	13,928.85
4120149	RRG001	RRG Chandler-Merredin - Resurfacing	216,900	198,825	1,100.00	(197,725.00)
4120149	RRG072	Crooks Road (RRG)	585,600	536,800	87,592.40	(449,207.60)
4120150	HVS072	Crooks Road (RRG)	2,703,600	2,478,300	70,041.52	(2,408,258.48)
4120168	KC147	Pollock Ave - Kerbing Capital	40,000	36,663	-	(36,663.00)
4120168	KC153	Throssell Rd - Kerbing Capital	40,000	36,663	-	(36,663.00)
4120168	KC164	Jubilee St - Kerbing Capital	38,400	35,200	-	(35,200.00)
4120170	FC135B	Barrack Street South Side - Footpath Capital	0	0	28,900.00	28,900.00
4120170	FC154	Mary St - Footpath Capital	35,200	32,263	35,200.00	2,937.00
4120170	FC159	Allbeury St - Footpath Capital	21,600	19,800	-	(19,800.00)
4120170	FC223	Cummings Cres - Footpath Capital	19,200	17,600	-	(17,600.00)
4120170	PC000	Pram Crossings - Footpath	26,000	23,837	-	(23,837.00)
4120190	PP172	Replace Private Power Poles - Colin Street	15,000	13,750	-	(13,750.00)
4120790	WC002	WATER - Infrastructure Other (Capital)	39,900	36,575	39,877.96	3,302.96
4120790	WC003	MRWN - Upgrade	106,000	97,185	33,778.65	(63,406.35)
4120330		PLANT - Plant & Equipment (Capital)	596,000	546,337	513,363.39	(32,973.61)
4140210		ADMIN - Building (Capital)	15,000	78,837	14,700.00	(64,137.00)
4140231		ADMIN - Furniture & equipment (Capital)	25,000	22,913	23,800.00	887.00
			<b>11,427,850</b>	<b>10,663,791</b>	<b>5,902,962</b>	<b>-4,760,829</b>

6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book	Proceeds	Profit	(Loss)	Net Book	Proceeds	Profit	(Loss)
		Value				Value			
		\$	\$	\$	\$	\$	\$	\$	\$
	<b>Buildings</b>								
5043	Sale of Lot 502 Gabo	235,000	325,000	125,000	0	200,000	325,000	125,000	0
5014	Sale of Lots 18 & 19 Wattle Street - Hines Hill	0	0	0	(3,307)	7,500	4,738	0	(2,762)
5015	Sale of Lots 19 Wattle Street - Hines Hill	0	0	0	(7,500)	7,500	0	0	(7,500)
5017	Sale of 38 Cunningham Street - Nangeenan	0	0	0	(12,693)	15,000	2,698	0	(12,302)
2011	Sale of 44 Jackson Way		0	40,000	0	212,120	248,585	36,465	0
	<b>Plant and equipment</b>								
493	2018 Nissan Navara D23 King Cab 4x2 (Ranger)								
		0	14,950	14,950	0	0	13,636	13,636	0
343	Roller - 2011 BOMAG BW25RH ROAD								
	ROLLER Disposal (OVER DUE)	0	40,000	40,000	0	0	17,500	17,500	0
150	Tandem Axle Fuel Trailer - 1TQZ598	0	4,000	4,000	0			0	0
44	2022 Toyota Prado - OMD	43,190	58,000	14,810	0	39,859	56,591	16,732	0
174	2022 Toyota Hilux SR-5 4x4 Dual Cab (MP)	40,760	42,000	1,240	0	37,389	39,318	1,929	0
278	805 Squirrel Self Propelled Elevating Platform	9,700	1,000	0	(8,700)	9,367	17,045	7,678	0
	MRCLC Commercial Kitchen Hot Top and Deep								
2504	Fryer	3,450	1,500	0	(1,950)	3,239	1,364	0	(1,875)
		<b>332,100</b>	<b>486,450</b>	<b>240,000</b>	<b>(34,150)</b>	<b>531,974</b>	<b>726,475</b>	<b>218,940</b>	<b>(24,440)</b>

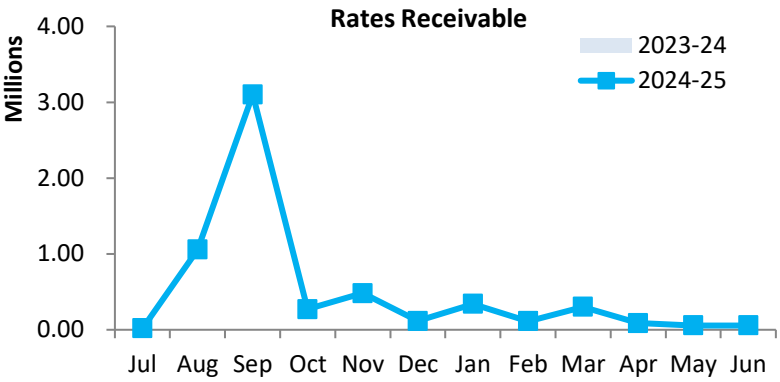




7 RECEIVABLES

Rates receivable

	30 June 2024	31 May 2025
	\$	\$
Opening arrears previous year		602,485
Levied this year		5,572,378
Less - collections to date	602,485	(5,392,841)
<b>Net rates collectable</b>	<b>602,485</b>	<b>782,022</b>
% Collected	0.0%	87.3%



Receivables - general

	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(3,020)	287,240	32,005	9,305	1,461,248	1,786,778
Percentage	(0.2%)	16.1%	1.8%	0.5%	81.8%	
<b>Balance per trial balance</b>						
Trade receivables						1,786,778
Other receivables						30,051
Other receivables - Provisions for Doubtful Debts						(70,558)
<b>Total receivables general outstanding</b>						<b>1,746,167</b>

Amounts shown above include GST (where applicable)

KEY INFORMATION

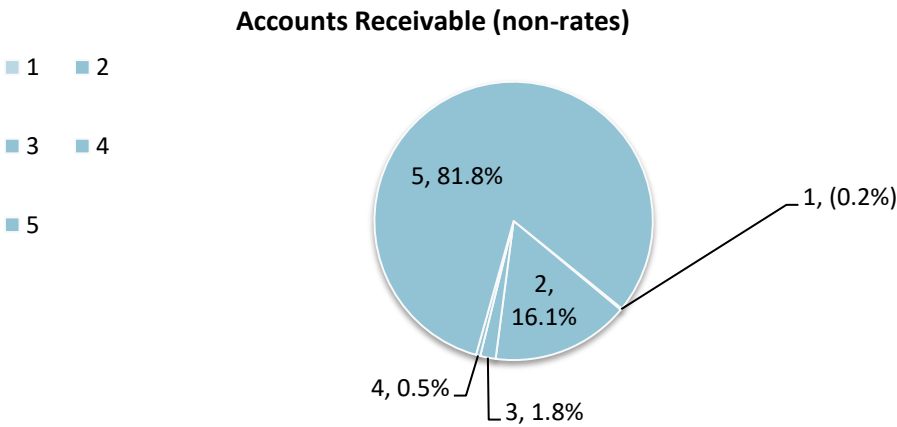
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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.



## 8 OTHER CURRENT ASSETS

	Opening Balance 1 July 2024	Asset Increase	Asset Reduction	Closing Balance 31 May 2025
	\$	\$	\$	\$
<b>Other current assets</b>				
<b>Other financial assets at amortised cost</b>				
Financial assets at amortised cost - self supporting loans	38,677	0	(38,677)	0
<b>Inventory</b>				
Fuel	19,816	0	(1,078)	18,738
<b>Other assets</b>				
Prepayments	40,831	0	(35,206)	5,625
Accrued income	54,318	0	(51,979)	2,339
Contract assets	631,106	0	0	631,106
<b>Total other current assets</b>	<b>784,748</b>	<b>0</b>	<b>(126,940)</b>	<b>657,808</b>
<b>Amounts shown above include GST (where applicable)</b>				

### 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.

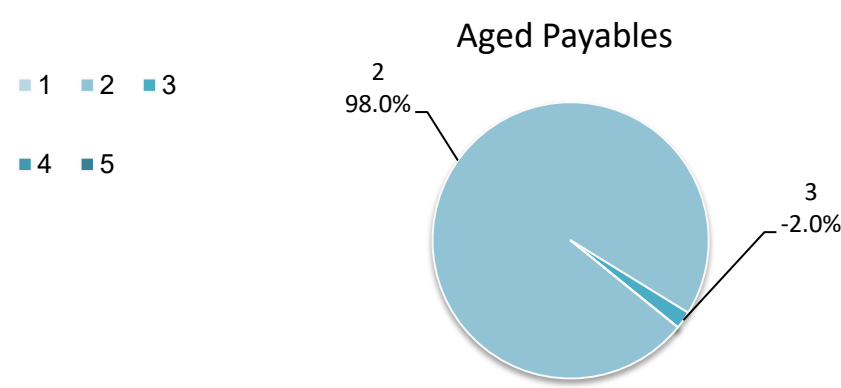


9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	245,248	(5,123)	0	0	240,125
Percentage	0.0%	102.1%	-2.1%	0.0%	0.0%	
<b>Balance per trial balance</b>						
Sundry creditors						495,786
ATO liabilities						(22,608)
Accrued Expenses						(5,130)
Income in Advance						207,944
Payroll Creditors						(12,302)
PAYG						74
Other Expenses						290,106
<b>Total payables general outstanding</b>						<b>953,870</b>
<b>Amounts shown above include GST (where applicable)</b>						

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.



BORROWINGS

Repayments - borrowings

Information on borrowings		New Loans			Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	Loan No.	1 July 2024	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
CEACA Contributions	217	200,067	0	0	(64,616)	(65,300)	135,451	134,767	(3,458)	(4,780)
CBD Development	219	1,480,000	0	0	(120,939)	(121,000)	1,359,061	1,359,000	(37,267)	(68,400)
		1,680,067	0	0	(185,555)	(186,300)	1,494,512	1,493,767	(40,725)	(73,180)
Self supporting loans										
Education and welfare										
Merritville	215	189,922	0	0	(38,676)	(38,700)	151,246	151,222	(5,802)	(8,910)
		189,922	0	0	(38,676)	(38,700)	151,246	151,222	(5,802)	(8,910)
Total		1,869,989	0	0	(224,231)	(225,000)	1,645,758	1,644,989	(46,527)	(82,090)
Current borrowings		224,230					-1			
Non-current borrowings		1,645,759					1,645,759			
		1,869,989					1,645,758			

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

KEY INFORMATION

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

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.

## 11 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2024 \$	Liability transferred from/(to) non current \$	Liability Increase \$	Liability Reduction \$	Closing Balance 31 May 2025 \$
<b>Other current liabilities</b>						
<b>Other liabilities</b>						
Contract liabilities		591,316	0	0		591,316
Capital grant/contributions liabilities		0	0	0	(414,747)	(414,747)
Bonds And Deposits Held In Muni		0	0	8,372	0	8,372
<b>Total other liabilities</b>		591,316	0	8,372	(414,747)	184,941
<b>Employee Related Provisions</b>						
Provision for annual leave		317,150	0	0	0	317,150
Provision for long service leave		199,423	0	0	0	199,423
<b>Total Provisions</b>		516,573	0	0	0	516,573
<b>Total other current liabilities</b>		<b>1,107,889</b>	<b>0</b>	<b>8,372</b>	<b>(414,747)</b>	<b>701,514</b>

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 12 and 13

### KEY INFORMATION

#### Provisions

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

#### Employee Related Provisions

##### Short-term employee benefits

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

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

##### Other long-term employee benefits

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

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

#### Contract liabilities

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

#### Capital grant/contribution liabilities

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

12 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue					YTD Revenue Actual
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Amended Budget Revenue	YTD Budget	Annual Budget	Budget Variations	Expected	
	1 July 2024		(As revenue)	31 May 2025	31 May 2025						
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies											
Operating grants and subsidies											
General purpose funding											
GEN PUR - Financial Assistance Grant - General	0	0	0	0		296,900	296,900	0	0	0	296,918
GEN PUR - Financial Assistance Grant - Roads	0	0	0	0		100,100	100,100	0	0	0	100,076
Law, order, public safety											
ESL BFB - Operating Grant	0	0	0	0		62,500	61,288	0	0	0	62,504
ESL SES - Operating Grant	0	0	0	0		15,500	15,212	0	0	0	15,199
Education and welfare											
SENIORS - Reimbursements	0	0	0	0		10,800	9,900	0	0	0	8,910
WELFARE - Community Development Grants	0	0	0	0		9,050	8,296	0	0	0	8,045
Community Development Events	0	0	0	0		650	596	0	0	0	0
Anzac Day - Grant Funding Income	0	0	0	0		2,500	2,292	0	0	0	0
Australia Day - Grant Funding	0	0	0	0		2,000	2,000	0	0	0	0
Christmas / Gala Night - Grant Funding	0	0	0	0		2,850	2,613	0	0	0	0
International Food Festival - Grant Funding Income	0	0	0	0		2,500	2,292	0	0	0	0
Housing											
OTH HOUSE - Rental Reimbursements	0	0	0	0		0	0	0	0	0	2,640
Recreation and culture											
Swim Areas-Grants	0	0	0	0		0	0	0	0	0	420
Library - Other Grants	0	0	0	0		600	550	0	0	0	594
Transport											
ROADM - Street Lighting Subsidy	0	0	0	0		22,000	20,163	0	0	0	0
ROADM - Road Contribution Income	0	0	0	0		339,000	314,750	0	0	0	339,089
ROADM - Direct Road Grant (MRWA)	0	0	0	0		315,200	298,426	0	0	0	236,235
Economic services											
TOURISM - Central Wheatbelt Map	0	0	0	0		5,000	4,583	0	0	0	4,622
TOURISM - Other Income Relating to Tourism & Area I	0	0	0	0		25,500	23,375	0	0	0	26,038
Other property and services											
PWO - Other Reimbursements	0	0	0	0		100	0	0	0	0	0
POC - Fuel Tax Credits Grant Scheme	0	0	0	0		20,000	0	0	0	0	0
	0	0	0	0	0	1,232,750	1,163,335	0	0	0	1,101,291
TOTALS	0	0	0	0	0	1,232,750	1,163,335	0	0	0	1,101,291

13 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities				Capital grants, subsidies and contributions revenue					
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Amended Budget	YTD	Annual	Budget	YTD Revenue
	1 July 2024		(As revenue)	31 May 2025	31 May 2025	Revenue	Budget	Budget	Variations	Expected
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies										
Non-operating grants and subsidies										
Law, order, public safety										
ESL BFB - Capital Grant	0	0	0	0		15,800	14,487	0	0	0
ESL SES - Capital Grant	0	0	0	0		6,100	5,588	0	0	0
Recreation and culture										
REC - Contributions & Donations	0	0	0	0		50,000	45,837	0	0	0
REC - Grants - Lotterywest	0	0	0	0		337,600	309,463	0	0	0
REC - Grants - LRCI	89,253	0	0	89,253		558,200	511,687	0	0	0
REC - Grants - BBRF	0	0	0	0		562,700	515,812	0	0	0
REC - Other Capital Contributions	0	0	0	0		574,100	526,262	0	0	0
Audience Development	47,521	0	0	47,521		0	0	0	0	0
Heritage Grant	8,000	0	(8,000)	0		0	0	0	0	0
Transport										
ROADC - Regional Road Group Grants (MRWA)	182,690	0	(182,690)	0		730,200	669,350	0	0	0
ROADC - Roads to Recovery Grant	0	0	0	0		933,000	777,500	0	0	0
ROADC - Wheatbelt Secondary Freight Network	224,057	0	(224,057)	0		1,462,800	1,340,900	0	0	0
ROADC - Heavy Vehicle Safety and Productivity Program	0	0	0	0		2,674,600	2,451,713	0	0	0
ROADC - TRANSWA Footpath Funding	0	0	0	0		28,900	26,488	0	0	0
WATER - CWSP Grant 1	0	0	0	0		39,600	36,300	0	0	0
WATER - CWSP Grant 2	39,795	0	0	39,795		90,000	82,500	0	0	0
TOTALS	591,316	0	(414,747)	176,569	0	8,063,600	7,313,887	0	0	0

**SHIRE OF MERREDIN**  
**SUPPLEMENTARY INFORMATION**  
**FOR THE PERIOD ENDED 31 MAY 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:

Description	Opening Balance 1 July 2024	Amount Received	Amount Paid	Closing Balance 31 May 2025
	\$	\$	\$	\$
Transfer from Shire of Westonia	0	7,272	0	7,272
Local Government Subs FY22.23	0	1,100	0	1,100
LGMA Branch Subsidy	0	1,100	0	1,100
Shire of Mukinbudin LG Professionals Wheatbelt Branch Scholarship	0	0	(1,000)	(1,000)
Interest Earned	0	144	0	144
	<b>0</b>	<b>9,616</b>	<b>(1,000)</b>	<b>8,616</b>



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
			\$	\$	\$	\$
<b>Budget adoption</b>						11,465
GL2100300 REC - Employee Costs	83439	Operating expenses			(20,000)	(8,535)
GL2110351 - REC - Sporting & Community Group Contributions	43439	Operating expenses		20,000		11,465
VARIOUS - Budget Review 1					(42,622)	(31,157)
GL3030210 - GEN PUR - Financial Assistance Grant - General		Operating revenue			(196,842)	(227,999)
GL3030211 - GEN PUR - Financial Assistance Grant - Roads		Operating revenue		196,842		(31,157)
GL3100135 - SAN - Other Income		Operating revenue		50,000		18,843
PC041C - Water Tower - SoM		Operating expenses			(50,000)	(31,157)
2110401 - REC - Liquidity Loan - Interest		Operating expenses		80,000		48,843
96373601 - ICT Reserve		Capital expenses			(80,000)	(31,157)
4030381 - INVEST - Interest - Employee Reserve		Capital expenses		8,600		(22,557)
4030383 - INVEST - Interest - Plant Replacement Reserve		Capital expenses		12,340		(10,217)
4030385 - INVEST - Interest - Land & Development Reserve		Capital expenses		36,200		25,983
4030387 - INVEST - Interest - Declared Disaster Reserve		Capital expenses		5,680		31,663
4030390 - INVEST - Interest - Waste Management Reserve		Capital expenses		8,620		40,283
4030391 - INVEST - Interest - Unspent Grants Reserve		Capital expenses		8,640		48,923
4030394 - INVEST - Interest - Apex Park Reserve		Capital expenses		7,000		55,923
4030395 - INVEST - Interest - Road Construction Reserve		Capital expenses		17,920		73,843
4030389 - INVEST - Interest - Cummings Street Units Reserve		Capital expenses				73,843
4030384 - INVEST - Interest - Building Reserve		Capital expenses			(12,350)	61,493
4030386 - INVEST - Interest - ICT Reserve		Capital expenses			(78,060)	(16,567)
4030393 - INVEST - Interest - Recreation Development Reserve		Capital expenses			(16,030)	(32,597)
GL3030210 - GEN PUR - Financial Assistance Grant - General	83567	Operating revenue		296,900		264,303
GL3030211 - GEN PUR - Financial Assistance Grant - Roads	83567	Operating revenue		100,100		364,403
3120111-ROADC-Roads to Recovery	83567	Capital revenue			(60,000)	304,403
3120120-ROADC-TRANSWA Footpath Funding	83567	Capital revenue		28,900		333,303
2110288-SWIM AREAS-Building Operations	83567	Operating expenses		1,800		335,103
3110300-REC-Contributions & Donations	83567	Capital revenue		50,000		385,103
3110511-LIBRARY-Other Grants	83567	Operating revenue			(200)	384,903
3120201-ROADM-Road Contribution Income	83567	Operating revenue		259,000		643,903
3130235-Tourism-Other Income Relating to Tourism	83567	Operating revenue		25,500		669,403
2050192-FIRE-Depreciation-Land & Building	83567	Non cash item			(1,900)	667,503
2050192-FIRE-Depreciation-Plant & Equipment	83567	Non cash item			(62,300)	605,203
3080711-WELFARE-Community Development Grants	83567	Operating revenue		8,400		613,603
2050588-ESL BFB-Utilities, Rates & Taxes	83567	Operating expenses		150		613,753
2090288-OTH HOUSE-Building Operations	83567	Operating expenses		1,000		614,753
2110188-HALLS - Town Halls and Public Bldg Operations	83567	Operating expenses		1,200		615,953
2110288-SWIM AREAS - Building Operations	83567	Operating expenses		1,900		617,853
2110365-REC - Parks & Gardens Maintenance/Operations	83567	Operating expenses		14,920		632,773
2110387-REC - Other Expenses	83567	Operating expenses		1,000		633,773
2110689-HERITAGE - Building Maintenance	83567	Operating expenses			(1,000)	632,773
2130288-TOURISM - Building Operations	83567	Operating expenses			(2,000)	630,773
2110200-SWIM AREAS - Employee Costs	83567	Operating expenses		1,000		631,773
2110203-SWIM AREAS - Uniforms	83567	Operating expenses			(1,400)	630,373
2110300-REC - Employee Costs	83567	Operating expenses		3,200		633,573
2140300-PWO - Employee Costs	83567	Operating expenses		1,000		634,573
2140307-PWO - Protective Clothing	83567	Operating expenses			(300)	634,273
2140330-PWO - WHS and Toolbox Meetings	83567	Operating expenses		2,000		636,273
2140387-PWO - Other Expenses	83567	Operating expenses			(100)	636,173
2050187-FIRE - Other Expenditure	83567	Operating expenses		2,500		638,673
2070400-HEALTH - Employee Costs	83567	Operating expenses			(2,000)	636,673
209289-OTH HOUSE - Building Maintenance	83567	Operating expenses			(400)	636,273
2090389-COM HOUSE - Building Maintenance	83567	Operating expenses			(1,100)	635,173
2100117-SAN - General Tip Maintenance	83567	Operating expenses			(600)	634,573
2100788-COM AMEN - Public Conveniences Operations	83567	Operating expenses		13,800		648,373
2100789-COM AMEN - Public Conveniences Maintenance	83567	Operating expenses			(16,000)	632,373
2110188-HALLS - Town Halls and Public Bldg Operations	83567	Operating expenses			(50)	632,323
2110189-HALLS - Town Halls and Public Bldg Maintenance	83567	Operating expenses			(2,650)	629,673
2110200-SWIM AREAS - Employee Costs	83567	Operating expenses		27,900		657,573
2110289-SWIM AREAS - Building Maintenance	83567	Operating expenses			(300)	657,273
2110300-REC - Employee Costs	83567	Operating expenses		139,750		797,023
2110365-REC - Parks & Gardens Maintenance/Operations	83567	Operating expenses			(52,200)	744,823
2110366-REC - Town Oval Maintenance/Operations	83567	Operating expenses			(24,000)	720,823
2110389-REC - Other Rec Facilities Building Maintenance	83567	Operating expenses		3,800		724,623
2110689-HERITAGE - Building Maintenance	83567	Operating expenses		750		725,373
2110787-OTH CUL - Other Expenses	83567	Operating expenses			(1,100)	724,273
2120211-ROADM - Road Maintenance - Built Up Areas	83567	Operating expenses		26,000		750,273
2120213-ROADM - Road Maintenance - Gravel Outside BUA	83567	Operating expenses		10,000		760,273
2120214-ROADM - Road Maintenance - Formed Outside BUA	83567	Operating expenses		65,000		825,273
2130288-TOURISM - Building Operations	83567	Operating expenses		2,450		827,723
2130289-TOURISM - Building Maintenance	83567	Operating expenses			(2,600)	825,123
2140200-ADMIN - Employee Costs	83567	Operating expenses		51,600		876,723
2140330-PWO - WHS and Toolbox Meetings	83567	Operating expenses		8,000		884,723
2100788-COM AMEN - Public Conveniences Operations	83567	Operating expenses		2,300		887,023
2100789-COM AMEN - Public Conveniences Maintenance	83567	Operating expenses			(1,900)	885,123
2110300-REC - Employee Costs	83567	Operating expenses		16,950		902,073
2110365-REC - Parks & Gardens Maintenance/Operations	83567	Operating expenses		600		902,673
2130288-TOURISM - Building Operations	83567	Operating expenses		700		903,373
2140300-PWO - Employee Costs	83567	Operating expenses		23,100		926,473
2050200-ANIMAL - Employee Costs	83567	Operating expenses			(50)	926,423
2110200-SWIM AREAS - Employee Costs	83567	Operating expenses		2,700		929,123
2110300-REC - Employee Costs	83567	Operating expenses			(11,000)	918,123
2140300-PWO - Employee Costs	83567	Operating expenses		15,050		933,173
2030118-RATES - Rates Write Off	83567	Operating expenses			(10,000)	923,173
2040117-MEMBERS - Committee Member Payments	83567	Operating expenses			(500)	922,673
2050187-FIRE - Other Expenditure	83567	Operating expenses		1,200		923,873
2050507-ESL BFB - Clothing & Accessories	83567	Operating expenses			(1,900)	921,973
2050565-ESL BFB - Maintenance Plant & Equipment	83567	Operating expenses		1,600		923,573
2050589-ESL BFB - Maintenance Land & Buildings	83567	Operating expenses		1,000		924,573
2050665-ESL SES - Maintenance Plant & Equipment	83567	Operating expenses			(1,300)	923,273



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
			\$	\$	\$	\$
2080290-OTHER ED - Donations to Community Groups	83567	Operating expenses		4,600		927,873
2110251-SWIM AREAS - Kiosk Expenses	83567	Operating expenses			(5,500)	922,373
2110288-SWIM AREAS - Building Operations	83567	Operating expenses			(2,000)	920,373
2110351-REC - Sporting & Community Group Contributions	83567	Operating expenses			(27,000)	893,373
2110365-REC - Parks & Gardens Maintenance/Operations	83567	Operating expenses			(300)	893,073
2140282-ADMIN - Bad Debts Expense	83567	Operating expenses		200		893,273
2140283-ADMIN - Doubtful Debts Expense	83567	Operating expenses			(200)	893,073
2140505-SAL - Salary Sacrifice	83567	Operating expenses			(2,000)	891,073
2140506-SAL - Parental Leave Payment (Government)	83567	Operating expenses			(500)	890,573
3110320-REC - Fees & Charges	83567	Operating revenue			(2,000)	888,573
3050240-ANIMAL - Fines and Penalties	83567	Operating revenue			(200)	888,373
3070420-HEALTH - Health Regulatory Fees & Charges	83567	Operating revenue		400		888,773
3030120-RATES - Instalment Admin Fee Received	83567	Operating revenue		700		889,473
3030121-RATES - Account Enquiry Charges	83567	Operating revenue			(400)	889,073
3040220-OTH GOV - Fees & Charges	83567	Operating revenue		200		889,273
3040235-OTH GOV - Other Income	83567	Operating revenue		12,200		901,473
3050221-ANIMAL - Animal Registration Fees	83567	Operating revenue		100		901,573
3070420-HEALTH - Health Regulatory Fees & Charges	83567	Operating revenue			(1,350)	900,223
3070420-HEALTH - Health Regulatory Fees & Charges	83567	Operating revenue		450		900,673
3070421-HEALTH - Health Regulatory Licences	83567	Operating revenue			(500)	900,173
3090201-OTH HOUSE - Shire Housing Rental Reimbursements	83567	Operating revenue		4,200		904,373
3090301-COM HOUSE - Cummings Rental Reimbursements	83567	Operating revenue		7,400		911,773
3100100-SAN - Contributions & Donations	83567	Operating revenue		4,200		915,973
3100120-SAN - Domestic Refuse Collection Charges	83567	Operating revenue		12,400		928,373
3100125-SAN - Domestic Recycling Service	83567	Operating revenue		6,000		934,373
3100135-SAN - Other Income	83567	Operating revenue		3,200		937,573
3100135-SAN - Other Income	83567	Operating revenue		18,500		956,073
3100620-PLAN - Planning Application Fees	83567	Operating revenue		15,000		971,073
3100720-COM AMEN - Cemetery Fees (Burial)	83567	Operating revenue			(7,000)	964,073
3110121-HALLS - Local Hall Hire	83567	Operating revenue		5,000		969,073
3110220-SWIM AREAS - Admissions	83567	Operating revenue			(3,000)	966,073
3110221-SWIM AREAS - Kiosk Income	83567	Operating revenue		12,000		978,073
3110324-REC - Grandstand Bar	83567	Operating revenue			(36,700)	941,373
3110325-REC - Grandstand Restaurant	83567	Operating revenue			(51,750)	889,623
3110326-REC - Canteen	83567	Operating revenue		3,600		893,223
3110330-REC - Aquatic Hire	83567	Operating revenue		4,000		897,223
3110331-REC - Program Income	83567	Operating revenue		50		897,273
3110332-REC - FACILITY HIRE	83567	Operating revenue		300		897,573
3110335-REC - Other Income	83567	Operating revenue		10,200		907,773
3110720-OTH CUL - Fees & Charges	83567	Operating revenue		4,100		911,873
3130201-TOURISM - Reimbursements	83567	Operating revenue		6,000		917,873
3130235-TOURISM - Other Income Relating to Tourism & Area Promotion	83567	Operating revenue		350		918,223
3130320-BUILD - Fees & Charges (Licences)	83567	Operating revenue			(1,500)	916,723
3130335-BUILD - Other Income	83567	Operating revenue			(300)	916,423
3130821-OTH ECON - Standpipe Income	83567	Operating revenue			(3,000)	913,423
3140120-PRIVATE - Private Works Income	83567	Operating revenue		36,000		949,423
2090288-OTH HOUSE - Building Operations	83567	Operating expenses			(150)	949,273
2090289-OTH HOUSE - Building Maintenance	83567	Operating expenses			(100)	949,173
3030130-RATES - Rates Levied - Synergy	83567	Operating revenue		4,097		953,270
3030140-RATES - Ex-Gratia Rates (CBH, etc.)	83567	Operating revenue		550		953,820
2050130-FIRE - Insurance Expenses	83567	Operating expenses		150		953,970
2050530-ESL BFB - Insurance Expenses	83567	Operating expenses			(200)	953,770
2050630-ESL SES - Insurances	83567	Operating expenses			(450)	953,320
2090288-OTH HOUSE - Building Operations	83567	Operating expenses		700		954,020
2100788-COM AMEN - Public Conveniences Operations	83567	Operating expenses		100		954,120
2110188-HALLS - Town Halls and Public Bldg Operations	83567	Operating expenses		1,000		955,120
2110288-SWIM AREAS - Building Operations	83567	Operating expenses		800		955,920
2110330-REC - Insurance Expenses	83567	Operating expenses		8,000		963,920
2110365-REC - Parks & Gardens Maintenance/Operations	83567	Operating expenses		200		964,120
2130287-TOURISM - Other Expenses	83567	Operating expenses		1,100		965,220
2130288-TOURISM - Building Operations	83567	Operating expenses		1,380		966,600
2140417-POC - Insurance Expenses	83567	Operating expenses		4,000		970,600
3030245-GEN PUR - Interest Earned - Reserve Funds	83567	Operating revenue		50,000		1,020,600
3030246-GEN PUR - Interest Earned - Municipal Funds	83567	Operating revenue		50,000		1,070,600
2110370-REC - Loan Interest Repayments	83567	Operating expenses			(5,124)	1,065,476
2110401-REC - Liquidity Loan - Interest.	83567	Operating revenue		80,000		1,145,476
3030120-RATES - Instalment Admin Fee Received	83567	Operating revenue		40,000		1,185,476
3030145-RATES - Penalty Interest Received	83567	Operating revenue			(4,000)	1,181,476
2050187-FIRE - Other Expenditure	83567	Operating expenses		3,700		1,185,176
2080714-WELFARE - Community Services	83567	Operating expenses		100		1,185,276
2090289-OTH HOUSE - Building Maintenance	83567	Operating expenses			(500)	1,184,776
2090389-COM HOUSE - Building Maintenance	83567	Operating expenses			(1,000)	1,183,776
2100117-SAN - General Tip Maintenance	83567	Operating expenses			(700)	1,183,076
2100788-COM AMEN - Public Conveniences Operations	83567	Operating expenses			(500)	1,182,576
2110188-HALLS - Town Halls and Public Bldg Operations	83567	Operating expenses			(50)	1,182,526
2110189-HALLS - Town Halls and Public Bldg Maintenance	83567	Operating expenses			(3,650)	1,178,876
2110289-SWIM AREAS - Building Maintenance	83567	Operating expenses			(250)	1,178,626
2110365-REC - Parks & Gardens Maintenance/Operations	83567	Operating expenses			(59,360)	1,119,266
2110366-REC - Town Oval Maintenance/Operations	83567	Operating expenses			(29,500)	1,089,766
2110389-REC - Other Rec Facilities Building Maintenance	83567	Operating expenses		4,870		1,094,636
2210689-HERITAGE - Building Maintenance	83567	Operating expenses		750		1,095,386
2110787-OTH CUL - Other Expenses	83567	Operating expenses			(1,100)	1,094,286
2120211-ROADM - Road Maintenance - Built Up Areas	83567	Operating expenses		37,200		1,131,486
2120214-ROADM - Road Maintenance - Formed Outside BUA	83567	Operating expenses		87,000		1,218,486
2130288-TOURISM - Building Operations	83567	Operating expenses			(400)	1,218,086
2130289-TOURISM - Building Maintenance	83567	Operating expenses			(3,250)	1,214,836
2140393-PWO - LESS Allocated to Works (PWO's)	83567	Operating expenses			(70,150)	1,144,686
2120391-PLANT - Loss on Disposal of Assets	83567	Non cash item			(1,950)	1,142,736
2140291-ADMIN - Loss on Disposal of Assets	83567	Non cash item			(23,500)	1,119,236
2030114-RATES - Debt Collection Expenses	83567	Operating expenses		20,000		1,139,236
2040109-MEMBERS - Members Travel and Accommodation	83567	Operating expenses		5,000		1,144,236



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
			\$	\$	\$	\$
2040186-MEMBERS - Expensed Minor Asset Purchases	83567	Operating expenses		1,000		1,145,236
2040287-OTH GOV - Other Expenses	83567	Operating expenses			(200)	1,145,036
2050187-FIRE - Other Expenditure	83567	Operating expenses			(100)	1,144,936
2050200-ANIMAL - Employee Costs	83567	Operating expenses		450		1,145,386
2050212-ANIMAL - Animal Destruction	83567	Operating expenses		100		1,145,486
2050287-ANIMAL - Other Expenditure	83567	Operating expenses		740		1,146,226
2050289-ANIMAL - Animal Pound Maintenance	83567	Operating expenses			(100)	1,146,126
2050586-ESL BFB - Plant & Equipment < \$1,200 per item	83567	Operating expenses			(5,950)	1,140,176
2050587-ESL BFB - Other Goods and Services	83567	Operating expenses		980		1,141,156
2050588-ESL BFB - Utilities, Rates & Taxes	83567	Operating expenses			(600)	1,140,556
2050669-ESL SES - Plant & Equipment \$1,200 to \$5,000 per item	83567	Operating expenses		300		1,140,856
2050686-ESL SES - Plant & Equipment < \$1,200 per item	83567	Operating expenses		1,550		1,142,406
2050687-ESL SES - Other Goods and Services	83567	Operating expenses		1,300		1,143,706
2070413-HEALTH - Control Expenses	83567	Operating expenses		700		1,144,406
2070553-PEST - Pest Control Programs	83567	Operating expenses			(400)	1,144,006
2080712-WELFARE - Youth Events and Programs	83567	Operating expenses		1,800		1,145,806
2080714-WELFARE - Community Services	83567	Operating expenses			(2,250)	1,143,556
2090288-OTH HOUSE - Building Operations	83567	Operating expenses			(200)	1,143,356
2090289-OTH HOUSE - Building Maintenance	83567	Operating expenses		2,600		1,145,956
2090389-COM HOUSE - Building Maintenance	83567	Operating expenses		1,700		1,147,656
2100113-SAN - Waste Recycling	83567	Operating expenses			(3,000)	1,144,656
2100587-ENVIRON - Other Expenses	83567	Operating expenses		175		1,144,831
2100711-COM AMEN - Cemetery Burials	83567	Operating expenses		1,200		1,146,031
2100788-COM AMEN - Public Conveniences Operations	83567	Operating expenses		1,200		1,147,231
2100789-COM AMEN - Public Conveniences Maintenance	83567	Operating expenses		3,000		1,150,231
2110188-HALLS - Town Halls and Public Bldg Operations	83567	Operating expenses			(1,200)	1,149,031
2110189-HALLS - Town Halls and Public Bldg Maintenance	83567	Operating expenses			(1,880)	1,147,151
2110288-SWIM AREAS - Building Operations	83567	Operating expenses			(8,000)	1,139,151
2110289-SWIM AREAS - Building Maintenance	83567	Operating expenses		5,000		1,144,151
2110316-REC - Postage and Freight	83567	Operating expenses		5,000		1,149,151
2110350-REC - Grandstand Bar Stock	83567	Operating expenses		70,000		1,219,151
2110365-REC - Parks & Gardens Maintenance/Operations	83567	Operating expenses			(27,940)	1,191,211
2110366-REC - Town Oval Maintenance/Operations	83567	Operating expenses			(8,630)	1,182,581
2110389-REC - Other Rec Facilities Building Maintenance	83567	Operating expenses		3,730		1,186,311
2110743-OTH CUL - Other Festival Events	83567	Operating expenses		6,010		1,192,321
2110787-OTH CUL - Other Expenses	83567	Operating expenses			(2,000)	1,190,321
2120211-ROADM - Road Maintenance - Built Up Areas	83567	Operating expenses		2,800		1,193,121
2120213-ROADM - Road Maintenance - Gravel Outside BUA	83567	Operating expenses			(1,000)	1,192,121
2120235-ROADM - Traffic Signs/Equipment (Safety)	83567	Operating expenses		5,000		1,197,121
2120266-ROADM - Drainage Maintenance Outside BUA	83567	Operating expenses			(4,000)	1,193,121
2120286-ROADM - Workshop/Depot Expensed Equipment	83567	Operating expenses			(2,000)	1,191,121
2130240-TOURISM - Public Relations & Area Promotion	83567	Operating expenses		1,800		1,192,921
2130287-TOURISM - Other Expenses	83567	Operating expenses			(900)	1,192,021
2130288-TOURISM - Building Operations	83567	Operating expenses		3,500		1,195,521
2140287-ADMIN - Other Expenses	83567	Operating expenses			(5,000)	1,190,521
2140300-PWO - Employee Costs	83567	Operating expenses		8,500		1,199,021
2140307-PWO - Protective Clothing	83567	Operating expenses			(4,200)	1,194,821
2140315-PWO - Printing and Stationery	83567	Operating expenses		500		1,195,321
2140386-PWO - Expensed Minor Asset Purchases	83567	Operating expenses			(2,000)	1,193,321
2140387-PWO - Other Expenses	83567	Operating expenses		1,600		1,194,921
2140400-POC - Internal Plant Repairs - Wages & O/Head	83567	Operating expenses		2,500		1,197,421
2140411-POC - External Parts & Repairs	83567	Operating expenses			(20,000)	1,177,421
2140412-POC - Fuels and Oils	83567	Operating expenses		45,000		1,222,421
2140413-POC - Tyres and Tubes	83567	Operating expenses			(4,400)	1,218,021
2140418-POC - Expendable Tools / Consumables	83567	Operating expenses		2,000		1,220,021
4090210- OTH HOUSE - Building (Capital)	83567	Capital expenses		8,000		1,228,021
4100130- SAN - Plant & Equipment (Capital)	83567	Capital expenses		500		1,228,521
4100180- SAN - Infrastructure Other (Capital)	83567	Capital expenses		50,000		1,278,521
4100310-SEW - Building (Capital)	83567	Capital expenses		556,000		1,834,521
4110110-HALLS - Building (Capital)	83567	Capital expenses			(7,000)	1,827,521
4100210-SWIM AREAS - Building (Capital)	83567	Capital expenses		10,000		1,837,521
4110370-REC - Infrastructure Parks & Gardens (Capital)	83567	Capital expenses			(270,600)	1,566,921
4110390-REC - Infrastructure Other (Capital)	83567	Capital expenses			(270,000)	1,296,921
4110510-LIBRARY - Library Building (Capital)	83567	Capital expenses			(14,000)	1,282,921
4110610-HERITAGE - Building (Capital)	83567	Capital expenses			(11,250)	1,271,671
4110710-OTH CUL - Building (Capital)	83567	Capital expenses			(38,000)	1,233,671
4120110-ROADC - Building (Capital)	83567	Capital expenses			(3,000)	1,230,671
4120141-ROADC - Roads Outside BUA - Sealed - Council Funded	83567	Capital expenses		1,133,750		2,364,421
4120142-ROADC - Roads Outside BUA - Gravel - Council Funded	83567	Capital expenses		7,460		2,371,881
4120143-ROADC - Roads Outside BUA - Formed - Council Funded	83567	Capital expenses		31,120		2,403,001
4120144-ROADC - Roads Built Up Area - Roads to Recovery	83567	Capital expenses		168,440		2,571,441
4120145-ROADC - Roads Outside BUA - Sealed - Roads to Recovery	83567	Capital expenses		495,840		3,067,281
4120146-ROADC - Roads Outside BUA - Gravel - Roads to Recovery	83567	Capital expenses		182,040		3,249,321
4120149-ROADC - Roads Outside BUA - Sealed - Regional Road Group	83567	Capital expenses		305,140		3,554,461
4120150-ROADC - Roads Outside BUA - Gravel - Regional Road Group	83567	Capital expenses		57,990		3,612,451
4120168-ROADC - Kerbing (Capital)	83567	Capital expenses			(13,400)	3,599,051
4120170-ROADC - Footpaths and Cycleways (Capital)	83567	Capital expenses		14,000		3,613,051
4120190-ROADC - Infrastructure Other (Capital)	83567	Capital expenses		30,000		3,643,051
4120790-WATER - Infrastructure Other (Capital)	83567	Capital expenses		80,350		3,723,401
4140210-ADMIN - Building (Capital)	83567	Capital expenses		71,000		3,794,401
3110610-HERITAGE - Grants	83567	Operating revenue			(20,000)	3,774,401
3030122-RATES - Reimbursement of Debt Collection Costs	83567	Operating revenue			(20,000)	3,754,401
3040235-OTH GOV - Other Income	83567	Operating revenue			(13,200)	3,741,201
3050135-FIRE - Other Income	83567	Operating revenue		2,400		3,743,601
3080710-WELFARE - Youth Grants	83567	Operating revenue		2,500		3,746,101
3080711-WELFARE - Community Development Grants	83567	Operating revenue		650		3,746,751
3080711-WELFARE - Community Development Grants	83567	Operating revenue		9,450		3,756,201
3100135-SAN - Other Income	83567	Operating revenue		300		3,756,501
3100535-ENVIRON - Other Income	83567	Operating revenue		10		3,756,511
3110335-REC - Other Income	83567	Operating revenue		1,500		3,758,011
3110511-LIBRARY - Other Grants	83567	Operating revenue		600		3,758,611



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
			\$	\$	\$	\$
3110720-OTH CUL - Fees & Charges	83567	Operating revenue		4,900		3,763,511
3120220-ROADM - Sale of Scrap	83567	Operating revenue		49,100		3,812,611
3130235-TOURISM - Other Income Relating to Tourism & Area Promotion	83567	Operating revenue		53,000		3,865,611
3140410-POC - Fuel Tax Credits Grant Scheme	83567	Operating revenue			(23,000)	3,842,611
3140502-SAL - Reimbursement - Parental Leave	83567	Operating revenue		500		3,843,111
3140503-SAL - Reimbursement - Salary Sacrifice	83567	Operating revenue		2,000		3,845,111
3140735-UNCLASS - Unclassified Income	83567	Operating revenue		1,250		3,846,361
3140736-UNCLASS - Insurance Income	83567	Operating revenue		50,000		3,896,361
2050187-FIRE - Other Expenditure	83567	Non cash item		3,651		3,900,012
2050287-ANIMAL - Other Expenditure	83567	Non cash item		160		3,900,172
2050565-ESL BFB - Maintenance Plant & Equipment	83567	Non cash item			(2,600)	3,897,572
2050566-ESL BFB - Maintenance Vehicles/Trailers/Boats	83567	Non cash item			(25,000)	3,872,572
2050666-ESL SES - Maintenance Vehicles/Trailers/Boats	83567	Non cash item			(1,000)	3,871,572
2080714-WELFARE - Community Services	83567	Non cash item		225		3,871,797
2100117-SAN - General Tip Maintenance	83567	Non cash item			(725)	3,871,072
2100587-ENVIRON - Other Expenses	83567	Non cash item		375		3,871,447
2100711-COM AMEN - Cemetery Burials	83567	Non cash item		2,750		3,874,197
2110189-HALLS - Town Halls and Public Bldg Maintenance	83567	Non cash item		75		3,874,272
2110289-SWIM AREAS - Building Maintenance	83567	Non cash item		140		3,874,412
2110365-REC - Parks & Gardens Maintenance/Operations	83567	Non cash item		113,540		3,987,952
2110366-REC - Town Oval Maintenance/Operations	83567	Non cash item		31,780		4,019,732
2110389-REC - Other Rec Facilities Building Maintenance	83567	Non cash item		3,000		4,022,732
2120211-ROADM - Road Maintenance - Built Up Areas	83567	Non cash item		83,000		4,105,732
2120214-ROADM - Road Maintenance - Formed Outside BUA	83567	Non cash item			(27,500)	4,078,232
2130289-TOURISM - Building Maintenance	83567	Non cash item		450		4,078,682
2140210-ADMIN - Motor Vehicle Expenses	83567	Non cash item			(16,500)	4,062,182
2140310-PWO - Motor Vehicle Expenses	83567	Non cash item			(10,000)	4,052,182
2140400-POC - Internal Plant Repairs - Wages & O/Head	83567	Non cash item			(200)	4,051,982
4120141-ROADC - Roads Outside BUA - Sealed - Council Funded	83567	Non cash item			(93,870)	3,958,112
4120142-ROADC - Roads Outside BUA - Gravel - Council Funded	83567	Non cash item			(3,200)	3,954,912
4120143-ROADC - Roads Outside BUA - Formed - Council Funded	83567	Non cash item			(15,700)	3,939,212
4120144-ROADC - Roads Built Up Area - Roads to Recovery	83567	Non cash item		12,000		3,951,212
4120145-ROADC - Roads Outside BUA - Sealed - Roads to Recovery	83567	Non cash item			(25,600)	3,925,612
4120146-ROADC - Roads Outside BUA - Gravel - Roads to Recovery	83567	Non cash item		6,400		3,932,012
4120149-ROADC - Roads Outside BUA - Sealed - Regional Road Group	83567	Non cash item			(32,300)	3,899,712
4120150-ROADC - Roads Outside BUA - Gravel - Regional Road Group	83567	Non cash item			(5,150)	3,894,562
4120170-ROADC - Footpaths and Cycleways (Capital)	83567	Non cash item			(2,700)	3,891,862
3090290-OTH HOUSE - Profit on Disposal of Assets	83567	Non cash item		40,000		3,931,862
3140290-ADMIN - Profit on Disposal of Assets	83567	Non cash item		35,000		3,966,862
5090250-OTH HOUSE - Proceeds on Disposal of Assets	83567	Non cash item		250,000		4,216,862
5090251-OTH HOUSE - Realisation on Disposal of Assets	83567	Non cash item			(250,000)	3,966,862
5120350-PLANT - Proceeds on Disposal of Assets	83567	Non cash item		1,500		3,968,362
5120351-PLANT - Realisation on Disposal of Assets	83567	Non cash item			(1,500)	3,966,862
3130201-TOURISM - Reimbursements	83567	Operating revenue			(6,000)	3,960,862
3140410-POC - Fuel Tax Credits Grant Scheme	83567	Operating revenue		20,000		3,980,862
2030112-RATES - Valuation Expenses	83567	Operating expenses		2,000		3,982,862
2030211-GEN PUR - Bank Fees & Charges	83567	Operating expenses		300		3,983,162
2040104-MEMBERS - Training & Development	83567	Operating expenses		10,000		3,993,162
2040109-MEMBERS - Members Travel and Accommodation	83567	Operating expenses		4,000		3,997,162
2040116-MEMBERS - Election Expenses	83567	Operating expenses		5,000		4,002,162
2040141-MEMBERS - Subscriptions & Publications	83567	Operating expenses			(3,000)	3,999,162
2040251-OTH GOV - Consultancy - Strategic	83567	Operating expenses		36,206		4,035,368
2040265-OTH GOV - Maintenance/Operations	83567	Operating expenses			(2,800)	4,032,568
2050187-FIRE - Other Expenditure	83567	Operating expenses			(15,000)	4,017,568
2050287-ANIMAL - Other Expenditure	83567	Operating expenses			(400)	4,017,168
2050289-ANIMAL - Animal Pound Maintenance	83567	Operating expenses		200		4,017,368
2050687-ESL SES - Other Goods and Services	83567	Operating expenses			(900)	4,016,468
2050688-ESL SES - Utilities, Rates & Taxes	83567	Operating expenses		500		4,016,968
2070485-HEALTH - Legal Expenses	83567	Operating expenses			(3,000)	4,013,968
2070553-PEST - Pest Control Programs	83567	Operating expenses		6,600		4,020,568
2080712-WELFARE - Youth Events and Programs	83567	Operating expenses			(1,600)	4,018,968
2080714-WELFARE - Community Services	83567	Operating expenses			(4,575)	4,014,393
2090288-OTH HOUSE - Building Operations	83567	Operating expenses			(850)	4,013,543
2090289-OTH HOUSE - Building Maintenance	83567	Operating expenses		19,925		4,033,468
2090389-COM HOUSE - Building Maintenance	83567	Operating expenses			(6,950)	4,026,518
2100111-SAN - Waste Collection	83567	Operating expenses			(1,200)	4,025,318
2100117-SAN - General Tip Maintenance	83567	Operating expenses			(19,275)	4,006,043
2100187-SAN - Other Expenses	83567	Operating expenses			(2,500)	4,003,543
2100188-SAN - Building Operations	83567	Operating expenses		1,000		4,004,543
2100652-PLAN - Consultants	83567	Operating expenses			(10,000)	3,994,543
2100685-PLAN - Legal Expenses	83567	Operating expenses			(2,500)	3,992,043
2100687-PLAN - Other Expenses	83567	Operating expenses			(3,000)	3,989,043
2100711-COM AMEN - Cemetery Burials	83567	Operating expenses		1,000		3,990,043
2100788-COM AMEN - Public Conveniences Operations	83567	Operating expenses			(2,000)	3,988,043
2100789-COM AMEN - Public Conveniences Maintenance	83567	Operating expenses			(7,100)	3,980,943
2110187-HALLS - Other Expenses	83567	Operating expenses		500		3,981,443
2110189-HALLS - Town Halls and Public Bldg Maintenance	83567	Operating expenses			(1,720)	3,979,723
2110288-SWIM AREAS - Building Operations	83567	Operating expenses		14,000		3,993,723
2110289-SWIM AREAS - Building Maintenance	83567	Operating expenses			(14,590)	3,979,133
2110356-REC - MRCLC - Building Maintenance	83567	Operating expenses			(1,000)	3,978,133
2110365-REC - Parks & Gardens Maintenance/Operations	83567	Operating expenses		7,040		3,985,173
2110366-REC - Town Oval Maintenance/Operations	83567	Operating expenses		16,200		4,001,373
2110380-REC - CBD Redevelopment - Operational Expenditure	83567	Operating expenses			(1,000)	4,000,373
2110389-REC - Other Rec Facilities Building Maintenance	83567	Operating expenses			(10,000)	3,990,373
2110589-LIBRARY - Library Building Maintenance	83567	Operating expenses		1,400		3,991,773
2110689-HERITAGE - Building Maintenance	83567	Operating expenses		1,000		3,992,773
2110743-OTH CUL - Other Festival Events	83567	Operating expenses			(480)	3,992,293
2110787-OTH CUL - Other Expenses	83567	Operating expenses			(700)	3,991,593
2110789-OTH CUL - Building Maintenance	83567	Operating expenses		5,000		3,996,593
2120211-ROADM - Road Maintenance - Built Up Areas	83567	Operating expenses			(126,000)	3,870,593
2120213-ROADM - Road Maintenance - Gravel Outside BUA	83567	Operating expenses			(9,000)	3,861,593

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
			\$	\$	\$	\$
2120214-ROADM - Road Maintenance - Formed Outside BUA	83567	Operating expenses			(52,000)	3,809,593
2120266-ROADM - Drainage Maintenance Outside BUA	83567	Operating expenses		2,000		3,811,593
2120287-ROADM - Other Expenses	83567	Operating expenses			(500)	3,811,093
2120289-ROADM - Depot Building Maintenance	83567	Operating expenses			(2,600)	3,808,493
2130240-TOURISM - Public Relations & Area Promotion	83567	Operating expenses		4,800		3,813,293
2130287-TOURISM - Other Expenses	83567	Operating expenses			(3,900)	3,809,393
2130288-TOURISM - Building Operations	83567	Operating expenses		6,220		3,815,613
2130289-TOURISM - Building Maintenance	83567	Operating expenses			(1,200)	3,814,413
2140187-PRIVATE - Other Expenses	83567	Operating expenses			(36,000)	3,778,413
2140252-ADMIN - Consultants	83567	Operating expenses			(6,600)	3,771,813
2140304-PWO - Training & Development	83567	Operating expenses		10,000		3,781,813
2140311-PWO - Consultancy	83567	Operating expenses		3,000		3,784,813
2140315-PWO - Printing and Stationery	83567	Operating expenses		500		3,785,313
2140330-PWO - WHS and Toolbox Meetings	83567	Operating expenses		4,500		3,789,813
2140341-PWO - Subscriptions & Memberships	83567	Operating expenses		9,000		3,798,813
2140400-POC - Internal Plant Repairs - Wages & O/Head	83567	Operating expenses		2,100		3,800,913
2140411-POC - External Parts & Repairs	83567	Operating expenses			(31,000)	3,769,913
2140761-UNCLASS - Insurance Expenditure	83567	Operating expenses			(35,000)	3,734,913
4110310-REC - Other Rec Facilities Building (Capital)	83567	Capital expenses			(296,000)	3,438,913
4120141-ROADC - Roads Outside BUA - Sealed - Council Funded	83567	Capital expenses			(1,083,500)	2,355,413
4120144-ROADC - Roads Built Up Area - Roads to Recovery	83567	Capital expenses			(167,350)	2,188,063
4120145-ROADC - Roads Outside BUA - Sealed - Roads to Recovery	83567	Capital expenses			(480,000)	1,708,063
4120146-ROADC - Roads Outside BUA - Gravel - Roads to Recovery	83567	Capital expenses			(166,750)	1,541,313
4120149-ROADC - Roads Outside BUA - Sealed - Regional Road Group	83567	Capital expenses			(252,100)	1,289,213
4120150-ROADC - Roads Outside BUA - Gravel - Regional Road Group	83567	Capital expenses			(65,950)	1,223,263
4120790-WATER - Infrastructure Other (Capital)	83567	Capital expenses			(44,550)	1,178,713
4030381 - INVEST - Interest - Employee Reserve	83567	Capital expenses		8,400		1,187,113
4030383 - INVEST - Interest - Plant Replacement Reserve	83567	Capital expenses		11,840		1,198,953
4030384-INVEST - Transfer to Building Reserve	83567	Capital expenses			(74,230)	1,124,723
4030385 - INVEST - Interest - Land & Development Reserve	83567	Capital expenses		35,680		1,160,403
4030386-INVEST - Transfer to ICT Reserve	83567	Capital expenses			(216,900)	943,503
4030387 - INVEST - Interest - Declared Disaster Reserve	83567	Capital expenses		5,680		949,183
4030390 - INVEST - Interest - Waste Management Reserve	83567	Capital expenses		8,520		957,703
4030391 - INVEST - Interest - Unspent Grants Reserve	83567	Capital expenses		8,440		966,143
4030393-INVEST - Transfer to Recreation Facilities Reserve	83567	Capital expenses			(112,930)	853,213
4030394 - INVEST - Interest - Apex Park Reserve	83567	Capital expenses		7,600		860,813
4030395 - INVEST - Interest - Road Construction Reserve	83567	Capital expenses			(241,100)	619,713
4030397- INVEST - Transfer to Housing Reserve	83567	Capital revenue			(100,000)	519,713
5030384-INVEST - Transfer from Building Reserve	83567	Capital revenue			(107,800)	411,913
5030389-INVEST - Transfer from Cummings Street Units Reserve	83567	Capital revenue		37,024		448,937
5030393-INVEST - Transfer from Recreation Facilities Reserve	83567	Capital revenue			(250,000)	198,937
5030394-INVEST - Transfer from Apex Park Redevelopment Reserve	83567	Capital revenue			(13,720)	185,217
5030395-INVEST - Transfer from Merredin/Narambeen Road Reserves	83567	Capital revenue		23,450		208,667
2090288-OTH HOUSE - Building Operations	83567	Operating expenses			(4,200)	204,467
2110188-HALLS - Town Halls and Public Bldg Operations	83567	Operating expenses		650		205,117
2110288-SWIM AREAS - Building Operations	83567	Operating expenses			(22,100)	183,017
2110289-SWIM AREAS - Building Maintenance	83567	Operating expenses			(600)	182,417
2110365-REC - Parks & Gardens Maintenance/Operations	83567	Operating expenses			(17,550)	164,867
2130288-TOURISM - Building Operations	83567	Operating expenses			(3,000)	161,867
2110787-OTH CUL - Other Expenses	83610	Operating expenses		4,500		166,367
2110787-OTH CUL - Other Expenses	83610	Operating expenses		2,000		168,367
2110787-OTH CUL - Other Expenses	83610	Operating expenses		1,000		169,367
2110743-OTH CUL - Other Festival Events Mun	83610	Operating expenses			(2,500)	166,867
2110743-OTH CUL - Other Festival Events Mun	83610	Operating expenses			(2,500)	164,367
2110743-OTH CUL - Other Festival Events Mun	83610	Operating revenue			(2,500)	161,867
2040251-OTH GOV - Consultancy - Strategic	83610	Operating expenses			(5,000)	156,867
3040235-OTH GOV - Other Income	83610	Operating revenue		5,000		161,867
				6,737,955	(6,587,553)	150,402