

# SHIRE OF MERREDIN

## MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)  
For the period ended 30 April 2026

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

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**SHIRE OF MERREDIN**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 30 APRIL 2026**

	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	5,837,050	5,778,680	<b>5,839,456</b>	60,776	1.05%	
Rates excluding general rates	91,950	91,950	<b>91,977</b>	27	0.03%	
Grants, subsidies and contributions	2,214,000	1,707,625	<b>1,647,933</b>	(59,692)	(3.50%)	
Fees and charges	968,350	878,790	<b>1,021,141</b>	142,351	16.20%	▲
Interest revenue	500,450	417,050	<b>446,480</b>	29,430	7.06%	
Other revenue	443,900	372,420	<b>488,211</b>	115,791	31.09%	▲
Profit on asset disposals	391,250	326,050	<b>176,755</b>	(149,295)	(45.79%)	▼
	<b>10,446,950</b>	<b>9,572,565</b>	<b>9,711,953</b>	<b>139,388</b>	<b>1.46%</b>	
<b>Expenditure from operating activities</b>						
Employee costs	(4,614,050)	(3,814,970)	<b>(3,432,647)</b>	382,323	10.02%	▲
Materials and contracts	(4,645,850)	(3,682,279)	<b>(2,554,251)</b>	1,128,028	30.63%	▲
Utility charges	(650,550)	(540,524)	<b>(482,205)</b>	58,319	10.79%	▲
Depreciation	(5,747,150)	(4,788,359)	<b>(4,885,921)</b>	(97,562)	(2.04%)	
Finance costs	(68,700)	(57,250)	<b>(40,778)</b>	16,472	28.77%	▲
Insurance	(283,950)	(283,350)	<b>(266,158)</b>	17,192	6.07%	
Other expenditure	(411,950)	(340,548)	<b>(218,252)</b>	122,296	35.91%	▲
Loss on asset disposals	(329,050)	(329,050)	<b>(157,535)</b>	171,515	52.12%	▲
	<b>(16,751,250)</b>	<b>(13,836,330)</b>	<b>(12,037,747)</b>	<b>1,798,583</b>	<b>13.00%</b>	
Non cash amounts excluded from operating activities	2(c) 5,684,950	4,791,359	<b>4,866,701</b>	75,342	1.57%	
<b>Amount attributable to operating activities</b>	<b>(619,350)</b>	<b>527,594</b>	<b>2,540,907</b>	<b>2,013,313</b>	<b>381.60%</b>	
<b>INVESTING ACTIVITIES</b>						
<b>Inflows from investing activities</b>						
Proceeds from capital grants, subsidies and contributions	5,543,000	4,153,792	<b>2,061,881</b>	(2,091,911)	(50.36%)	▼
Proceeds from disposal of assets	808,350	471,538	<b>331,542</b>	(139,996)	(29.69%)	▼
Proceeds from disposal of Land held for resale	0	0	<b>45,000</b>	45,000	0.00%	
Proceeds from financial assets at amortised cost - self supporting loans	40,600	23,683	<b>40,611</b>	16,928	71.48%	▲
	<b>6,391,950</b>	<b>4,649,013</b>	<b>2,479,034</b>	<b>(2,169,979)</b>	<b>(46.68%)</b>	
<b>Outflows from investing activities</b>						
Payments for property, plant and equipment	(3,577,450)	(2,287,017)	<b>(1,917,288)</b>	369,729	16.17%	▲
Payments for construction of infrastructure	(6,428,200)	(5,109,766)	<b>(1,720,722)</b>	3,389,044	66.32%	▲
	<b>(10,005,650)</b>	<b>(7,396,783)</b>	<b>(3,638,010)</b>	<b>3,758,773</b>	<b>50.82%</b>	
<b>Amount attributable to investing activities</b>	<b>(3,613,700)</b>	<b>(2,747,770)</b>	<b>(1,158,976)</b>	<b>1,588,794</b>	<b>57.82%</b>	
<b>FINANCING ACTIVITIES</b>						
<b>Inflows from financing activities</b>						
Transfer from reserves	300,000	175,000	<b>0</b>	(175,000)	(100.00%)	▼
	<b>300,000</b>	<b>175,000</b>	<b>0</b>	<b>(175,000)</b>	<b>(100.00%)</b>	
<b>Outflows from financing activities</b>						
Repayment of borrowings	(233,600)	(136,267)	<b>(233,552)</b>	(97,285)	(71.39%)	▼
Transfer to reserves	(1,325,000)	(772,917)	<b>(193,535)</b>	579,382	74.96%	▲
	<b>(1,558,600)</b>	<b>(909,183)</b>	<b>(427,087)</b>	<b>482,096</b>	<b>53.03%</b>	
<b>Amount attributable to financing activities</b>	<b>(1,258,600)</b>	<b>(734,183)</b>	<b>(427,087)</b>	<b>307,096</b>	<b>41.83%</b>	
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>						
<b>Surplus or deficit at the start of the financial year</b>	2(a) 5,502,685	5,502,685	<b>5,502,688</b>	3	0.00%	
Amount attributable to operating activities	(619,350)	527,594	<b>2,540,907</b>	2,013,313	381.60%	▲
Amount attributable to investing activities	(3,613,700)	(2,747,770)	<b>(1,158,976)</b>	1,588,794	57.82%	▲
Amount attributable to financing activities	(1,258,600)	(1,258,600)	<b>(427,087)</b>	831,513	66.07%	▲
<b>Surplus or deficit after imposition of general rates</b>	<b>11,035</b>	<b>2,548,326</b>	<b>6,457,532</b>	<b>3,909,206</b>	<b>153.40%</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 30 APRIL 2026**

	<b>Actual</b>	<b>Actual as at</b>
	<b>30 June 2025</b>	<b>30 April 2026</b>
	<b>\$</b>	<b>\$</b>
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	14,749,289	15,305,538
Trade and other receivables	861,624	963,773
Other financial assets	40,611	0
Inventories	23,923	71,781
Other assets	316,114	159,396
<b>TOTAL CURRENT ASSETS</b>	<b>15,991,561</b>	<b>16,500,488</b>
<b>NON-CURRENT ASSETS</b>		
Trade and other receivables	126,465	126,465
Other financial assets	249,910	249,910
Inventories	184,000	139,000
Property, plant and equipment	28,378,818	28,573,506
Infrastructure	213,951,995	212,172,947
<b>TOTAL NON-CURRENT ASSETS</b>	<b>242,891,188</b>	<b>241,261,828</b>
<b>TOTAL ASSETS</b>	<b>258,882,749</b>	<b>257,762,316</b>
<b>CURRENT LIABILITIES</b>		
Trade and other payables	974,320	473,955
Contract liabilities	1,563,213	1,482,853
Other liabilities	0	10,195
Borrowings	233,551	(1)
Employee related provisions	494,332	494,332
<b>TOTAL CURRENT LIABILITIES</b>	<b>3,265,416</b>	<b>2,461,334</b>
<b>NON-CURRENT LIABILITIES</b>		
Borrowings	1,412,207	1,412,207
Employee related provisions	103,789	103,789
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>1,515,996</b>	<b>1,515,996</b>
<b>TOTAL LIABILITIES</b>	<b>4,781,412</b>	<b>3,977,330</b>
<b>NET ASSETS</b>	<b>254,101,337</b>	<b>253,784,986</b>
<b>EQUITY</b>		
Retained surplus	61,629,617	61,119,730
Reserve accounts	7,416,402	7,609,938
Revaluation surplus	185,055,318	185,055,318
<b>TOTAL EQUITY</b>	<b>254,101,337</b>	<b>253,784,986</b>

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

**SHIRE OF MERREDIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 30 APRIL 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 30 April 2026

**THE LOCAL GOVERNMENT REPORTING ENTITY**

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

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

**MATERIAL ACCOUNTING POLICES**

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

**Critical accounting estimates and judgements**

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

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

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

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

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

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

**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  
Capital grant/contribution liability  
Borrowings  
Employee related provisions  
LG Professional Wheatbelt Branch Funds

Net current assets

Less: Total adjustments to net current assets

**Closing funding surplus / (deficit)**

Note	Amended	Actual	Actual
	Budget Opening 1 July 2025	as at 30 June 2025	as at 30 April 2026
	\$	\$	\$
	8,132,565	14,749,289	15,305,538
	874,364	861,629	963,773
	40,611	0	0
	23,923	23,923	71,781
	321,739	316,114	159,396
	9,393,202	15,950,955	16,500,488
	(974,171)	(974,320)	(473,955)
	(1,563,213)	(1,563,213)	(1,482,853)
	0	(233,551)	1
	(494,332)	(494,332)	(494,332)
	(8,372)	0	(10,100)
	(3,040,088)	(3,265,416)	(2,461,239)
	6,353,114	12,685,539	14,039,249
2(b)	(8,441,402)	(7,182,851)	(7,609,938)
	<b>(2,088,288)</b>	<b>5,502,688</b>	<b>6,429,311</b>

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

**Adjustments to net current assets**

Less: Reserve accounts  
- Current portion of borrowings

**Total adjustments to net current assets**

	(8,441,402)	(7,416,402)	(7,609,937)
	0	233,551	(1)
2(a)	<b>(8,441,402)</b>	<b>(7,182,851)</b>	<b>(7,609,938)</b>

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

**Adjustments to operating activities**

Less: Profit on asset disposals  
Add: Loss on asset disposals  
Add: Depreciation  
- Inventory (land held for sale)

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

Amended	YTD	YTD
Budget	Budget	Actual
Estimates	Estimates	Actual
30 June 2026	30 April 2026	30 April 2026
\$	\$	\$
(391,250)	(231,212)	(176,755)
329,047	24,440	157,535
5,747,150	5,420,188	4,885,921
0	0	45,000
<b>5,684,950</b>	<b>5,213,416</b>	<b>4,911,701</b>

**SHIRE OF MERREDIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 30 APRIL 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. %	
	\$	%	
<b>Revenue from operating activities</b>			
<b>Fees and charges</b>	<b>142,351</b>	<b>16.20%</b>	▲
Year to date Fees and Charges is higher than year to date budget due to a large amount of these funds being paid early in the financial year, but being allocated evenly throughout the year in the finance system. This includes refuse and recycling charges raised as part of the rates process.			Timing
<b>Other revenue</b>	<b>115,791</b>	<b>31.09%</b>	▲
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
<b>Profit on asset disposals</b>	<b>(149,295)</b>	<b>(45.79%)</b>	▼
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
<b>Expenditure from operating activities</b>			
<b>Employee costs</b>	<b>382,323</b>	<b>10.02%</b>	▲
Organisational vacancies have contributed to a reduction in employee costs spend to date.			Timing
<b>Materials and contracts</b>	<b>1,128,028</b>	<b>30.63%</b>	▲
Delay in spending at the start of the financial year resulted in timing variances.			Timing
<b>Utility charges</b>	<b>58,319</b>	<b>10.79%</b>	▲
Utility costs can vary per billing cycle due to usage. Bills are also received every second month, where the budget is costed monthly.			Timing
<b>Other expenditure</b>	<b>122,296</b>	<b>35.91%</b>	▲
Variance due to delay in spending. Rates write off not yet completed. No debt collection expenses incurred to date.			Timing
<b>Inflows from investing activities</b>			
<b>Proceeds from capital grants, subsidies and contributions</b>	<b>(2,091,911)</b>	<b>(50.36%)</b>	▼
Variance due to delay in receiving grant funding. Budgets spread evenly across the year in finance system, however funds only available to claim when milestones met or project completed. The majority of this is related to Crooks Rd grant funding.			Timing
<b>Payments for property, plant and equipment</b>	<b>369,729</b>	<b>16.17%</b>	▲
Capital expenditure not yet completed. This is mainly related to capital building related projects.			Timing
<b>Payments for construction of infrastructure</b>	<b>3,389,044</b>	<b>66.32%</b>	▲
Variance due to timing of major capital projects. A significant portion of this relates to current road projects.			Timing
<b>Transfer from reserves</b>	<b>(175,000)</b>	<b>(100.00%)</b>	▼
Planned transfers to occur at the end of the financial year after completion of ERP project.			Timing
<b>Transfer to reserves</b>	<b>579,382</b>	<b>74.96%</b>	▲
Planned transfers of municipal funds to Swimming Pool Reserve and others to occur at a later stage during the Financial Year.			Timing
<b>Surplus or deficit after imposition of general rates</b>	<b>3,909,206</b>	<b>153.40%</b>	▲

**SHIRE OF MERREDIN**  
**SUPPLEMENTARY INFORMATION**  
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**BASIS OF PREPARATION - SUPPLEMENTARY INFORMATION**

Supplementary information is presented for information purposes. The information does not comply with the disclosure requirements of the Australian Accounting Standards.

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

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$5.50 M	\$5.50 M	\$5.50 M	\$0.00 M
Closing	\$0.01 M	\$2.55 M	\$6.46 M	\$3.91 M

Refer to Statement of Financial Activity

Cash and cash equivalents			Payables			Receivables		
	\$15.30 M	% of total		\$0.47 M	% Outstanding		\$0.03 M	% Collected
Unrestricted Cash	\$7.69 M	50.2%	Trade Payables	\$0.16 M		Rates Receivable	\$0.93 M	85.9%
Restricted Cash	\$7.61 M	49.8%	0 to 30 Days		99.2%	Trade Receivable	\$0.03 M	% Outstanding
			Over 30 Days		0.8%	Over 30 Days		38.5%
			Over 90 Days		(0.1%)	Over 90 Days		34.7%

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)
(\$0.62 M)	\$0.53 M	\$2.54 M	\$2.01 M

Refer to Statement of Financial Activity

Rates Revenue			Grants and Contributions			Fees and Charges		
YTD Actual	\$5.84 M	% Variance	YTD Actual	\$1.65 M	% Variance	YTD Actual	\$1.02 M	% Variance
YTD Budget	\$5.78 M	1.1%	YTD Budget	\$1.71 M	(3.5%)	YTD Budget	\$0.88 M	16.2%

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)
(\$3.61 M)	(\$2.75 M)	(\$1.16 M)	\$1.59 M

Refer to Statement of Financial Activity

Proceeds on sale			Asset Acquisition			Capital Grants		
YTD Actual	\$0.33 M	%	YTD Actual	\$1.72 M	% Spent	YTD Actual	\$2.06 M	% Received
Amended Budget	\$0.81 M	(59.0%)	Amended Budget	\$6.43 M	(73.2%)	Amended Budget	\$5.54 M	(62.8%)

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

Key Financing Activities

Amount attributable to financing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$1.26 M)	(\$0.73 M)	(\$0.43 M)	\$0.31 M

Refer to Statement of Financial Activity

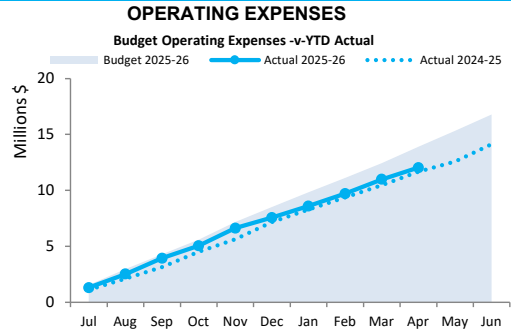
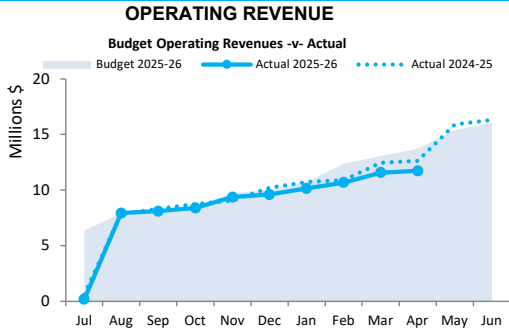
Borrowings		Reserves	
Principal repayments	(\$0.23 M)	Reserves balance	\$7.61 M
Interest expense	(\$0.04 M)	Net Movement	\$0.19 M
Principal due	\$1.41 M		

Refer to 10 - Borrowings      Refer to 4 - Cash Reserves

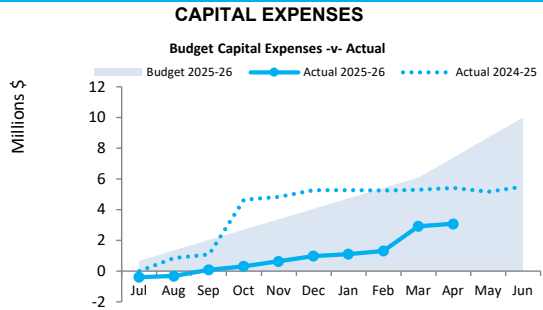
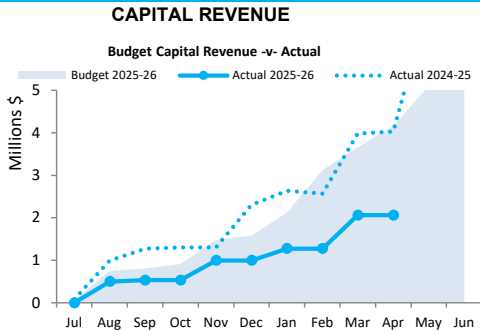
This information is to be read in conjunction with the accompanying Financial Statements and notes.

2 KEY INFORMATION - GRAPHICAL

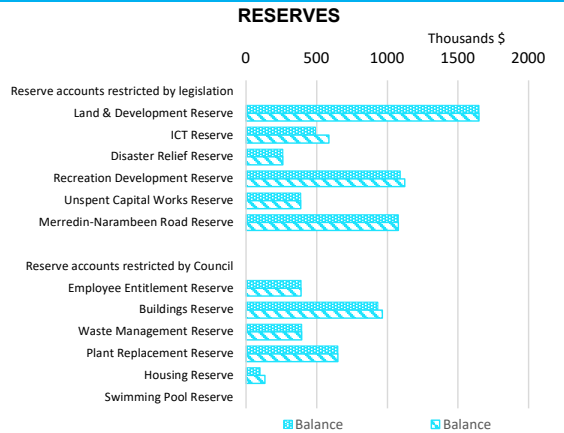
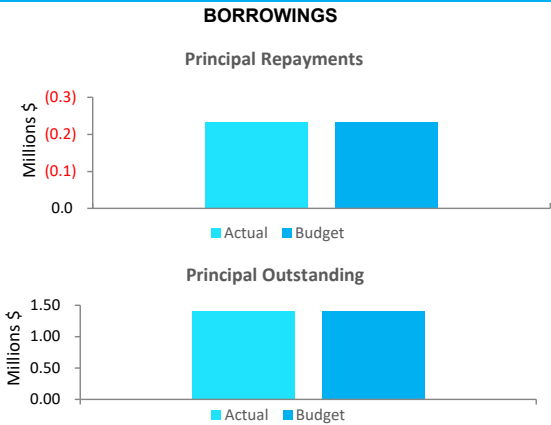
OPERATING ACTIVITIES



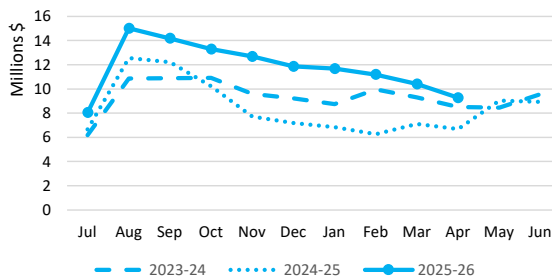
INVESTING ACTIVITIES



FINANCING ACTIVITIES



Closing funding surplus / (deficit)



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

**SHIRE OF MERREDIN  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 30 APRIL 2026**

**3 CASH AND FINANCIAL ASSETS AT AMORTISED COST**

Description	Classification	Unrestricted \$	Reserve Accounts \$	Total \$	Trust \$	Institution	Interest Rate	Maturity Date
Cash on hand								
Municipal Bank Account	Cash and cash equivalents	6,213,271	0	6,213,271	0	Commonwealth		
Petty Cash - Admin	Cash and cash equivalents	950	0	950	0			
Float - MRCLC	Cash and cash equivalents	200	0	200	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	7,609,938	7,609,938	0	Commonwealth	3.75%	At Call
Trust Cash at Bank	Cash and cash equivalents	0	0	0	10,101	Commonwealth		
<b>Total</b>		<b>7,685,477</b>	<b>7,609,938</b>	<b>15,295,414</b>	<b>10,101</b>			
<b>Comprising</b>								
Cash and cash equivalents		7,685,477	7,609,938	15,295,414	10,101			
		<b>7,685,477</b>	<b>7,609,938</b>	<b>15,295,414</b>	<b>10,101</b>			

**KEY INFORMATION**

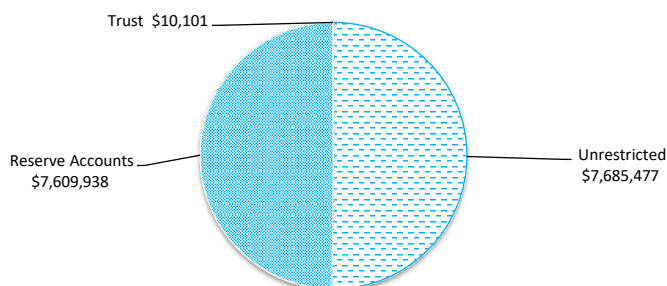
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of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

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

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

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

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



**SHIRE OF MERREDIN**  
**SUPPLEMENTARY INFORMATION**  
**FOR THE PERIOD ENDED 30 APRIL 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
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Reserve accounts restricted by legislation</b>								
Land & Development Reserve	1,648,776	0	0	1,648,776	1,648,776	0	0	1,648,776
ICT Reserve	490,207	114,000	(300,000)	304,207	490,207	96,768	0	586,975
Disaster Relief Reserve	259,071	0	0	259,071	259,071	0	0	259,071
Recreation Development Reserve	1,091,819	168,000	0	1,259,819	1,091,819	32,256	0	1,124,075
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
<b>Reserve accounts restricted by Council</b>								
Employee Entitlement Reserve	388,389	0	0	388,389	388,389	0	0	388,389
Buildings Reserve	931,832	50,000	0	981,832	931,832	32,256	0	964,088
Waste Management Reserve	392,509	0	0	392,509	392,509	0	0	392,509
Plant Replacement Reserve	649,618	100,000	0	749,618	649,618	0	0	649,618
Housing Reserve	100,000	393,000	0	493,000	100,000	32,256	0	132,256
Swimming Pool Reserve	0	500,000	0	500,000	0	0	0	0
	<b>7,416,402</b>	<b>1,325,000</b>	<b>(300,000)</b>	<b>8,441,402</b>	<b>7,416,402</b>	<b>193,535</b>	<b>0</b>	<b>7,609,937</b>

5 CAPITAL ACQUISITIONS

Capital acquisitions	Amended		YTD Actual	YTD Variance	
	Budget	YTD Budget			
	\$	\$	\$	\$	
Land - Other	509	3,950	3,290	3,906	616
Buildings - non-specialised	514	28,000	23,340	0	-23,340
Buildings - specialised	512	1,270,500	1,046,157	619,885	-426,272
Furniture and equipment	520	8,150	6,790	8,127	1,337
Plant and equipment	530	2,266,850	1,207,440	1,285,370	77,930
<b>Acquisition of property, plant and equipment</b>		<b>3,577,450</b>	<b>2,287,017</b>	<b>1,917,288</b>	<b>-369,729</b>
Infrastructure - roads	540	5,276,350	4,159,879	1,250,610	-2,909,269
Infrastructure - Footpaths	560	222,500	185,430	7,990	-177,440
Infrastructure - Drainage	550	36,000	30,000	0	-30,000
Infrastructure - Parks & Gardens	570	350,300	291,910	211,929	-79,981
Infrastructure - Other	590	543,050	442,547	250,194	-192,353
<b>Acquisition of infrastructure</b>		<b>6,428,200</b>	<b>5,109,766</b>	<b>1,720,722</b>	<b>-3,389,044</b>
<b>Total of PPE and Infrastructure</b>		<b>10,005,650</b>	<b>7,396,783</b>	<b>3,638,010</b>	<b>-3,758,773</b>
<b>Total capital acquisitions</b>		<b>10,005,650</b>	<b>7,396,783</b>	<b>3,638,010</b>	<b>-3,758,773</b>
<b>Capital Acquisitions Funded By:</b>					
Capital grants and contributions		5,543,000	4,153,792	2,061,881	-2,091,911
Other (disposals & C/Fwd)		808,350	471,538	331,542	-139,996
Reserve accounts					
Merredin-Narambeen Road Reserve		0	19,815	0	-19,815
Contribution - operations		3,354,300	2,751,638	1,244,587	-1,507,051
<b>Capital funding total</b>		<b>10,005,650</b>	<b>7,396,783</b>	<b>3,638,010</b>	<b>-3,758,773</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.

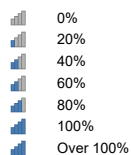
**Reportable Value**

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

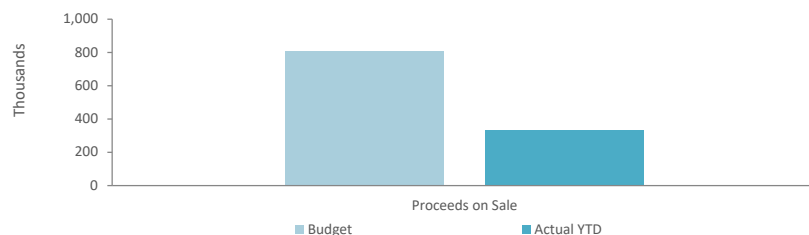


Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

Account Description	Amended			Variance (Under)/Over	
	Budget	YTD Budget	YTD Actual		
	\$	\$	\$	\$	
4040210	<b>OTH GOV - Building (Capital)</b>				
BC001	Administration Building - Building (Capital)	15,000	12,500	0	12,500
4050390	OLOPS - Plant & Equipment Other (Capital)	50,000	41,670	10,619	31,051
4050530	ESL BFB - Plant & Equipment (Capital)	1,363,200	454,400	732,928	(278,528)
4050630	ESL SES - Plant & Equipment (Capital)	150,100	125,080	150,120	(25,040)
4080410	SENIORS - Building (Capital)	10,000	8,330	0	8,330
4090210	<b>OTH HOUSE - Building (Capital)</b>				
BC035	House 4 Cohn Street - Building (Capital)	8,000	6,670	0	6,670
BC044	House 56 Kitchener Road - Building (Capital)	20,000	16,670	0	16,670
4090211	<b>OTH HOUSING - Land (Capital)</b>				
BC056	30 Dobson Ave (Capital)	3,950	3,290	3,906	(616)
4100710	<b>COM AMEN - Building (Capital)</b>				
BC060	Public Cons Barrack Street - Building (Capital)	5,000	4,170	0	4,170
4110110	<b>HALLS - Building (Capital)</b>				
BC005	Old Administration Building - Building (Capital)	13,500	4,500	0	4,500
BC009	Senior Citizens Centre Building - Building (Capital)	10,000	8,330	0	8,330
BC015	Burracoppin Sports Pavillion - Building (Capital)	15,000	6,667	0	6,667
4110210	<b>SWIM AREAS - Building (Capital)</b>				
BC020	Swimming Pool (Capital)	7,500	6,250	0	6,250
4110290	<b>SWIM AREAS - Infrastructure Other (Capital)</b>				
SC045	Swimming Pool-Slide	123,500	102,920	16,295	86,625
SC046	Pool - Chemical/Dosing System	25,250	21,040	25,245	(4,205)
4110310	<b>REC - Other Rec Facilities Building (Capital)</b>				
4110310	Mrlc - Building (Capital)	965,500	804,580	503,728	300,852
4110330	PL001	10,000	8,330	44,307	(44,307)
4110370	<b>REC - Infrastructure Parks &amp; Gardens (Capital)</b>				
PC007C	Town Centre - SOM	44,500	37,080	1,375	35,705
PC040	Military Museum	15,000	12,500	0	12,500
PC041A	Water Tower Refurbishments-Pta	154,800	129,000	154,800	(25,800)
PC041B	Water Tower Refurbishments-Wdc	42,950	35,790	42,950	(7,160)
PC041C	Water Tower Refurbishments-Som	26,200	21,830	5,988	15,842
PC042	Playground Shades	6,850	5,710	6,815	(1,105)
PC043	Replace Softfall - MRCLC Playground	45,000	37,500	0	37,500
PC046	Mrlc Playground	15,000	12,500	0	12,500
4110390	<b>REC - Infrastructure Other (Capital)</b>				
4110510	REC - Infrastructure Other (Capital)	200,000	166,670	188,066	(21,396)
4110510	<b>LIBRARY - Building (Capital)</b>				
BC004	North Merredin Library - Building (Capital)	7,000	5,830	0	5,830
4110710	<b>OTHER CUL - Building (Capital)</b>				
BC002	Cummins Theatre - Building (Capital)	117,000	97,500	7,810	89,690
4110720	<b>OTHER CUL - Furniture &amp; Equipment (Capital)</b>				
4120110	ROADC - Building (Capital)	8,150	6,790	8,127	(1,337)
4120141	<b>ROADC - Roads Outside BUA - Sealed - Council Fundec</b>				
RC072	Crooks Rd	157,600	131,330	16,000	115,330
RC127	Bailey Road (Capital)	35,000	29,170	0	29,170
4120142	<b>ROADC - Roads Outside BUA - Council Funded Mun</b>				
RC090	Goldfields Rd	40,000	33,330	0	33,330
4120145	<b>ROADC - Roads Outside BUA - Sealed - Roads to Recovery</b>				
R2R009	Hines Hill North Road (R2R)	194,000	161,670	193,997	(32,327)
4120146	<b>ROADC - Roads Outside BUA - Gravel - Roads to Recovery</b>				
R2R015	Burracoppin South Road (R2R)	121,000	40,333	0	40,333
4120147	<b>ROADC - Roads Outside BUA - Formed - Roads to Recovery</b>				
R2R033	Booran South Road (R2R)	241,150	80,383	0	80,383
R2R082	Woodward Road (R2R)	112,000	37,333	0	37,333
4120149	<b>ROADC - Roads Outside BUA - Sealed - Regional Road Group</b>				
RRG001	Chandler-Merredin - Resurfacing (RRG)	1,300,800	1,084,000	362,720	721,280
RRG072	Crooks Road (RRG)	493,600	411,330	98,069	313,262
HVS072	Crooks Road (HVSPP)	2,581,200	2,151,000	579,824	1,571,176
4120150	<b>ROADC - Roads Outside BUA - Gravel - Regional Road Group</b>				
4120166	<b>ROADC - Drainage Outside BUA (Capital)</b>				
4120170	<b>ROADC - Footpaths and Cycleways (Capital)</b>				
FC135	Barrack Street - Footpath Capital	8,000	6,670	7,990	(1,320)
FC135B	Barrack Street South Side - Footpath Capital	5,000	4,170	0	4,170
FC136	Bates Street - Footpath Capital	39,300	32,750	0	32,750
FC137	Mitchell Street - Footpath Capital	27,400	22,830	0	22,830
FC176	Cummings Street - Footpath Capital	44,700	37,250	0	37,250
FC192	Solomon Road - Footpath Capital	48,450	40,380	0	40,380
FC245	Todd St - Footpath Capital	49,650	41,380	0	41,380
4120190	<b>ROADC - Infrastructure Other (Capital) Mun</b>				
DP135	Dump Point - Western Barrack Street	30,000	25,000	0	25,000
4120330	<b>PLANT - Plant &amp; Equipment (Capital)</b>				
4120790	<b>WATER - Infrastructure other (Capital)</b>				
WC002	Watersmart Farms - Desalination Project	1,550	1,290	1,550	(260)
WC003	MRWN Upgrade	5,000	4,170	4,444	(274)
4130890	<b>OTH ECON - Infrastructure (Capital)</b>				
SP001	Standpipe-Swipe Cards Systems	20,000	6,667	0	6,667
4140210	<b>ADMIN - Building (Capital)</b>				
	ADMIN - Building (Capital)	5,000	4,170	0	4,170
	Total Expenditure	10,005,650	7,396,783	3,638,010	3,803,080

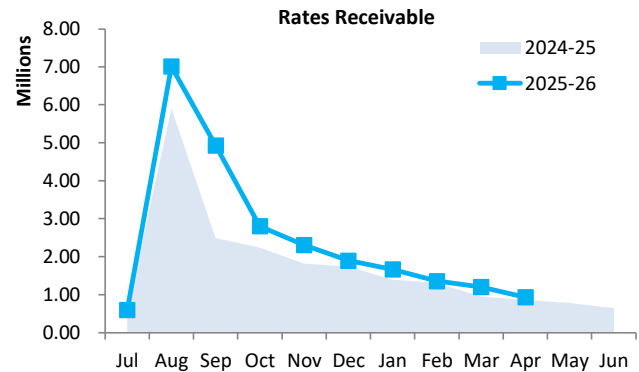
6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book		Profit	(Loss)	Net Book		Profit	(Loss)
		Value	Proceeds			Value	Proceeds		
		\$	\$	\$	\$	\$	\$	\$	
<b>Buildings</b>									
2104	LOT 507 MACDONALD ST FOLIO-590	5,000	44,180	39,180	0	0	0	0	0
2222	LOT 217 CARRINGTON WAY (1118 SQU METERS)	15,000	39,782	24,782	0	0	15,000	24,782	0
2263	LOT 108 CAREY STREET (Maiolo)	30,000	53,298	23,298	0	0	0	0	0
2326	LOT 105 MAIOLO WAY	30,000	59,640	29,640	0	0	0	0	0
2328	LOT 110 WHITFIELD WAY	30,000	66,900	36,900	0	0	30,000	36,928	0
<b>Plant and equipment</b>									
630	2022 Toyota kluger	24,039	40,000	15,961	0	0	0	0	0
373	2013 John Deere Skid Steere	10,399	30,000	19,601	0	0	0	0	0
182	2022 Toyota Hilux 4x4 Workmate	31,740	38,000	6,260	0	0	0	0	0
208	Grader Cat 12H	69,421	150,000	80,579	0	0	0	0	0
510	Hino FS 2848 AMT LEAF 4275	171,497	0	0	(171,497)	171,497	286,542	115,045	0
349	SES Toyota Landcruiser(1DQS159)	50,000	50,000	0	0	0	0	0	0
362	2012 Toyota Landcruiser BFB Burracoppin	24,409	97,092	72,683	0	0	0	0	0
362	2012 Toyota Landcruiser BFB Hines	97,092	139,458	42,366	0	0	0	0	0
<b>Parks and Reserves Infrastructure</b>									
MCO018	Bowling Greens - Synthetic Grass (1) - Synthetic bowling greens #1	157,550	0	0	(157,550)	157,535	0	0	(157,535)
		<b>746,148</b>	<b>808,350</b>	<b>391,250</b>	<b>(329,047)</b>	<b>329,032</b>	<b>331,542</b>	<b>176,755</b>	<b>(157,535)</b>



7 RECEIVABLES

Rates receivable	30 June 2025	30 Apr 2026
	\$	\$
Opening arrears previous year	602,485	645,830
Levied this year	5,571,889	5,931,433
Less - collections to date	(5,528,544)	(5,647,472)
Gross rates collectable	<b>645,830</b>	<b>929,791</b>
Allowance for impairment of rates receivable		0
<b>Net rates collectable</b>	<b>645,830</b>	<b>929,791</b>
% Collected	89.5%	85.9%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(769)	50,891	1,704	1,408	28,239	81,473
Percentage	(0.9%)	62.5%	2.1%	1.7%	34.7%	
<b>Balance per trial balance</b>						
Trade receivables						81,473
Other receivables - Provisions for Doubtful Debts						7,199
<b>Total receivables general outstanding</b>						<b>33,982</b>

Amounts shown above include GST (where applicable)

KEY INFORMATION

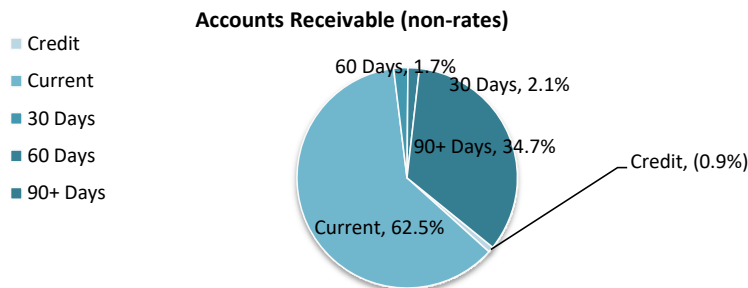
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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

Other current assets	Opening Balance 1 July 2025	Asset Increase	Asset Reduction	Closing Balance 30 April 2026
	\$	\$	\$	\$
<b>Other financial assets at amortised cost</b>				
Financial assets at amortised cost - self supporting loans	40,611	0	(40,611)	0
<b>Inventory</b>				
Fuel	23,923	47,858	0	71,781
<b>Other assets</b>				
Accrued income	316,114	0	(156,718)	159,396
<b>Total other current assets</b>	<b>380,648</b>	<b>47,858</b>	<b>(197,329)</b>	<b>231,177</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.

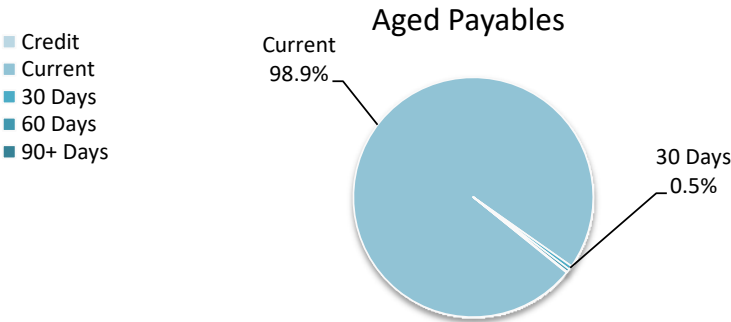
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	157,153	825	667	(200)	158,445
Percentage	0.0%	99.2%	0.5%	0.4%	-0.1%	
<b>Balance per trial balance</b>						
Sundry creditors						158,445
Income in Advance						195,220
Payroll Creditors						(682)
Other Expenses						127,676
<b>Total payables general outstanding</b>						<b>473,955</b>

Amounts shown above include GST (where applicable)

KEY INFORMATION

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



10 BORROWINGS

Repayments - borrowings

Information on borrowings Particulars	Loan No.	New Loans			Principal Repayments		Principal Outstanding		Interest Repayments	
		1 July 2025	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
CEACA Housing	217	135,451	0	0	(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)
<b>Self supporting loans</b>										
Merrittville	215	151,246	0	0	(40,611)	(40,600)	110,635	110,646	(4,866)	(7,000)
		151,246	0	0	(40,611)	(40,600)	110,635	110,646	(4,866)	(7,000)
<b>Total</b>		<b>1,645,758</b>	<b>0</b>	<b>0</b>	<b>(233,552)</b>	<b>(233,600)</b>	<b>1,412,206</b>	<b>1,412,158</b>	<b>(40,777)</b>	<b>(66,850)</b>
Current borrowings		233,551					-1			
Non-current borrowings		1,412,207					1,412,207			
		<b>1,645,758</b>					<b>1,412,206</b>			

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

**KEY INFORMATION**

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

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

## 11 OTHER CURRENT LIABILITIES

Other current liabilities	Note	Opening	Liability	Liability	Liability	Closing
		Balance	transferred	Increase	Reduction	Balance
		1 July 2025	from/(to)			30 April 2026
		\$	\$	\$	\$	\$
<b>Other liabilities</b>						
Contract liabilities		1,563,213	0	0	(80,360)	1,482,853
LG Professionals Australia - WA Central Wheatbelt Branch Fund		8,637	0	1,463	0	10,100
<b>Total other liabilities</b>		1,571,850	0	1,463	(80,360)	1,492,953
<b>Employee Related Provisions</b>						
Provision for annual leave		297,708	0	0	0	297,708
Provision for long service leave		196,624	0	0	0	196,624
<b>Total Provisions</b>		494,332	0	0	0	494,332
<b>Total other current liabilities</b>		<b>2,066,182</b>	<b>0</b>	<b>1,463</b>	<b>(80,360)</b>	<b>1,987,285</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

### 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			30 Apr 2026	30 Apr 2026						
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Grants and subsidies</b>											
<b>Operating grants and subsidies</b>											
<b>General purpose funding</b>											
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
<b>Law, order, public safety</b>											
ESL BFB - Operating Grant	0	0	0	0	0	65,500	54,580	0	0	0	75,294
ESL SES - Operating Grant	0	0	0	0	0	14,600	14,600	0	0	0	14,600
ESL SES - Capital Grant	0	0	0	0	0	2,300	1,725				0
<b>Education and welfare</b>											
SENIORS - Reimbursements	0	0	0	0	0	7,000	5,250	0	0	0	6,976
WELFARE - Youth Grants	0	0	0	0	0	2,500	833	0	0	0	0
WELFARE - Community Development Grants	0	0	0	0	0	35,950	33,728	0	0	0	15,473
<b>Community amenities</b>											
SAN - Contributions & Donations	0	0	0	0	0	105,100	105,100	0	0	0	0
<b>Recreation and culture</b>											
Library - Other Grants	0	0	0	0	0	1,500	1,250	0	0	0	1,499
OTH CUL - Grants - Theatre Shows	0	0	0	0	0	5,000	4,180	0	0	0	0
<b>Transport</b>											
ROADM - Street Lighting Subsidy	0	0	0	0	0	23,000	19,170	0	0	0	0
ROADM - Direct Road Grant (MRWA)	0	0	0	0	0	308,400	231,300	0	0	0	308,427
<b>Economic services</b>											
TOURISM - Central Wheatbelt Map	0	0	0	0	0	3,000	2,500	0	0	0	4,025
TOURISM - Other Income Relating to Tourism & Area Promotion	0	0	0	0	0	6,500	5,440	0	0	0	21,012
<b>Other property and services</b>											
SAL - Reimbursement - Parental Leave	0	0	0	0	0	32,800	27,330	0	0	0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,214,000</b>	<b>1,707,625</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,647,933</b>
<b>TOTALS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,214,000</b>	<b>1,707,625</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,647,933</b>

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue					
	Liability	Increase in	Decrease in	Liability	Current	Amended	YTD	Annual	Budget	Expected	YTD Revenue
	1 July 2025	Liability	Liability	30 Apr 2026	Liability	Budget	Budget	Budget	Variations		Actual
	\$	\$	(As revenue)	\$	\$	\$	\$	\$	\$	\$	\$
<b>Capital grants and subsidies</b>											
<b>Non-operating grants and subsidies</b>											
<b>Law, order, public safety</b>											
ESL BFB - Capital Grant	0	0		0	0	1,363,200	908,800	0	0	0	732,928
ESL SES - Capital Grant	0	0		0	0	150,100	125,080	0	0	0	150,120
<b>Recreation and culture</b>											
REC - Contributions & Donations	0	0		0	0	150,000	125,000	0	0	0	0
REC - Grants	0	0		0	0	300,000	300,000	0	0	0	276,000
REC - Other Capital Contributions	0	0		0	0	319,200	266,000	0	0	0	319,202
<b>Transport</b>											
ROADC - Regional Road Group Grants (MRWA)	257,881	0		257,881	0	1,209,750	907,314	0	0	0	346,812
ROADC - Roads to Recovery Grant	0	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	0	1,247,950	831,968	0	0	0	0
ROADC-External Income-Crooks Road	0	0		0	0	181,800	181,800	0	0	0	181,818
WATER - PTA Water Tower	39,795	0		39,795	0	55,000	45,830	0	0	0	55,000
	<b>1,563,213</b>	<b>0</b>	<b>0</b>	<b>1,563,213</b>	<b>0</b>	<b>5,593,000</b>	<b>4,153,792</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,061,881</b>
<b>TOTALS</b>	<b>1,563,213</b>	<b>0</b>	<b>0</b>	<b>1,563,213</b>	<b>0</b>	<b>5,593,000</b>	<b>4,153,792</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,061,881</b>

**SHIRE OF MERREDIN  
 SUPPLEMENTARY INFORMATION  
 FOR THE PERIOD ENDED 30 APRIL 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 30 April 2026
	\$	\$	\$	\$
LG Professionals Australia - WA Central Wheatbelt Branch Fund	8,637	1,463	0	10,100
	<b>8,637</b>	<b>1,463</b>	<b>0</b>	<b>10,100</b>

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

15 BUDGET AMENDMENTS

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

Description	Council Resolution	Classification	Non Cash	Increase in	Decrease in	Amended
			Adjustment	Available	Available	Budget Running
			\$	Cash	Cash	Balance
				\$	\$	\$
<b>Budget adoption</b>						5,952
Opening surplus		Opening surplus(deficit)		812,657		818,609
2030122 - RATES - Valuation Expenses		Operating expenses				818,609
2030199 - RATES - Administration Allocated	83754	Non cash item	(11,900)			818,609
3030120 - RATES - Instalment Admin Fee Received	83754	Operating revenue		2,400		821,009
3030130 - RATES - Rates Levied - Synergy	83754	Operating revenue			(9,794)	811,215
3030140 - RATES - Ex-Gratia Rates (CBH, etc.)	83754	Operating revenue		2,550		
3030145 - RATES - Penalty Interest Received	83754	Operating revenue		5,800		817,015
3030147 - RATES - Pensioner Deferred Interest Received	83754	Operating revenue			(150)	816,865
3030210 - GEN PUR - Financial Assistance Grant - General	83754	Operating revenue			(95,900)	720,965
3030211 - GEN PUR - Financial Assistance Grant - Roads	83754	Operating revenue			(60,000)	660,965
3030245 - GEN PUR - Interest Earned - Reserve Funds	83754	Operating revenue			(12,000)	648,965
3030246 - GEN PUR - Interest Earned - Municipal Funds	83754	Operating revenue		70,000		718,965
4030383 - INVEST - Transfer to Plant Replacement Reserve	83754	Capital expenses			(100,000)	618,965
4030384 - INVEST - Transfer to Building Reserve	83754	Capital expenses			(10,000)	608,965
4030386 - INVEST - Transfer to ICT Reserve	83754	Capital expenses		6,000		614,965
4030393 - INVEST - Transfer to Recreation Facilities Reserve	83754	Capital expenses			(80,500)	534,465
4030397 - INVEST - Transfer to Housing Reserve	83754	Capital expenses			(305,500)	228,965
4030398 - INVEST - Transfer to Swimming Pool Reserve	83754	Capital expenses			(100,000)	128,965
5030386 - INVEST - Transfer from ICT Reserve	83754	Capital revenue		300,000		428,965
5030395 - INVEST - Transfer from Merredin Naremben Road Reserve	83754	Capital expenses			(47,550)	381,415
2040116 - MEMBERS - Election Expenses	83754	Operating expenses			(17,000)	364,415
2040141 - MEMBERS - Subscriptions & Publications	83754	Operating expenses			(10,750)	353,665
2040186 - MEMBERS - Expensed Minor Asset Expenses	83754	Operating expenses		1,000		354,665
2040188 - MEMBERS - Chambers Operating Expenses	83754	Operating expenses			(1,200)	353,465
2040211 - OTH GOV - Civic Functions, Refreshments & Receptions	83754	Operating expenses			(2,000)	351,465
2040223 - OTH GOV -LGIS Expenditure	83754	Operating expenses		1,900		353,365
2040251 - OTH GOV - Consultancy - Strategic	83754	Operating expenses			(18,000)	335,365
2040299 - OTH GOV - Administration Allocated	83754	Non cash item	(29,850)			335,365
3040235 - OTH GOV - Other Income	83754	Operating revenue			(1,000)	334,365
BC001 - Administration Building - Building (Capital)	83754	Capital expenses		5,000		339,365
2050165 - FIRE - Maintenance/Operations	83754	Operating expenses		500		339,865
2050185 - FIRE - Legal Expenses	83754	Operating expenses		500		340,365
W0081 - Fire Breaks	83754	Operating expenses			(3,450)	336,915
2050199 - FIRE - Administration Allocated	83754	Non cash item	(11,900)			336,915
3050135 - FIRE - Other Income	83754	Operating revenue			(1,500)	335,415
2050216 - ANIMAL -Contract Ranger Services	83754	Operating expenses			(5,000)	330,415
2050220 - ANIMAL -Communications Expenses	83754	Operating expenses		300		330,715
2050299 - ANIMAL - Administration Allocated	83754	Non cash item	(8,900)			330,715
3050221 - ANIMAL -Animal Registration Fees	83754	Operating revenue			(2,000)	328,715
3050240 - ANIMAL -Fines and Penalties	83754	Operating revenue			(700)	328,015
2050311 - OLOPS - CCTV Maintenance	83754	Operating expenses			(3,000)	325,015
2050392 - OLOPS - Depreciation	83754	Non cash item	(9,550)			325,015
2050399 - OLOPS - Administration Allocated	83754	Non cash item	(8,800)			325,015
2050507 - ESL BFB - Clothing & Accessries	83754	Operating expenses			(4,000)	321,015
2050530 - ESL BFB - Insurance Expenses	83754	Operating expenses			(2,750)	318,265
2050565 - ESL BFB - Maintenance Plant & Equipment	83754	Operating expenses		1,500		319,765
2050566 - ESL BFB - Maintenance Vehicles/Trailers/Boats	83754	Operating expenses			(48,000)	271,765
2050569 - ESL BFB - Plant & Equipment \$1200 to \$5000	83754	Operating expenses			(2,300)	269,465
2050586 - ESL BFB - Plant & Equipment <\$1200 per item	83754	Operating expenses			(5,800)	263,665
2050589 - ESL BFB - Maintenance Land & Buildings	83754	Operating expenses			(500)	263,165
2050665 - ESL SES - Maintenance Plant & Equipment	83754	Operating expenses			(6,100)	257,065
2050666 - ESL SES - Maintenance Vehicles/Trailers/Boats	83754	Operating expenses			(4,000)	253,065
2050687 - ESL SES - Other Goods and Services	83754	Operating expenses			(500)	252,565
2050688 - ESL SES- Utilities, Rates & Taxes	83754	Operating expenses			(1,700)	250,865
2050689 - ESL SES - Maintenance Land & Buildings	83754	Operating expenses			(1,200)	249,665
3050335 - OLOPS - Other Income	83754	Operating revenue		450		250,115
3050340 - OLOPS - Impounded Vehicle Fees	83754	Operating revenue		550		250,665
3050515 - ESL BFB - Capital Grant	83754	Capital revenue		1,365,500		1,616,165
2070400 - HEALTH - Employee Costs	83754	Operating expenses		42,700		1,658,865
2070485 - HEALTH - Legal Expenses	83754	Operating expenses		1,000		1,659,865
2070499 - HEALTH - Administration Allocated	83754	Non cash item	(11,900)			1,659,865
2070553 - PEST - Pest Control Programs	83754	Operating expenses			(8,000)	1,651,865
3070420- HEALTH - Health Regulatory Fees & Charges	83754	Operating revenue		5,100		1,656,965
3070421- HEALTH - Health Regulatory Licenses	83754	Operating revenue			(8,000)	1,648,965
W0302 - Merredin Crc	83754	Operating expenses		900		1,649,865
W0304 - St Mary's Community Grant	83754	Operating expenses			(10,000)	1,639,865
W0305 - Wheatbelt AgCare Community Grant	83754	Operating expenses			(2,000)	1,637,865
2080470 - SENIORS - Loan Interest Repayment	83754	Operating expenses			(3,950)	1,633,915

15 BUDGET AMENDMENTS

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

Description	Council Resolution	Classification	Increase in			Amended Budget Running Balance
			Non Cash Adjustment	Available Cash	Decrease in Available Cash	
			\$	\$	\$	\$
2080487 - SENIORS - Other Expenses	83754	Operating expenses			(5,000)	1,628,915
2080488 - SENIORS - Building Operations Muni	83754	Operating expenses			(10,000)	1,618,915
2080489 - SENIORS - Building Maintenance Muni	83754	Operating expenses			(20,000)	1,598,915
2080492 - SENIORS - Depreciation Muni	83754	Non cash item	(600)			1,598,915
2080499 - SENIORS - Administration Allocated Muni	83754	Non cash item	(63,350)			1,598,915
W0145A - Youth Fest-Grant Funded	83754	Operating expenses		5,000		1,603,915
W0153 - Blue Light Disco	83754	Operating expenses		1,400		1,605,315
3080420 - SENIORS - Fees & Charges	83754	Operating revenue		22,500		1,627,815
4080410 - SENIORS - Building (Capital) Muni	83754	Capital expenses			(10,000)	1,617,815
CD101 - Community Development Events	83754	Operating expenses		6,700		1,624,515
CD106 - Christmas/Gala Night	83754	Operating expenses		4,900		1,629,415
CD106A - Christmas/Gala Night-Grant Funded	83754	Operating expenses		3,650		1,633,065
CD117 - International Day of People with a Disability	83754	Operating expenses		800		1,633,865
CD126 - Remembrance Day & Long Tan Day	83754	Operating expenses		400		1,634,265
CD136 - Merredin Show	83754	Operating expenses			(100)	1,634,165
CD144 - Tea and Tech Program	83754	Operating expenses			(5,300)	1,628,865
CDI101 - Community Development Events	83754	Operating revenue		50		1,628,915
CDI105 - Blue Light Grant funding	83754	Operating revenue			(2,050)	1,626,865
CDI106 - Christmas/Gala Night	83754	Operating revenue		1,900		1,628,765
CDI144 - Tea and Tech - Grant Funding	83754	Operating revenue		5,300		1,634,065
CDI145 -Youth Week-Grant Funding	83754	Operating revenue			(5,000)	1,629,065
BO030 -House 16 Dobson Way - Building Operations	83754	Operating expenses			(200)	1,628,865
BO031 - House 5 Dobson Way - Building Operations	83754	Operating expenses		1,450		1,630,315
BO032 -House 9 Cummings Crescent - Building Operations	83754	Operating expenses		1,050		1,631,365
BO033 - House 13 Cummings Crescent - Building Operations	83754	Operating expenses			(1,050)	1,630,315
BO034 - House 17 Cummings Crescent - Building Operations	83754	Operating expenses			(950)	1,629,365
BO035 - House 4 Cohn Street - Building Operations	83754	Operating expenses		550		1,629,915
BO036 - House 10 Cohn Street - Building Operations	83754	Operating expenses		1,500		1,631,415
BO037 - House 69A Coronation Street - Building Operations	83754	Operating expenses			(550)	1,630,865
BO038 -House 69B Coronation Street - Building Operations	83754	Operating revenue			(850)	1,630,015
BO039 - House 15A Carrington Way - Building Operations	83754	Operating expenses			(100)	1,629,915
BO040 - House 15B Carrington Way - Building Operations	83754	Operating expenses		550		1,630,465
BO041 - House 7 King Street - Building Operations	83754	Operating expenses			(1,700)	1,628,765
BO043 - House 51 French Ave - Building Operations	83754	Operating expenses			(900)	1,627,865
BO044 - House 56 Kitchener Road - Building Operations	83754	Operating expenses			(450)	1,627,415
BO055 - Cummings Units Common Area - Building Operations	83754	Operating expenses			(150)	1,627,265
BM030 - House 16 Dobson Way - Building Maintenance	83754	Operating expenses			(10,000)	1,617,265
BM032 - House 9 Cummings Crescent - Building Maintenance	83754	Operating expenses			(30)	1,617,235
BM033 - House 13 Cummings Crescent - Building Maintenance	83754	Operating expenses			(2,000)	1,615,235
BM037 - House 69A Coronation Street - Building Maintenance	83754	Operating expenses		30		1,615,265
BM038 - House 69B Coronation Street - Building Maintenance	83754	Operating expenses		2,300		1,617,565
BM040 -House 15B Carrington Way - Building Maintenance	83754	Operating expenses			(4,500)	1,613,065
BM041 - House 7 King Street - Building Maintenance	83754	Operating expenses			(5,000)	1,608,065
BM043 - House 51 French Ave - Building Maintenance	83754	Operating expenses			(500)	1,607,565
BM044 - House 56 Kitchener Road - Building Maintenance	83754	Operating expenses			(2,800)	1,604,765
W0245 - Housing Maintenance	83754	Operating expenses			10,000	1,614,765
2090299 - OTH HOUSE - Administration Allocated	83754	Non cash item	16,800			1,614,765
3090201- OTH HOUSE - Shire Housing Rental Reimbursements	83754	Capital revenue		900		1,615,665
BC032 -House 9 Cummings Crescent - Building (Capital)	83754	Capital expenses		20,000		1,635,665
BC035 -House 4 Cohn Street - Building (Capital)	83754	Capital expenses			(3,000)	1,632,665
BC056 -30 Dobson Avenue-Land (Capital)	83754	Capital expenses		3,550		1,636,215
2100111 - SAN - Waste Collection	83754	Operating expenses			(30,700)	1,605,515
2100113 - SAN - Waste Recycling	83754	Operating expenses		1,900		1,607,415
WOO75 -Merredin Landfill Site	83754	Operating expenses		87,100		1,694,515
WOO76 -Muntagin Landfill Site	83754	Operating expenses			(2,150)	1,692,365
2100188 - SAN - Building Operations	83754	Operating expenses		1,000		1,693,365
2100199 - SAN - Administration Allocated	83754	Non cash item	(14,850)			1,693,365
2100411 - STORM - Stormwater Drainage Maintenance	83754	Operating expenses			(450)	1,692,915
3100100 - SAN - Contributions & Donations	83754	Operating revenue		300		1,693,215
3100120 - SAN - Domestic Refuse Collection Services	83754	Operating revenue			(18,350)	1,674,865
3100125 - SAN - Domestic Recycling Services	83754	Operating revenue			(14,800)	1,660,065
3100135 - SAN - Other Income	83754	Operating revenue			(5,000)	1,655,065

15 BUDGET AMENDMENTS

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

Description	Council Resolution	Classification	Non Cash	Increase in	Decrease in	Amended
			Adjustment	Available Cash	Available Cash	Budget Running Balance
			\$	\$	\$	\$
2100599 - ENVIRON - Administration Allocated	83754	Non cash item	(6,050)			1,655,065
2100600 - PLAN - Employee Costs	83754	Operating expenses			(7,400)	1,647,665
2100652 - PLAN - Consultants	83754	Operating expenses		7,500		1,655,165
2100685 - PLAN - Legal Expenses	83754	Operating expenses			(1,500)	1,653,665
2100699 - PLAN - Administration Allocated	83754	Operating expenses	11,900			1,653,665
3100620 - PLAN - Planning Application Fees	83754	Operating revenue		30,000		1,683,665
3100625 - PLAN - Other Income	83754	Operating revenue			(100)	1,683,565
2100711 - COM AMEN - Cemetery Burials	83754	Operating expenses			(15,400)	1,668,165
BO059 - Public Cons Cemetery - Building Operations	83754	Operating expenses			(3,200)	1,664,965
BO060 - Public Cons Barrack Street - Building Operations	83754	Operating expenses		2,100		1,667,065
BO061 - Public Cons Apex Park - Building Operations	83754	Operating expenses		2,100		1,669,165
BM060 - Public Cons Barrack Street - Building Maintenance	83754	Operating expenses		2,250		1,671,415
BM061 - Public Cons Apex Park Street - Building Maintenance	83754	Operating expenses		1,250		1,672,665
BM062 - Public Cons Cemetery - Building Maintenance	83754	Operating expenses			(1,000)	1,671,665
2100799 - COM AMEN - Administration Allocated	83754	Non cash item	(11,900)			1,671,665
3100720 - COM AMEN - Cemetery Fees (Burial)	83754	Operating revenue		7,000		1,678,665
3100722 - COM AMEN - Cemetery Fees (Monuments)	83754	Operating revenue			(50)	1,678,615
BO005 - Old Administration Building - Building Operations	83754	Operating expenses			(2,700)	1,675,915
BO006 - Womens Rest Centre - Building Operations	83754	Operating expenses		150		1,676,065
BO007 - Old Town Hall - Building Operations	83754	Operating expenses		100		1,676,165
BO008 - Army Cadets Building - Building Operations	83754	Operating expenses			(150)	1,676,015
BO011 -One Night Shelter - Building Operations	83754	Operating expenses		100		1,676,115
BO012 - Fine Arts Society (Old Lib Building) - Building Operations	83754	Operating expenses		150		1,676,265
BO079 - NMPS Precinct - Building Operations	83754	Operating expenses			(6,800)	1,669,465
BO083 - NMPS Room 9 Community Room, (Old School Library) - Building	83754	Operating expenses		100		1,669,565
BO084 - NMPS Playgroup - Building Operations	83754	Operating expenses		700		1,670,265
BO085 - Lutheran Church	83754	Operating expenses			(100)	1,670,165
BM009 - Senior Citizens Centre - Building Maintenance	83754	Operating expenses			(10,000)	1,660,165
BM010 - Muntadgin Hall - Building Maintenance	83754	Operating expenses			(2,500)	1,657,665
BM015 - Burracoppin Hall - Building Maintenance	83754	Operating expenses			(3,500)	1,654,165
BM079 - NMPS Redevelopment - Building Maintenance	83754	Operating expenses			(4,050)	1,650,115
2110199 - HALLS - Administration Allocated	83754	Non cash item	(8,900)			1,650,115
3110135 - HALLS - Other Income	83754	Operating revenue		5,000		1,655,115
2110200 - SWIM AREAS - Employee Costs	83754	Operating expenses		11,900		1,667,015
2110220 - SWIM AREAS - Communication Expenses	83754	Operating expenses			(250)	1,666,765
2110286 - SWIM AREAS - Expensed Minor Asset Purchases	83754	Operating expenses			(7,450)	1,659,315
BO020 - Swimming Pool - Building Operations	83754	Operating expenses			(3,100)	1,656,215
2110299 - SWIM AREAS - Administration Allocated	83754	Non cash item	(11,900)			1,656,215
3110210 - SWIM AREAS - Grants	83754	Operating revenue			(400)	1,655,815
3110220 - SWIM AREAS - Admissions	83754	Operating revenue			(500)	1,655,315
3110221 - SWIM AREAS - Kiosk Income	83754	Operating revenue			(2,500)	1,652,815
4110230 - SWIM AREAS - Plant & Equipment (Capital)	83754	Capital expenses			(8,500)	1,644,315
4110290 - SWIM AREAS - Infrastructure Other (Capital)	83754	Capital expenses			(1,500)	1,642,815
2110315 - REC - Printing and Stationery	83754	Operating expenses		2,500		1,645,315
2110320 - REC - Communication Expenses	83754	Operating expenses		700		1,646,015
2110322 - REC - Security	83754	Operating expenses		5,000		1,651,015
21103330 - REC - Insurance Expenses	83754	Operating expenses		2,000		1,653,015
2110355 - REC - MRCLC - Building Operations	83754	Operating expenses			(17,000)	1,636,015
2110365 - REC - Parks & Gardens Maintenance/ Operations	83754	Operating expenses			(220,550)	1,415,465
W0027 - Merredin Rec Centre Oval	83754	Operating expenses			(5,750)	1,409,715
W0028 - Merredin Rec Centre Gardens	83754	Operating expenses		11,600		1,421,315
W0029 - Merredin Rec Others	83754	Operating expenses		16,950		1,438,265
2110370 - REC - Loan Interest Repayments	83754	Operating expenses			(4,350)	1,433,915
W0160 - Operating Expenses	83754	Operating expenses			(5,000)	1,428,915
2110389 - REC - Other Rec Facilities Building Maintenance	83754	Operating expenses		10,000		1,438,915
2110391 - REC - Loss on Disposal of Assets	83754	Non cash item	157,550			1,438,915
2110392 - REC - Depreciation Muni	83754	Non cash item	337,900			1,438,915
2110399 - REC - Administration Allocated	83754	Non cash item	14,800			1,438,915
3110300 - REC - Contributions & Donations	83754	Operating revenue		50,000		1,488,915
3110315 -REC - Other Capital Contributions	83754	Capital revenue			(34,800)	1,454,115
3110320 -REC - Fees & Charges	83754	Operating revenue			(1,000)	1,453,115
3110323 -REC - Annual Sporting Group Hire	83754	Operating revenue		3,650		1,456,765
3110330 -REC - Aquatic Hire	83754	Operating revenue			(4,500)	1,452,265
3110331 -REC - Program Income	83754	Operating revenue		2,000		1,454,265

FOR THE PERIOD ENDED 30 APRIL 2026

15 BUDGET AMENDMENTS

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

Description	Council Resolution	Classification	Non Cash	Increase in	Decrease in	Amended
			Adjustment	Available Cash	Available Cash	Budget Running Balance
			\$	\$	\$	\$
3110332-REC - FACILITY HIRE	83754			1,100		1,455,365
3110335 -REC - Other Income	83754				(12,000)	1,443,365
4110110 -HALLS - Building (Capital)	83754	Capital expenses		23,000		1,466,365
4110210 -SWIM AREAS - Building (Capital)	83754	Capital expenses			(7,500)	1,458,865
4110290 -SWIM AREAS - Infrastructure Other (Capital)	83754	Capital expenses			(150,250)	1,308,615
4110310 -REC - Other Rec Facilities Building (Capital)	83754	Capital expenses			(26,500)	1,282,115
4110330 -REC - Plant & Equipment (Capital)	83754	Capital expenses			(20,000)	1,262,115
4110370 -REC - Infrastructure Parks & Gardens (Capital)	83754	Capital expenses			(45,150)	1,216,965
4110390 -REC - Infrastructure Other (Capital)	83754	Capital expenses			(200,000)	1,016,965
4110710 -OTH CUL - Building (Capital)	83754	Capital expenses			(13,000)	1,003,965
4110720 -OTH CUL -Furniture & Equipment (Capital)	83754	Capital expenses		1,850		1,005,815
2110500 - LIBRARY - Employee Costs	83754				(400)	1,005,415
2110521 - LIBRARY - Information Technology	83754			3,000		1,008,415
2110586 - LIBRARY - Expensed Minor Asset Purchases	83754			1,500		1,009,915
BO004 - North Merredin Library - Building Operations	83754	Operating expenses		500		1,010,415
BM004 - North Merredin Library - Building Maintenance	83754	Operating expenses		2,400		1,012,815
2110599 - LIBRARY - Administration Allocated	83754	Non cash item	(11,900)			1,012,815
3110511 - LIBRARY - Other Grants	83754			700		1,013,515
3110520 - LIBRARY - Fees & Charges	83754			1,200		1,014,715
W0040 - Military Museum Building Mtce	83754	Operating expenses			(4,250)	1,010,465
W0049 -Insurance	83754	Operating expenses		7,000		1,017,465
W0050 -Heritage Trail Maintenance	83754	Operating expenses		350		1,017,815
2110699 - HERITAGE - Administration Allocated	83754	Non cash item	(8,900)			1,017,815
2110700 - OTH CUL - Employee Costs	83754	Operating expenses		9,950		1,027,765
CTE147 -WALTZING THE WILLARA	83754	Operating expenses		5,900		1,033,665
CTE178 -Other Shows	83754	Operating expenses			(5,250)	1,028,415
CTE205 -Show Festival Small Hall	83754	Operating expenses			(3,800)	1,024,615
CTE168 -A DinoMite Baby Dinosaur Show	83754	Operating expenses		2,500		1,027,115
CTE169 - The Robbie Williams Experience	83754	Operating expenses			(550)	1,026,565
CTE170 -Trent Bell Show	83754	Operating expenses		2,500		1,029,065
CTE172 - Wildflowers Show	83754	Operating expenses		2,500		1,031,565
CTE174- Festival of Small Halls	83754	Operating expenses		3,000		1,034,565
2110786 - OTH CUL - Expensed Minor Asset Purchases	83754	Operating expenses			(5,000)	1,029,565
CTG09 - Gardens Maintenance	83754	Operating expenses			(300)	1,029,265
CTG14 - Events Trailer Operating Costs	83754	Operating expenses		1,400		1,030,665
BO002 - Cummin Theatre - Building Operations	83754	Operating revenue		1,650		1,032,315
BM002 - Cummin Theatre - Building Maintenance	83754	Operating revenue			(100)	1,032,215
2110799 - OTH CUL - Administration Allocated	83754	Non cash item	(11,900)			1,032,215
CTG102 - MOU Rep Club	83754	Operating revenue		800		1,033,015
CTG104 - Ticket Sales	83754	Operating revenue			(100)	1,032,915
CTG107- Equipment Hire	83754	Operating revenue			(500)	1,032,415
CTG114 - Technical & FOH Staff	83754	Operating revenue			(850)	1,031,565
CTI052 - Roman Rydnetsky	83754	Operating revenue		100		1,031,665
CTI072 -Summer Fun	83754	Operating revenue		50		1,031,715
CTI078 -Morning Melodies	83754	Operating revenue			(1,000)	1,030,715
CTI158 - Dreams of a Lonely Planet	83754	Operating revenue			(1,000)	1,029,715
CTI166 - Aladdin and His Magic Smartwatch	83754	Operating revenue		350		1,030,065
CTI168 -A DinoMite Baby Dinosaur Show	83754	Operating revenue			(1,000)	1,029,065
CTI169 -The Robbie Williams Experience	83754	Operating revenue			(650)	1,028,415
CTI170 -Trent Bell Show	83754	Operating revenue			(1,000)	1,027,415
CTI172 -Wildflowers Show	83754	Operating revenue			(1,000)	1,026,415
CTI173 -Taking Liberty	83754	Operating revenue			(500)	1,025,915
CTI174 -Festival of Small Halls	83754	Operating revenue			(900)	1,025,015
2120211 -ROADM - Road Maintenance - Built Up Areas	83754	Operating expenses		111,000		1,136,015
3120118 - ROADC - Wheatbelt Secondary Freight Network	83754	Capital revenue			(308,050)	827,965
3120121 - ROADC - External Income-Crooks Road Mun	83754	Operating revenue			(18,200)	809,765
4120141 - ROADC - Roads Outside BUA - Sealed - Council	83754	Capital expenses		332,000		1,141,765
4120145 - ROADS - Roads Outside BUA - Sealed - Roads to Recovery	83754	Capital expenses			(194,000)	947,765
4120146 - ROADS - Roads Outside BUA - Gravel - Roads to Recovery	83754	Capital expenses		374,000		1,321,765
4120147 - ROADS - Roads Outside BUA - Formed - Roads to Recovery	83754	Capital expenses			(353,150)	968,615
2120212 - ROADS - Road Maintenance - Sealed Outside BUA	83754	Operating expenses			(9,600)	959,015
2120213 - ROADS - Road Maintenance - Gravel Outside BUA	83754	Operating expenses		10,000		969,015
2120214-ROADM - Road Maintenance - Formed Outside BUA	83754	Capital expenses			(65,650)	903,365
3120220-ROADM - Sale of Scrap	83754			8,800		912,165
3120390-PLANT - Profit on Disposal of Assets	83754	Non cash item	115,050			912,165
2120265 -ROADM - Drainage Maintenance Built Up Areas	83754	Operating expenses		150		912,315
2120287 -ROADM - Other Expenses	83754	Operating expenses			(3,500)	908,815

## 15 BUDGET AMENDMENTS

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

Description	Council Resolution	Classification	Increase in			Amended Budget Running Balance
			Non Cash Adjustment	Available Cash	Decrease in Available Cash	
			\$	\$	\$	\$
2120288 -ROADM - Depot Building Operations	83754	Operating expenses		3,000		911,815
2120289 -ROADM - Depot Building Maintenance	83754	Operating expenses		11,350		923,165
2120391 -PLANT - Loss on Disposal of Assets	83754	Non cash item	(171,500)			923,165
2120599 - LICENSING - Administration Allocated	83754	Non cash item	(8,900)			923,165
W0213 - Central Wheatbelt Map	83754	Operating expenses		5,000		928,165
2130299 - TOURISM - Administration Allocated	83754	Non cash item	50			928,165
2130200 - TOURISM - Employee Costs	83754	Operating expenses		4,300		932,465
W0180 -Photograph Inventory	83754			1,000		933,465
W0188 -Phone, postage & Freight	83754			200		933,665
W0199 -TransWA	83754			6,000		939,665
W0212 -Eastern Wheatbelt Holiday Planner - Expense Code	83754			31,000		970,665
W0213 -Central Wheatbelt Map	83754			5,000		975,665
W0216 -Merredin Brochure	83754			3,000		978,665
2130299 -TOURISM - Administration Allocated	83754	Non cash item	(11,900)			978,665
2130300 - BUILD - Employee Costs	83754	Operating expenses			(95,700)	882,965
2130399 - BUILD - Administration Allocated	83754	Non cash item	(11,900)			882,965
W0262 -Stand Pipes	83754	Operating expenses			(50,500)	832,465
2130899 -OTH ECON - Administration Allocated	83754	Non cash item	22,650			832,465
3130321 - TOURISM - Reimbursements	83754	Operating revenue			(8,600)	823,865
W0250 -Eastern Wheatbelt Holiday Planner - Income Account	83754	Operating revenue			(27,000)	796,865
W0251 - Central Wheatbelt Map	83754	Operating revenue			(5,000)	791,865
W0253 - Regional Marketing Campaigns	83754	Operating revenue			(400)	791,465
W0256 - Tourism Package Income	83754	Operating revenue		250		791,715
W0258 - Regional Brochure Postage	83754	Operating expenses		100		791,815
W0270 - CWVC Annual Memberships	83754	Non cash item		1,500		793,315
W0271 - Consignment Merchandise	83754			2,000		795,315
W0273 - Merchandise Income	83754				(1,500)	793,815
W0274 - All Other VC Income	83754				(100)	793,715
3130320 - BUILD - Fees & Charges (Licenses) Muni	83754	Operating revenue			(1,000)	792,715
3130320 -OTH ECON - Standpipe Income	83754			52,000		844,715
CDI034 -Events Trailer Hire	83754			450		845,165
CDI034 -Hire of Public Spaces	83754			150		845,315
PW000 -Private Works General (Budgeting Only)	83754	Non cash item	(18,300)			845,315
2140200 - ADMIN - Employee Costs	83754	Operating expenses		128,300		973,615
2140203 - ADMIN - Uniforms	83754	Operating expenses			500	974,115
2140206- ADMIN - Fringe Benefits Tax (FBT)	83754	Operating expenses		15,000		989,115
2140215 - ADMIN - Printing and Stationery	83754	Operating expenses		1,000		990,115
3140120 - PRIVATE - Private Works Income Muni	83754	Operating revenue			(2,000)	988,115
3140201 -ADMIN - Reimbursements	83754	Operating revenue		9,800		997,915
3140235 -ADMIN - Other Income Relating to Administration	83754	Operating revenue		200		998,115
3140290 -ADMIN - Profit on Disposal of Assets	83754	Non cash item	153,800			998,115
W0060 - Corporate Business Systems	83754	Operating expenses		4,000		1,002,115
W0061 - 3rd Party Mtce Agreements	83754	Operating expenses			(5,000)	997,115
W0063 - Website Redesign	83754	Operating expenses			(3,000)	994,115
W0066 - IT Equipment	83754	Operating expenses		2,000		996,115
W0067 -ERP System Upgrade	83754				(440,000)	556,115
2140230-ADMIN - Insurance Expenses (Other than Bldg and W/Comp)	83754	Operating expenses			(9,650)	546,465
2140252 - ADMIN - Consultants Muni	83754	Operating expenses		17,000		563,465
2140284 - ADMIN - Audit Fees	83754	Operating expenses			(4,000)	559,465
BO001 -Administration Building - Building Operations	83754	Operating expenses		2,000		561,465
BM001 -Administration Building - Building Maintenance	83754	Operating expenses			(4,550)	556,915
2140299 - ADMIN - Administration Overheads Recovered	83754	Non cash item	(297,400)			556,915
3140235 - ADMIN - Other Income Relating to Administration Muni	83754	Operating revenue		200		557,115
2140300 - PWO - Employee Costs Muni	83754	Operating expenses		66,900		624,015
2140304 - PWO - Training & Development Muni	83754	Operating expenses		10,400		634,415
2140307 -PWO - Protective Clothing	83754	Operating expenses		1,000		635,415
2140311 - PWO - Consultancy	83754	Operating expenses		500		635,915
2140323 -PWO - Sick Pay	83754	Operating expenses		7,800		643,715
2140324 -PWO - Annual Leave	83754	Operating expenses		15,550		659,265
2140325 -PWO - Public Holidays	83754	Operating expenses		7,800		667,065
2140330 - PWO - WHS and Toolbox Meetings	83754	Operating expenses			(3,000)	664,065
2140393 - PWO - LESS Allocated to Works (PWO's)	83754	Non cash item	62,450			664,065
2140399 - PWO - Administration Allocated	83754	Non cash item	(44,500)			664,065
2140400 -POC - Internal Plant Repairs - Wages & O/Head	83754	Non cash item	3,850			664,065
2140412-POC - Fuels and Oils	83754	Operating expenses		5,150		669,215
2140413 -POC - Tyres and Tubes	83754	Operating expenses			(8,000)	661,215
2140417 - POC - Insurance Expenses	83754	Operating expenses		2,850		664,065
2140494 - POC - LESS Plant Operation Costs Allocated to Works	83754	Operating expenses			(8,580)	655,485
2140503 - SAL - Workers Compensation Expenses Muni	83754	Operating expenses			(90,000)	565,485
2140506 - SAL - Parental Leave Payment (Government) Muni	83754	Operating expenses			(12,800)	552,685
3140502 - SAL - Reimbursement - Parental Leave	83754	Operating revenue		12,800		565,485
2140761 - UNCLASS - Insurance Expenditure Mun	83754	Operating expenses			(7,000)	558,485
3140736 - UNCLASS - Insurance Income	83754	Operating revenue		10,000		568,485
4140230 - ADMIN - Plant and Equipment (Capital) Muni	83754	Capital expenses			(560,000)	8,485
			<b>89,350</b>	<b>4,331,687</b>	<b>(4,326,604)</b>	<b>11,035</b>