

SHIRE OF MERREDIN

MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)
For the period ended 28 February 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 28 FEBRUARY 2026

	Amended Budget Estimates	YTD Budget Estimates	YTD Actual	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.
Note	(a) \$	(b) \$	(c) \$	(c) - (b) \$	((c) - (b))/(b) %	
OPERATING ACTIVITIES						
Revenue from operating activities						
General rates	5,846,100	5,787,639	5,837,076	49,437	0.85%	
Rates excluding general rates	91,950	91,950	91,977	27	0.03%	
Grants, subsidies and contributions	2,217,350	1,680,429	1,622,318	(58,111)	(3.46%)	
Fees and charges	910,900	768,414	958,579	190,165	24.75%	▲
Interest revenue	450,050	306,849	357,093	50,244	16.37%	▲
Other revenue	376,400	252,408	437,962	185,554	73.51%	▲
Profit on asset disposals	122,400	81,600	139,827	58,227	71.36%	▲
	10,015,150	8,969,289	9,444,832	475,543	5.30%	
Expenditure from operating activities						
Employee costs	(5,018,850)	(3,286,062)	(2,768,198)	517,864	15.76%	▲
Materials and contracts	(3,976,600)	(2,581,231)	(2,075,993)	505,238	19.57%	▲
Utility charges	(604,200)	(399,512)	(350,277)	49,235	12.32%	▲
Depreciation	(5,792,000)	(3,859,431)	(3,880,960)	(21,529)	(0.56%)	
Finance costs	(66,850)	(45,196)	(37,537)	7,659	16.95%	
Insurance	(278,200)	(245,276)	(266,158)	(20,882)	(8.51%)	
Other expenditure	(396,900)	(244,038)	(183,031)	61,007	25.00%	▲
	(16,133,600)	(10,660,746)	(9,719,689)	941,057	8.83%	
Non cash amounts excluded from operating activities	2(c) 5,669,600	5,213,416	5,213,416	0	0.00%	
Amount attributable to operating activities	(448,850)	3,521,959	4,938,559	1,416,600	40.22%	
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from capital grants, subsidies and contributions	4,064,500	2,556,426	1,273,952	(1,282,474)	(50.17%)	▼
Proceeds from disposal of assets	258,000	150,500	311,324	160,824	106.86%	▲
Proceeds from disposal of Land held for resale	0	0	15,000	15,000	0.00%	
Proceeds from financial assets at amortised cost - self supporting loans	40,600	23,683	20,058	(3,625)	(15.31%)	
	4,363,100	2,730,609	1,620,334	(1,110,275)	(40.66%)	
Outflows from investing activities						
Payments for property, plant and equipment	(2,408,950)	(1,415,480)	(573,851)	841,629	59.46%	▲
Payments for construction of infrastructure	(6,351,350)	(4,160,902)	(1,297,251)	2,863,651	68.82%	▲
	(8,760,300)	(5,576,382)	(1,871,102)	3,705,280	66.45%	
Amount attributable to investing activities	(4,397,200)	(2,845,773)	(250,768)	2,595,005	91.19%	
FINANCING ACTIVITIES						
Inflows from financing activities						
Transfer from reserves	450,000	262,500	0	(262,500)	(100.00%)	▼
	450,000	262,500	0	(262,500)	(100.00%)	
Outflows from financing activities						
Repayment of borrowings	(233,600)	(136,267)	(212,999)	(76,732)	(56.31%)	▼
Transfer to reserves	(800,000)	(466,667)	(153,145)	313,521	67.18%	▲
	(1,033,600)	(602,933)	(366,144)	236,789	39.27%	
Amount attributable to financing activities	(583,600)	(340,433)	(366,144)	(25,711)	(7.55%)	
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year	2(a) 5,435,602	5,435,602	5,502,688	67,086	1.23%	
Amount attributable to operating activities	(448,850)	3,521,959	4,938,559	1,416,600	40.22%	▲
Amount attributable to investing activities	(4,397,200)	(2,845,773)	(250,768)	2,595,005	91.19%	▲
Amount attributable to financing activities	(583,600)	(583,600)	(366,144)	217,456	37.26%	▲
Surplus or deficit after imposition of general rates	5,952	5,771,355	9,824,335	4,052,980	70.23%	▲

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 28 FEBRUARY 2026

	Actual	Actual as at
	30 June 2025	28 February 2026
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	14,749,289	16,406,293
Trade and other receivables	861,624	1,817,178
Other financial assets	40,611	20,553
Inventories	23,923	47,829
Other assets	316,114	159,396
TOTAL CURRENT ASSETS	15,991,561	18,451,249
NON-CURRENT ASSETS		
Trade and other receivables	126,465	126,465
Other financial assets	249,910	249,910
Inventories	184,000	169,000
Property, plant and equipment	28,378,818	27,554,402
Infrastructure	213,951,995	212,430,105
TOTAL NON-CURRENT ASSETS	242,891,188	240,529,882
TOTAL ASSETS	258,882,749	258,981,131
CURRENT LIABILITIES		
Trade and other payables	974,320	410,578
Contract liabilities	1,563,213	1,482,853
Other liabilities	0	10,078
Borrowings	233,551	20,552
Employee related provisions	494,332	494,332
TOTAL CURRENT LIABILITIES	3,265,416	2,418,393
NON-CURRENT LIABILITIES		
Borrowings	1,412,207	1,412,207
Employee related provisions	103,789	103,789
TOTAL NON-CURRENT LIABILITIES	1,515,996	1,515,996
TOTAL LIABILITIES	4,781,412	3,934,389
NET ASSETS	254,101,337	255,046,742
EQUITY		
Retained surplus	61,629,617	62,421,877
Reserve accounts	7,416,402	7,569,547
Revaluation surplus	185,055,318	185,055,318
TOTAL EQUITY	254,101,337	255,046,742

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

SHIRE OF MERREDIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2026

1 BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICIES

BASIS OF PREPARATION

This prescribed financial report has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996*, prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

Local Government (Financial Management) Regulations 1996, regulation 34 prescribes contents of the financial report. Supplementary information does not form part of the financial report.

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the financial report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 28 February 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 POLICIES

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

Critical accounting estimates and judgements

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

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

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

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

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

SHIRE OF MERREDIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2026

2 NET CURRENT ASSETS INFORMATION

	Amended Budget Opening	Actual as at	Actual as at	
(a) Net current assets used in the Statement of Financial Activity	Note	1 July 2025	30 June 2025	28 February 2026
		\$	\$	\$
Current assets				
Cash and cash equivalents		8,132,565	14,749,289	16,406,293
Trade and other receivables		874,364	861,629	1,817,178
Other financial assets		40,611	0	20,553
Inventories		23,923	23,923	47,829
Other assets		321,739	316,114	159,396
		<u>9,393,202</u>	<u>15,950,955</u>	<u>18,451,249</u>
Less: current liabilities				
Trade and other payables		(974,171)	(974,320)	(410,578)
Capital grant/contribution liability		(1,563,213)	(1,563,213)	(1,482,853)
Borrowings		0	(233,551)	(20,552)
Employee related provisions		(494,332)	(494,332)	(494,332)
LG Professional Wheatbelt Branch Funds		(8,372)	0	(10,078)
		<u>(3,040,088)</u>	<u>(3,265,416)</u>	<u>(2,418,393)</u>
Net current assets		6,353,114	12,685,539	16,032,856
Less: Total adjustments to net current assets	2(b)	(7,766,402)	(7,182,851)	(7,548,995)
Closing funding surplus / (deficit)		(1,413,288)	5,502,688	8,483,861
(b) Current assets and liabilities excluded from budgeted deficiency				
Adjustments to net current assets				
Less: Reserve accounts		(7,766,402)	(7,416,402)	(7,569,547)
- Current portion of borrowings		0	233,551	20,552
Total adjustments to net current assets	2(a)	(7,766,402)	(7,182,851)	(7,548,995)
		Amended Budget Estimates	YTD Budget Estimates 28 February 2026	YTD Actual 28 February 2026
		30 June 2026	2026	28 February 2026
		\$	\$	\$
(c) Non-cash amounts excluded from operating activities				
Adjustments to operating activities				
Less: Profit on asset disposals		(122,400)	(231,212)	(139,827)
Add: Loss on asset disposals		0	24,440	157,535
Add: Depreciation		5,792,000	5,420,188	3,880,960
- Inventory (land held for sale)		0	0	15,000
Total non-cash amounts excluded from operating activities		5,669,600	5,213,416	3,913,668

SHIRE OF MERREDIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2026

3 EXPLANATION OF MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date actual materially.
The material variance adopted by Council for the 2025-26 year is \$10,000 and 10.00% whichever is the greater.

Description	Var. \$	Var. %	
	\$	%	
Revenue from operating activities			
Fees and charges	190,165	24.75%	▲
Year to date Fees and Charges is higher than year to date budget due to a large amount of these funds being paid early in the financial year, but being allocated evenly throughout the year in the finance system. This includes refuse and recycling charges raised as part of the rates process.		Timing	
Other revenue	185,554	73.51%	▲
Variance is due to Workers compensation and Insurance claim reimbursements and recoups received. Slightly higher Fuel Tax Credits Grant Scheme funding received than budgeted for year to date.		Permanent	
Profit on asset disposals	58,227	71.36%	▲
Sale of plant items to occur later in financial year. Disposal of written off truck and subsequent acquisition of replacement has been allowed for in budget review.		Timing	
Expenditure from operating activities			
Employee costs	517,864	15.76%	▲
Organisational vacancies have contributed to a reduction in employee costs spend to date.		Timing	
Materials and contracts	505,238	19.57%	▲
Delay in spending at the start of the financial year resulted in timing variances.		Timing	
Utility charges	49,235	12.32%	▲
Utility costs can vary per billing cycle due to usage. Bills are also received every second month, where the budget is costed monthly.		Timing	
Other expenditure	61,007	25.00%	▲
Variance due to delay in spending. Rates write off not yet completed. No debt collection expenses incurred to date.		Timing	
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	(1,282,474)	(50.17%)	▼
Variance due to delay in receiving grant funding. Budgets spread evenly across the year in finance system, however funds only available to claim when milestones met or project completed. The majority of this is related to Crooks Rd grant funding.		Timing	
Proceeds from disposal of assets	160,824	106.86%	▲
Disposal of written off truck and subsequent acquisition of replacement has been allowed for in budget review.		Timing	
Payments for property, plant and equipment	841,629	59.46%	▲
Capital expenditure not yet completed. This is mainly related to capital building related projects.		Timing	
Payments for construction of infrastructure	2,863,651	68.82%	▲
Variance due to timing of major capital projects. A significant portion of this relates to current road projects.		Timing	
Transfer from reserves	(262,500)	(100.00%)	▼
Planned transfers to occur at the end of the financial year after completion of ERP project.		Timing	
Transfer to reserves	313,521	67.18%	▲
Planned transfers of municipal funds to Swimming Pool Reserve and others to occur at a later stage during the Financial Year.		Timing	
Surplus or deficit after imposition of general rates	4,052,980	70.23%	▲

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 28 FEBRUARY 2026

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$5.44 M	\$5.44 M	\$5.50 M	\$0.07 M
Closing	\$0.01 M	\$5.77 M	\$9.82 M	\$4.05 M

Refer to Statement of Financial Activity

Cash and cash equivalents			Payables			Receivables		
	\$16.40 M	% of total		\$0.41 M	% Outstanding		\$0.46 M	% Collected
Unrestricted Cash	\$8.83 M	53.8%	Trade Payables	\$0.07 M		Rates Receivable	\$1.36 M	79.3%
Restricted Cash	\$7.57 M	46.2%	0 to 30 Days		42.5%	Trade Receivable	\$0.46 M	% Outstanding
			Over 30 Days		57.6%	Over 30 Days		7.5%
			Over 90 Days		1.1%	Over 90 Days		3.4%

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

Key Operating Activities

Amount attributable to operating activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.45 M)	\$3.52 M	\$4.94 M	\$1.42 M

Refer to Statement of Financial Activity

Rates Revenue			Grants and Contributions			Fees and Charges		
YTD Actual	\$5.84 M	% Variance	YTD Actual	\$1.62 M	% Variance	YTD Actual	\$0.96 M	% Variance
YTD Budget	\$5.79 M	0.9%	YTD Budget	\$1.68 M	(3.5%)	YTD Budget	\$0.77 M	24.7%

Refer to 12 - Grants and Contributions Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$4.40 M)	(\$2.85 M)	(\$0.25 M)	\$2.60 M

Refer to Statement of Financial Activity

Proceeds on sale			Asset Acquisition			Capital Grants		
YTD Actual	\$0.31 M	%	YTD Actual	\$1.30 M	% Spent	YTD Actual	\$1.27 M	% Received
Amended Budget	\$0.26 M	20.7%	Amended Budget	\$6.35 M	(79.6%)	Amended Budget	\$4.06 M	(68.7%)

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)
(\$0.58 M)	(\$0.34 M)	(\$0.37 M)	(\$0.03 M)

Refer to Statement of Financial Activity

Borrowings		Reserves	
Principal repayments	(\$0.21 M)	Reserves balance	\$7.57 M
Interest expense	(\$0.04 M)	Net Movement	\$0.15 M
Principal due	\$1.43 M		

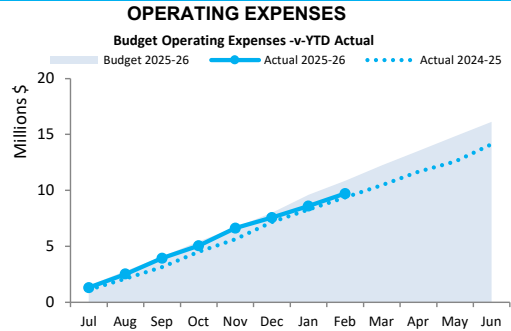
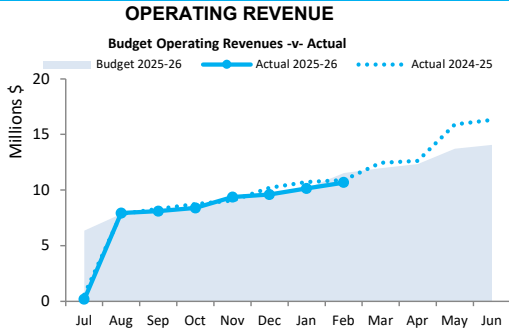
Refer to 10 - Borrowings Refer to 4 - Cash Reserves

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

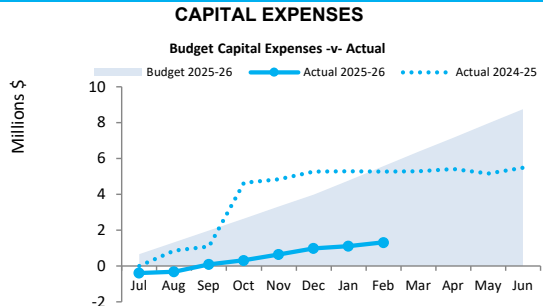
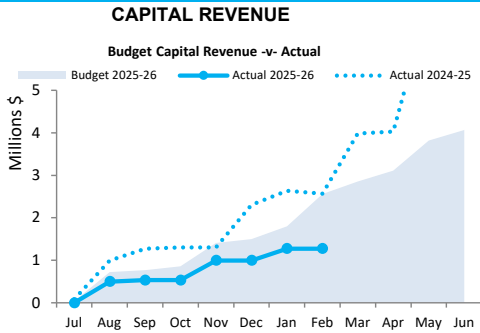
SHIRE OF MERREDIN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 28 FEBRUARY 2026

2 KEY INFORMATION - GRAPHICAL

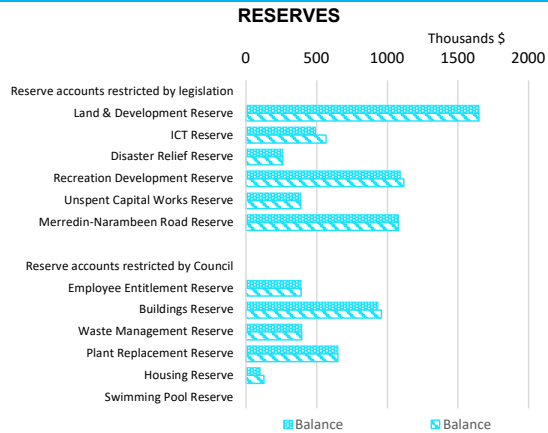
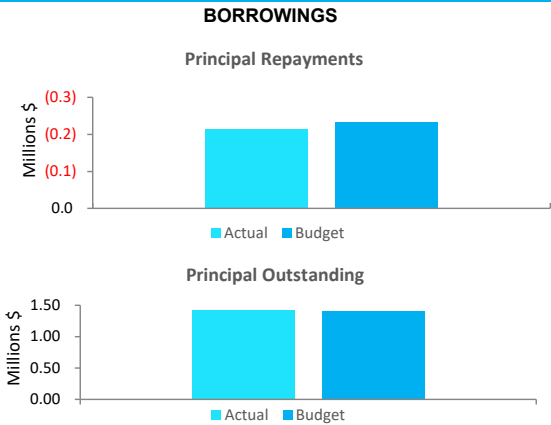
OPERATING ACTIVITIES



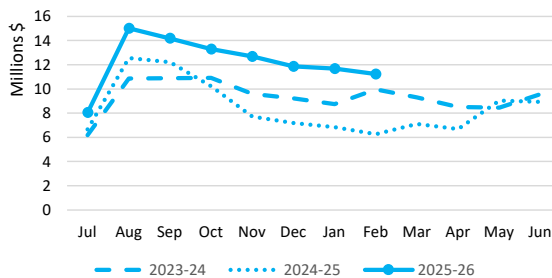
INVESTING ACTIVITIES



FINANCING ACTIVITIES



Closing funding surplus / (deficit)



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

**SHIRE OF MERREDIN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 28 FEBRUARY 2026**

3 CASH AND FINANCIAL ASSETS AT AMORTISED COST

Description	Classification	Unrestricted	Reserve Accounts	Total	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Cash on hand								
Municipal Bank Account	Cash and cash equivalents	7,354,261	0	7,354,261	0	Commonwealth		
Petty Cash - Admin	Cash and cash equivalents	950	0	950	0			
Float - MRCLC	Cash and cash equivalents	400	0	400	0			
Municipal Investment Account	Cash and cash equivalents	1,471,056	0	1,471,056	0	Commonwealth	4.30%	13/11/2026
Reserve Bank Account	Cash and cash equivalents	0	7,569,548	7,569,548	0	Commonwealth	3.75%	At Call
Trust Cash at Bank	Cash and cash equivalents	0	0	0	10,078	Commonwealth		
Total		8,826,667	7,569,548	16,396,215	10,078			
Comprising								
Cash and cash equivalents		8,826,667	7,569,548	16,396,215	10,078			
		8,826,667	7,569,548	16,396,215	10,078			

KEY INFORMATION

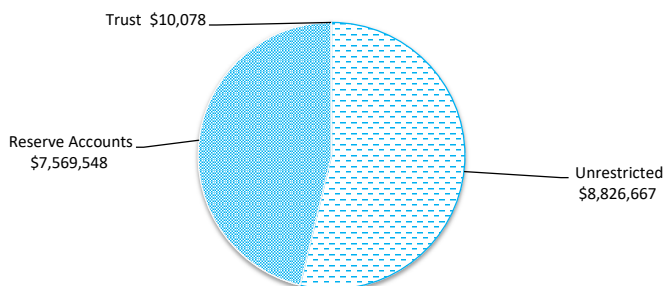
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of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

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

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

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

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



SHIRE OF MERREDIN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 28 FEBRUARY 2026

4 RESERVE ACCOUNTS

Reserve account name	Budget				Actual			
	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$
Reserve accounts restricted by legislation								
Land & Development Reserve	1,648,776	0	0	1,648,776	1,648,776	0	0	1,648,776
ICT Reserve	490,207	122,550	(450,000)	162,757	490,207	76,573	0	566,780
Disaster Relief Reserve	259,071	0	0	259,071	259,071	0	0	259,071
Recreation Development Reserve	1,091,819	119,150	0	1,210,969	1,091,819	25,524	0	1,117,343
Unspent Capital Works Reserve	386,142	0	0	386,142	386,142	0	0	386,142
Merredin-Narambeen Road Reserve	1,078,039	0	0	1,078,039	1,078,039	0	0	1,078,039
Reserve accounts restricted by Council								
Employee Entitlement Reserve	388,389	0	0	388,389	388,389	0	0	388,389
Buildings Reserve	931,832	39,150	0	970,982	931,832	25,524	0	957,356
Waste Management Reserve	392,509	0	0	392,509	392,509	0	0	392,509
Plant Replacement Reserve	649,618	0	0	649,618	649,618	0	0	649,618
Housing Reserve	100,000	119,150	0	219,150	100,000	25,524	0	125,524
Swimming Pool Reserve	0	400,000	0	400,000	0	0	0	0
	7,416,402	800,000	(450,000)	7,766,402	7,416,402	153,145	0	7,569,547

5 CAPITAL ACQUISITIONS

Capital acquisitions	Amended		YTD Actual	YTD Variance	
	Budget	YTD Budget			
	\$	\$	\$	\$	
Land - Other	509	3,950	2,632	3,906	1,274
Buildings - non-specialised	514	45,000	30,008	0	-30,008
Buildings - specialised	512	1,299,500	859,674	13,708	-845,966
Furniture and equipment	520	10,000	6,664	8,127	1,463
Plant and equipment	530	1,050,500	516,502	548,110	31,608
Acquisition of property, plant and equipment		2,408,950	1,415,480	573,851	-841,629
Infrastructure - roads	540	5,324,200	3,476,142	833,504	-2,642,638
Infrastructure - Footpaths	560	115,000	76,664	7,990	-68,674
Infrastructure - Drainage	550	36,000	24,000	0	-24,000
Infrastructure - Parks & Gardens	570	305,150	203,424	211,733	8,309
Infrastructure - Other	590	571,000	380,672	244,024	-136,648
Acquisition of infrastructure		6,351,350	4,160,902	1,297,251	-2,863,651
Total of PPE and Infrastructure		8,760,300	5,576,382	1,871,102	-3,705,280
Total capital acquisitions		8,760,300	5,576,382	1,871,102	-3,705,280
Capital Acquisitions Funded By:					
Capital grants and contributions		4,064,500	2,556,426	1,273,952	-1,282,474
Other (disposals & C/Fwd)		258,000	150,500	311,324	160,824
Reserve accounts					
Merredin-Narambeen Road Reserve		0	19,815	0	-19,815
Contribution - operations		3,987,800	2,849,641	285,826	-2,563,815
Capital funding total		8,760,300	5,576,382	1,871,102	-3,705,280

KEY INFORMATION

Initial recognition

An item of property, plant and equipment or infrastructure that qualifies for recognition as an asset is measured at its cost.

Upon initial recognition, cost is determined as the amount paid (or other consideration given) to acquire the assets, plus costs incidental to the acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition.

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Local Government (Financial Management) Regulation 17A(5)*. These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

Individual assets that are land, buildings and infrastructure acquired between scheduled revaluation dates of the asset class in accordance with the Shire's revaluation policy, are recognised at cost and disclosed as being at reportable value.

Measurement after recognition

Plant and equipment including furniture and equipment and right-of-use assets (other than vested improvements) are measured using the cost model as required under *Local Government (Financial Management) Regulation 17A(2)*. Assets held under the cost model are carried at cost less accumulated depreciation and any impairment losses being their reportable value.

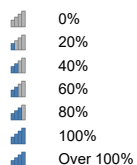
Reportable Value

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

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

5 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

Capital expenditure total
 Level of completion indicators

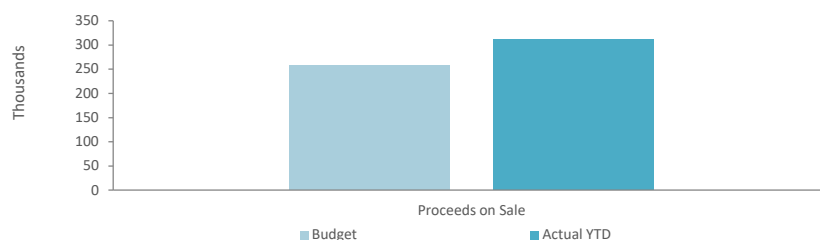


Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

		Amended			Variance
Account Description		Budget	YTD Budget	YTD Actual	(Under)/Over
		\$	\$	\$	\$
	OTH GOV - Building (Capital)				
	Administration Building - Building (Capital)	20,000	13,336	0	13,336
	OLOPS - Plant & Equipment Other (Capital)	50,000	33,336	6,288	27,048
	ESL SES - Plant & Equipment (Capital)	0	0	150,120	(150,120)
	SENIORS - Building (Capital)	20,000	6,666	0	6,666
	OTH HOUSE - Building (Capital)				
	House 9 Cummings Crescent - Building (Capital)	20,000	13,336	0	13,336
	House 4 Cohn Street - Building (Capital)	5,000	3,336	0	3,336
	House 56 Kitchener Road - Building (Capital)	20,000	13,336	0	13,336
	OTH HOUSING - Land (Capital)				
	30 Dobson Ave (Capital)	3,950	2,632	3,906	(1,274)
	COM AMEN - Building (Capital)				
	Public Cons Barrack Street - Building (Capital)	5,000	3,336	0	3,336
	HALLS - Building (Capital)				
	Old Administration Building - Building (Capital)	15,500	10,336	0	10,336
	Senior Citizens Centre Building - Building (Capital)	10,000	6,664	0	6,664
	Burracoppin Sports Pavillion - Building (Capital)	15,000	10,000	0	10,000
	NMPS Common Area - Building (Capital)	6,000	4,000	0	4,000
	SWIM AREAS - Building (Capital)				
	SWIM AREAS - Plant & Equipment (Capital)	8,500	8,500	0	8,500
	SWIM AREAS - Infrastructure Other (Capital)	286,500	191,000	8,425	182,575
	Swimming Pool-Slide	0	0	16,295	(16,295)
	Pool - Chemical/Dosing System	0	0	25,245	(25,245)
	REC - Other Rec Facilities Building (Capital)	992,000	661,336	433	660,903
	REC - Plant & Equipment (Capital)	25,000	16,664	8,512	8,152
	REC - Infrastructure Parks & Gardens (Capital)				
	Town Centre - SOM	44,500	29,664	1,179	28,485
	Military Museum	15,000	10,000	0	10,000
	Water Tower Refurbishments-Pta	154,800	103,200	154,800	(51,600)
	Water Tower Refurbishments-Wdc	42,950	28,632	42,950	(14,318)
	Water Tower Refurbishments-Som	26,200	17,464	5,988	11,476
	Playground Shades	6,700	4,464	6,815	(2,351)
	MRCLC Playground	15,000	10,000	0	10,000
	REC - Infrastructure Other (Capital)	200,000	133,336	188,066	(54,730)
	LIBRARY - Building (Capital)				
	North Merredin Library - Building (Capital)	7,000	4,664	0	4,664
	OTHER CUL - Building (Capital)				
	Cummins Theatre - Building (Capital)	104,000	69,336	7,810	61,526
	OTHER CUL - Furniture & Equipment (Capital)	10,000	6,664	8,127	(1,463)
	ROADC - Building (Capital)	100,000	66,664	5,465	61,199
	ROADC - Roads Outside BUA - Sealed - Council Funded				
	Crooks Rd	157,600	105,064	0	105,064
	Bailey Road (Capital)	35,000	23,336	0	23,336
	ROADC - Roads Outside BUA - Council Funded Mun				
	Goldfields Rd	40,000	26,664	0	26,664
	ROADC - Roads Outside BUA - Sealed - Roads to Recovery				
	Hines Hill North Road (R2R)	198,000	198,000	193,997	4,003
	ROADC - Roads Outside BUA - Gravel - Roads to Recovery				
	ROADC - Roads Outside BUA - Gravel - Roads to Recovery	418,000	139,334	0	139,334
	ROADC - Roads Outside BUA - Sealed - Regional Road Group				
	Chandler-Merredin - Resurfacing (RRG)	1,300,800	867,200	203,010	664,190
	Crooks Road (RRG)	493,600	329,072	96,203	232,869
	Crooks Road (HVSPP)	2,581,200	1,720,808	340,294	1,380,514
	ROADC - Roads Outside BUA - Gravel - Regional Road Group				
	ROADC - Drainage Outside BUA (Capital)	36,000	24,000	0	24,000
	ROADC - Kerbing (Capital) Mun				
	Kerbing Replacement (Budgeting Only)	100,000	66,664	0	66,664
	ROADC - Footpaths and Cycleways (Capital)				
	Footpath Construction General (Budgeting Only)	100,000	66,664	0	66,664
	Barrack Street - Footpath Capital	10,000	6,664	7,990	(1,326)
	Barrack Street South Side - Footpath Capital	5,000	3,336	0	3,336
	ROADC - Infrastructure Other (Capital) Mun				
	Dump Point - Western Barrack Street	30,000	20,000	0	20,000
	PLANT - Plant & Equipment (Capital)	407,000	271,336	383,190	(111,854)
	WATER - Infrastructure other (Capital)				
	Watersmart Farms - Desalination Project	0	0	1,550	(1,550)
	MRWN Upgrade	54,500	36,336	4,444	31,892
	ADMIN - Building (Capital)	5,000	3,336	0	3,336
	ADMIN - Plant and Equipment (Capital)	560,000	186,666	0	186,666
	Total Expenditure	8,760,300	5,576,382	1,871,102	1,061,208

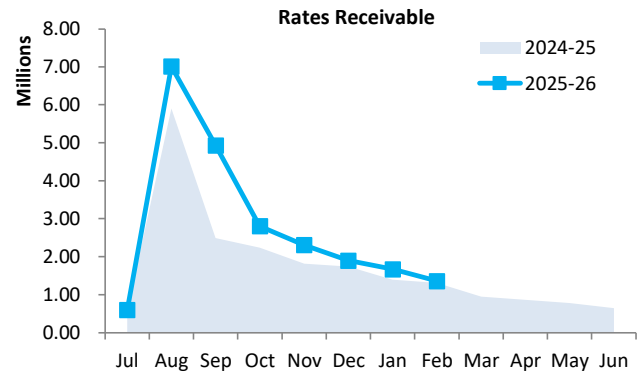
6 DISPOSAL OF ASSETS

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



7 RECEIVABLES

Rates receivable	30 June 2025	28 Feb 2026
	\$	\$
Opening arrears previous year	602,485	645,830
Levied this year	5,571,889	5,929,053
Less - collections to date	(5,528,544)	(5,215,397)
Gross rates collectable	645,830	1,359,486
Allowance for impairment of rates receivable		0
Net rates collectable	645,830	1,359,486
% Collected	89.5%	79.3%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(758)	420,698	15,992	2,507	15,398	453,837
Percentage	(0.2%)	92.7%	3.5%	0.6%	3.4%	
Balance per trial balance						
Trade receivables						453,837
Other receivables - Provisions for Doubtful Debts						11,339
Total receivables general outstanding						457,692

Amounts shown above include GST (where applicable)

KEY INFORMATION

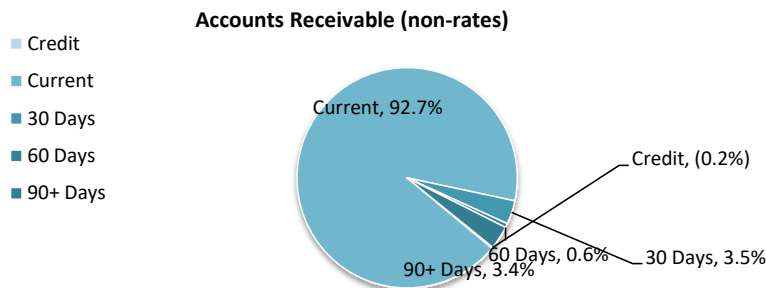
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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 2025	Asset Increase	Asset Reduction	Closing Balance 28 February 2026
	\$	\$	\$	\$
Other current assets				
Other financial assets at amortised cost				
Financial assets at amortised cost - self supporting loans	40,611	0	(20,058)	20,553
Inventory				
Fuel	23,923	23,906	0	47,829
Other assets				
Accrued income	316,114	0	(156,718)	159,396
Total other current assets	380,648	23,906	(176,776)	227,778
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.

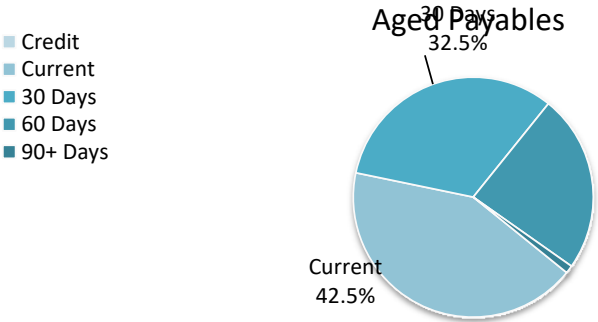
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	31,832	24,352	17,979	822	74,986
Percentage	0.0%	42.5%	32.5%	24.0%	1.1%	
Balance per trial balance						
Sundry creditors						74,986
Income in Advance						147,733
Payroll Creditors						(682)
Other Expenses						130,586
Total payables general outstanding						410,578

Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.



10 BORROWINGS

Repayments - borrowings

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

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

KEY INFORMATION

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

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

11 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2025	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 28 February 2026
		\$	\$	\$	\$	\$
Other current liabilities						
Other liabilities						
Contract liabilities		1,563,213	0	0	(80,360)	1,482,853
LG Professionals Australia - WA Central Wheatbelt Branch Fund		8,637	0	1,441	0	10,078
Total other liabilities		1,571,850	0	1,441	(80,360)	1,492,931
Employee Related Provisions						
Provision for annual leave		297,708	0	0	0	297,708
Provision for long service leave		196,624	0	0	0	196,624
Total Provisions		494,332	0	0	0	494,332
Total other current liabilities		2,066,182	0	1,441	(80,360)	1,987,263

Amounts shown above include GST (where applicable)

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

KEY INFORMATION

Provisions

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

Employee Related Provisions

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

Contract liabilities

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

Capital grant/contribution liabilities

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

12 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue					YTD Revenue Actual
	Liability	Increase in Liability	Decrease in Liability (As revenue)	Liability	Current Liability	Amended Budget Revenue	YTD Budget	Annual Budget	Budget Variations	Expected	
	1 July 2025			28 Feb 2026	28 Feb 2026						
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies											
Operating grants and subsidies											
Governance											
General purpose funding											
GEN PUR - Financial Assistance Grant - General	0	0	0	0	0	1,044,000	783,000	0	0	0	782,997
GEN PUR - Financial Assistance Grant - Roads	0	0	0	0	0	556,850	417,639	0	0	0	417,630
Law, order, public safety											
ESL BFB - Operating Grant	0	0	0	0	0	65,500	43,664	0	0	0	57,342
ESL SES - Operating Grant	0	0	0	0	0	14,600	10,950	0	0	0	10,950
ESL SES - Capital Grant				0		2,300	1,150			0	0
Education and welfare											
SENIORS - Reimbursements	0	0	0	0	0	7,000	3,500	0	0	0	3,736
WELFARE - Youth Grants	0	0	0	0	0	2,500	0	0	0	0	0
WELFARE - Community Development Grants	0	0	0	0	0	39,100	36,086	0	0	0	15,473
Housing											
OTH HOUSE - Rental Reimbursements	0	0	0	0	0	2,700	1,800	0	0	0	0
Community amenities											
SAN - Contributions & Donations	0	0	0	0	0	105,100	105,100	0	0	0	0
Recreation and culture											
Swim Areas-Grants	0	0	0	0	0	400	264	0	0	0	0
Library - Other Grants	0	0	0	0	0	800	536	0	0	0	1,499
OTH CUL - Grants - Theatre Shows	0	0	0	0	0	5,000	3,344	0	0	0	0
Transport											
ROADM - Street Lighting Subsidy	0	0	0	0	0	23,000	15,336	0	0	0	0
ROADM - Direct Road Grant (MRWA)	0	0	0	0	0	308,400	231,300	0	0	0	308,427
Economic services											
TOURISM - Central Wheatbelt Map	0	0	0	0	0	4,700	3,136	0	0	0	3,252
TOURISM - Other Income Relating to Tourism & Area Promotion	0	0	0	0	0	6,400	4,288	0	0	0	21,012
Other property and services											
SAL - Reimbursement - Parental Leave	0	0	0	0	0	29,000	19,336	0	0	0	0
	0	0	0	0	0	2,217,350	1,680,429	0	0	0	1,622,318
TOTALS	0	0	0	0	0	2,217,350	1,680,429	0	0	0	1,622,318

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 28 Feb 2026	Current Liability 28 Feb 2026	Amended Budget Revenue	YTD Budget	Annual Budget	Budget Variations	Expected	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies											
Non-operating grants and subsidies											
Law, order, public safety											
ESL SES - Capital Grant	0	0		0		0	0			0	150,120
Recreation and culture											
REC - Contributions & Donations	0	0		0		100,000	66,664	0	0	0	0
REC - Grants	0	0		0		300,000	250,000	0	0	0	276,000
REC - Other Capital Contributions	0	0		0		354,000	236,000	0	0	0	319,202
Transport											
ROADC - Regional Road Group Grants (MRWA)	257,881	0		257,881		1,209,750	907,314	0	0	0	346,812
ROADC - Roads to Recovery Grant	0	0		0		616,000	462,000	0	0	0	0
ROADC - Heavy Vehicle Safety and Productivity Program	1,265,536	0		1,265,536		1,247,950	415,984	0	0	0	0
ROADC-External Income-Crooks Road	0	0		0		181,800	181,800	0	0	0	181,818
WATER - PTA Water Tower	39,795	0		39,795		55,000	36,664	0	0	0	0
	1,563,213	0	0	1,563,213	0	4,064,500	2,556,426	0	0	0	1,273,952
TOTALS	1,563,213	0	0	1,563,213	0	4,064,500	2,556,426	0	0	0	1,273,952

**SHIRE OF MERREDIN
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 28 FEBRUARY 2026**

14 TRUST FUND

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

Description	Opening Balance 1 July 2025	Amount Received	Amount Paid	Closing Balance 28 February 2026
	\$	\$	\$	\$
LG Professionals Australia - WA Central Wheatbelt Branch Fund	8,637	1,441	0	10,078
	8,637	1,441	0	10,078

SHIRE OF MERREDIN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 28 FEBRUARY 2026

15 BUDGET AMENDMENTS

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

Description	Council Resolution	Classification	Non Cash Adjustment \$	Increase in Available Cash \$	Decrease in Available Cash \$	Amended Budget Running Balance \$
Budget adoption						1,039
Opening surplus	83699	Opening surplus/(deficit)		812,657		813,696
2030189 - RATES - Subscriptions & Publications	83699	Non cash item				813,696
3030130 - RATES - Rates Levied - Synergy	83699	Operating revenue	4,000		(744)	812,952
3030140 - RATES - Ex-Gratia Rates	83699	Operating revenue		2,550		815,502
3030210 - GEN PUR - Financial Assistance Grant - General	83699	Operating revenue			(95,000)	719,602
3030211 - GEN PUR - Financial Assistance Grant - Roads	83699	Operating revenue			(60,000)	659,602
3030245 - GEN PUR - Interest Earned - Reserve Funds	83699	Operating revenue			(5,000)	654,602
3030246 - GEN PUR - Interest Earned - Municipal Funds	83699	Operating revenue	20,000			674,602
4030384 - INVEST - Transfer to Building Reserve	83699	Capital expenses	850			675,452
4030386 - INVEST - Transfer to ICT Reserve	83699	Capital expenses		(2,550)		672,902
4030393 - INVEST - Transfer to Recreation Facilities Reserve	83699	Capital expenses		(31,650)		641,252
4030397 - INVEST - Transfer to Housing Reserve	83699	Capital expenses		(31,650)		609,602
5030386 - INVEST - Transfer from ICT Reserve	83699	Capital revenue		450,000		1,059,602
5030395 - INVEST - Transfer from Merredin Naremben Road Reserve	83699	Capital expenses		(47,550)		1,012,052
2040141 - MEMBERS - Subscriptions & Publications	83699	Operating expenses		(5,000)		1,007,052
2040188 - MEMBERS - Chambers Operating Expenses	83699	Operating expenses		(1,200)		1,005,852
2040251 - OTH GOV - Consultancy - Strategic	83699	Operating expenses		(18,000)		987,852
2040299 - OTH GOV - Administration Allocated	83699	Non cash item	(4,050)			983,802
2050190 - FIRE - Administration Allocated	83699	Non cash item	50			987,852
2050216 - ANIMAL - Contract Ranger Services	83699	Operating expenses		(5,000)		982,852
2050299 - ANIMAL - Administration Allocated	83699	Non cash item	(2,050)			982,852
2050399 - OL OPS - Administration Allocated	83699	Non cash item	2,050			982,852
2050569 - ESL BFB - Plant & Equipment \$1200 to \$5000	83699	Capital expenses		(2,300)		980,552
3050515 - ESL BFB - Capital Grant	83699	Capital revenue		2,300		982,852
2070499 - HEALTH - Administration Allocated	83699	Non cash item	50			982,852
2070553 - PEST - Pest Control Programs	83699	Operating expenses		(2,000)		980,852
W0304 - St Mary's Community Grant	83699	Operating expenses		(10,000)		970,852
W0305 - Wheatbelt AgCare Community Grant	83699	Operating expenses		(2,000)		968,852
2080487 - SENIORS - Other Expenses (management fee)	83699	Operating expenses		(25,000)		943,852
2080488 - SENIORS - Building Operations Muni	83699	Operating expenses		(20,000)		923,852
2080489 - SENIORS - Building Maintenance Muni	83699	Operating expenses		(25,000)		898,852
2080492 - SENIORS - Depreciation Muni	83699	Non cash item	55,000			898,852
2080499 - SENIORS - Administration Allocated Muni	83699	Non cash item	(46,300)			898,852
3080420 - SENIORS - Fees & Charges	83699	Operating revenue		22,500		921,352
4080410 - SENIORS - Depreciation (Capital) Muni	83699	Capital expenses		(20,000)		901,352
CD101 - Community Development Events	83699	Operating expenses		6,700		908,052
CD144 - Tea and Tech Program	83699	Operating expenses		(5,300)		902,752
CD105 - Blue Light Grants	83699	Operating revenue		(2,000)		900,752
CD114 - Tea and Tech - Grant Funding	83699	Operating revenue		5,300		906,052
BO031 - House 5 Dobson Way - Building Operations	83699	Operating expenses		1,300		907,352
BO034 - House 17 Cummings Crescent - Building Operations	83699	Operating expenses		100		907,452
BO036 - House 10 Coth Street - Building Operations	83699	Operating expenses		500		907,952
BO037 - House 69A Coronation Street - Building Operations	83699	Operating expenses		(100)		907,852
BO040 - House 15B Carrington Way - Building Operations	83699	Operating expenses		450		908,302
BO041 - House 7 King Street - Building Operations	83699	Operating expenses		(1,100)		907,202
BO044 - House 56 Kitchener Road - Building Operations	83699	Operating expenses		(250)		906,952
BM030 - House 16 Dobson Way - Building Maintenance	83699	Operating expenses		(10,000)		896,952
BM032 - House 9 Cummings Crescent - Building Maintenance	83699	Operating expenses		(30)		896,922
BM037 - House 69A Coronation Street - Building Maintenance	83699	Operating expenses		30		896,952
BM041 - House 7 King Street - Building Maintenance	83699	Operating expenses		(1,000)		895,952
BM044 - House 56 Kitchener Road - Building Maintenance	83699	Operating expenses		(1,700)		894,252
2090299 - OTH HOUSE - Administration Allocated	83699	Non cash item	25,200			894,252
BC056 - 30 Dobson Avenue - Land (Capital)	83699	Capital expenses		3,550		897,802
2100199 - SAN - Administration Allocated	83699	Non cash item	(2,000)			897,802
3100100 - SAN - Continents & Derivatives	83699	Operating revenue		300		898,102
3100120 - SAN - Domestic Refuse Collection Services	83699	Operating revenue		(6,300)		891,802
3100125 - SAN - Domestic Recycling Services	83699	Operating revenue		(14,800)		877,002
3100135 - SAN - Other Income	83699	Operating revenue		(10,000)		867,002
2100599 - ENVIRON - Administration Allocated	83699	Non cash item	(2,050)			867,002
2100600 - PLAN - Employee Costs	83699	Operating expenses		(7,800)		859,202
2100685 - PLAN - Legal Expenses	83699	Operating expenses		(1,500)		857,702
2100699 - PLAN - Administration Allocated	83699	Operating expenses	50	0		857,702
3100620 - PLAN - Planning Application Fees	83699	Operating revenue		(4,000)		853,702
2100711 - COM AMEN - Cemetery Burials	83699	Operating expenses		(2,000)		851,702
BO059 - Public Cons Cemetery - Building Operations	83699	Operating expenses		(5,000)		846,702
BO060 - Public Cons Barrack Street - Building Operations	83699	Operating expenses		2,000		848,702
BO061 - Public Cons Apex Park - Building Operations	83699	Operating expenses		3,000		851,702
BO060 - Public Cons Barrack Street - Building Operations	83699	Operating expenses		2,250		853,952
BO061 - Public Cons Apex Park Street - Building Maintenance	83699	Operating expenses		1,250		855,202
BO062 - Public Cons Cemetery - Building Maintenance	83699	Operating expenses		(3,500)		851,702
2100799 - COM AMEN - Administration Allocated	83699	Non cash item	2,000			851,702
BM009 - Senior Citizens Centre - Building Maintenance	83699	Operating expenses		(10,000)		841,702
BM015 - Burracoppin Hall - Building Maintenance	83699	Operating expenses		(3,500)		838,202
2110199 - HALLS - Administration Allocated	83699	Non cash item	(50)			838,202
BC009 - Senior Citizens Centre - Building (Capital)	83699	Capital expenses		(2,000)		836,202
BC015 - Burracoppin Hall - Building (Capital)	83699	Operating expenses		22,000		858,202
2110299 - SWIM AREAS - Administration Allocated	83699	Non cash item	50			858,202
4110230 - SWIM AREAS - Plant & Equipment (Capital)	83699	Capital expenses		(8,500)		849,702
4110290 - SWIM AREAS - Infrastructure Other (Capital)	83699	Capital expenses		(1,500)		848,202
2110355 - REC - MRCLC - Building Operations	83699	Operating expenses		(17,000)		831,202
2110365 - REC - Parks & Gardens Maintenance Operations	83699	Operating expenses		(5,000)		826,202
W0027 - Merredin Rec Centre Oval	83699	Operating expenses		5,000		831,202
2110392 - REC - Daprina Muni	83699	Non cash item	337,900			831,202
2110399 - REC - Administration Allocated	83699	Non cash item	(2,000)			831,202
4110330 - REC - Plant & Equipment (Capital)	83699	Capital expenses		(25,000)		806,202
4110390 - REC - Infrastructure Other (Capital)	83699	Capital expenses		(200,000)		606,202
2110599 - LIBRARY - Administration Allocated	83699	Non cash item	50			606,202
2110699 - HERITAGE - Administration Allocated	83699	Non cash item	(2,050)			596,202
CT025 - Festival of Small Halls	83699	Operating expenses		(3,700)		602,502
CTE174 - Festival of Small Halls	83699	Operating expenses		3,000		605,502
2110789 - OTH CUL - Expensed Minor Asset Purchases	83699	Operating expenses		(5,000)		600,502
2110799 - OTH CUL - Administration Allocated	83699	Non cash item	2,000			600,502
CT1052 - Roman Rydnesky	83699	Operating revenue		50		600,552
CT1158 - Dreams of a Lonely Planet	83699	Operating revenue		(1,000)		599,552
CT1166 - Aladdin and His Magic Smartwatch	83699	Operating revenue		350		599,902
3120118 - ROADC - Wheatbelt Secondary Freight Network	83699	Capital revenue		(308,050)		291,852
3120121 - ROADC - External Income-Crooks Road Muni	83699	Operating revenue		(18,200)		273,652
4120141 - ROADC - Roads Outside BUA - Sealed - Council	83699	Capital expenses	332,000			605,652
4120145 - ROADC - Roads Outside BUA - Sealed - Roads to Recovery	83699	Capital expenses		(198,000)		407,652
4120146 - ROADC - Roads Outside BUA - Gravel - Roads to Recovery	83699	Capital expenses		616,000		1,023,652
4120147 - ROADC - Roads Outside BUA - Formed - Roads to Recovery	83699	Capital expenses		(418,000)		605,652
2120212 - ROADC - Road Maintenance - Sealed Outside BUA	83699	Operating expenses		(17,000)		588,652
2120213 - ROADC - Road Maintenance - Gravel Outside BUA	83699	Operating expenses		17,000		605,652
2120599 - LICENSING - Administration Allocated	83699	Non cash item	3,900			605,652
W0213 - Central Wheatbelt Map	83699	Operating expenses		5,000		610,652
2130299 - TOURISM - Administration Allocated	83699	Non cash item	50			610,652
W0251 - Central Wheatbelt Map	83699	Operating revenue		(5,000)		605,652
W0253 - Regional Marketing Campaigns	83699	Operating revenue		3,900		609,552
W0256 - Tourism Package Income	83699	Operating revenue		250		609,802
2130300 - BUILD - Employee Costs	83699	Operating expenses		(14,800)		595,002
2130399 - BUILD - Administration Allocated	83699	Non cash item	2,050			596,202
3130320 - BUILD - Fees & Charges (Licenses) Muni	83699	Operating revenue		(1,000)		594,002
2130899 - OTH ECON - Administration Allocated	83699	Non cash item	21,150			594,002
2140187 - PRIVATE - Other Expenses Muni	83699	Operating expenses		(18,300)		575,702
3140120 - PRIVATE - Private Works Income Muni	83699	Operating revenue		(2,000)		573,702
2140215 - ADMIN - Printing and Stationery Muni	83699	Operating expenses		1,000		574,702
W0060 - Corporate Business Systems	83699	Operating expenses		4,000		578,702
W0061 - 3rd Party Mtc Agreements	83699	Operating expenses		(5,000)		573,702
W0066 - IT Equipment	83699	Operating expenses		2,000		575,702
2140252 - ADMIN - Consultants Muni	83699	Operating expenses		2,000		577,702
2140284 - ADMIN - Audit Fees	83699	Operating expenses		4,000		573,702
3140235 - ADMIN - Other Income Relating to Administration Muni	83699	Operating revenue		200		573,902
2140300 - PWO - Employee Costs Muni	83699	Operating expenses		4,650		578,552
2140304 - PWO - Training & Development Muni	83699	Operating expenses		(100)		578,452
2140311 - PWO - Consultancy	83699	Operating expenses		500		578,952
2140330 - PWO - WHS and Toolbox Meetings	83699	Operating expenses		(3,000)		575,952
2140399 - PWO - Administration Allocated	83699	Non cash item	(2,050)			573,902
2140503 - SAL - Workers Compensation Expenses Muni	83699	Operating expenses		(50,000)		523,902
2140506 - SAL - Parental Leave (Payment/Government) Muni	83699	Operating expenses		(9,000)		514,902
3140501 - SAL - Reimbursement - Workers Compensation	83699	Operating revenue		50,000		566,902
3140502 - SAL - Reimbursement - Parental Leave	83699	Operating revenue		9,000		575,902
2140761 - UNCLASS - Insurance Expenditure Muni	83699	Operating expenses		(5,000)		570,902
3140736 - UNCLASS - Insurance Income	83699	Operating revenue		(5,000)		565,902
4140230 - ADMIN - Plant and Equipment (Capital) Muni	83699	Capital expenses		(560,000)		5,902
				2,415,487	(2,410,574)	5,922