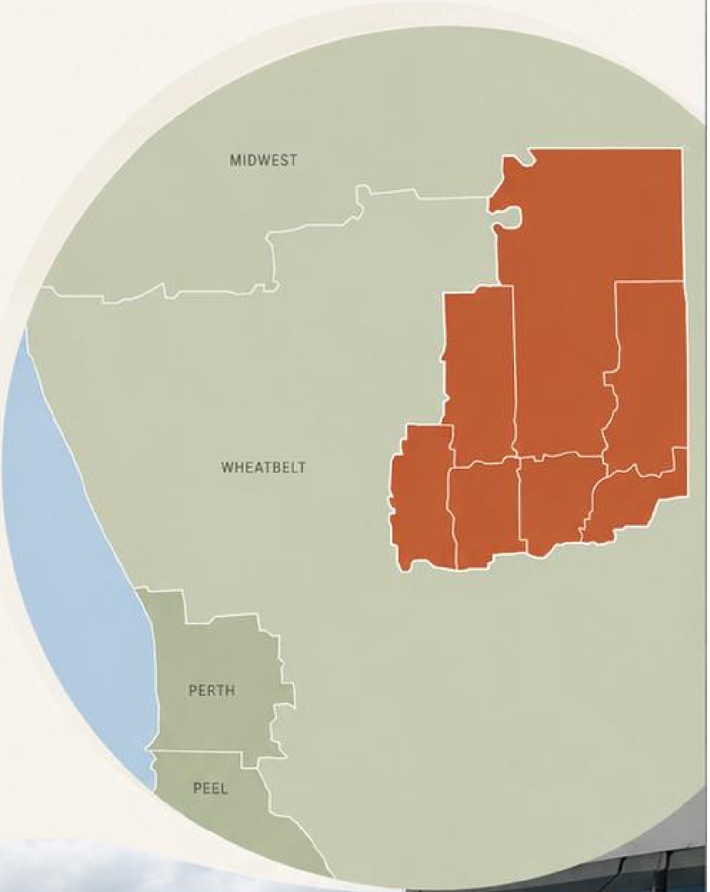
ATTACHMENTS

Ordinary Meeting of Council

Meeting to be held in Council Chambers at
15 Maddock Street, Mukinbudin
Commencing at 9.30am Tuesday 15th September 2026

newroc

NORTH EASTERN WHEATBELT
REGIONAL ORGANISATION OF COUNCILS



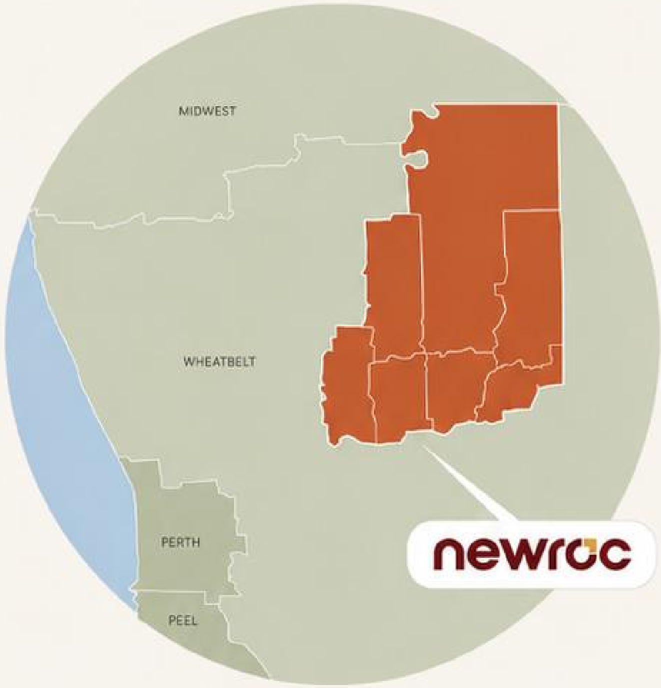
NEWROC
Annual Report *of Activities*
2025/26

Working together for successful communities

Dowerin | Koorda | Mount Marshall | Mukinbudin | Nungarin | Trayning | Wyalkatchem

NORTH EASTERN WHEATBELT
REGIONAL ORGANISATION OF COUNCILS

About NEWROC



NEWROC is a voluntary organisation of seven local governments in the north eastern Wheatbelt: the Shires of Dowerin, Koorda, Mount Marshall, Mukinbudin, Nungarin, Trayning and Wyalkatchem. The region spans more than 22,000 square kilometres, sits 180 kilometres from Perth, and is home to over 3,200 people and more than 570 businesses. Agriculture alone contributes over $460 million annually.

Region at a glance

7	22,000+	3,200+	570+	$460m
member Shires	sq km	people	businesses	agriculture annually

Our purpose

Working together for successful communities.

Our mission

Through regional collaboration and leadership, we attract opportunities for our region.

Our vision

Enabling and creating progressive, healthy and prosperous communities.

How we work

- Advocating for our region at a state and federal level
- Planning strategically for long term regional growth
- Supporting economic development and innovation
- Delivering shared services and regional initiatives

NEWROC Member Shires

Dowerin | Koorda | Mount Marshall | Mukinbudin | Nungarin | Trayning | Wyalkatchem

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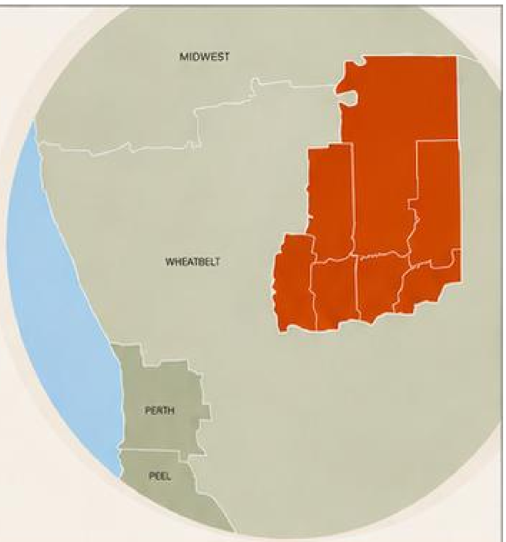
NORTH EASTERN WHEATBELT
REGIONAL ORGANISATION OF COUNCILS

Advocacy, Policy and Projects 2025/26



1 Advocacy and representation *in 2025/26*

1. **Made in the Eastern Wheatbelt: Shaping the Future Together Forum** — NEWROC partnered with RoeROC and WEROC to host a forum in Perth on 16 February 2026, bringing together 19 Shire Presidents, councillors and CEOs with Members of Parliament, senior State Government representatives and regional partners. The forum set out a shared 50 year vision for the eastern Wheatbelt and made the case for action on housing, workforce, freight and power.
2. **Live sheep transition** — NEWROC met with the appointed Transition Officer, Dr Chris Rodwell, to present the NEWROC Live Sheep Transition Policy Position and press the case for economic diversification funding.
3. **GP and primary health funding** — NEWROC continued to advocate alongside the Local Government Rural Health Funding Alliance. Member councils collectively contribute more than $400,000 in cash each year to attract and retain resident GP services, in some cases up to 83 per cent of a Shire's total rates income.
4. **Renewable energy planning** — NEWROC advocated for a consistent State planning framework, community benefit arrangements, protection of productive agricultural land, and enforceable road use agreements.

2 Policy positions endorsed

- Volunteer Emergency Ambulance Services
- Financial Assistance Grants for Local Government
- Transition from the Live Sheep by Sea Trade

3 Projects and funding

- **NEWROC Key Worker Housing Study completed** — identified an under-provision of between 149 and 271 dwellings.
- **Regional Housing Support Fund application** — unsuccessful but the data will support future applications.
- **NEWROC Microgrid presented to ARENA.**
- **Waste grant secured** — $570,000 from the Western Australian Recycling Modernisation Fund.

$570,000 *secured*

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NORTH EASTERN WHEATBELT
REGIONAL ORGANISATION OF COUNCILS

Shared Services, Training and Looking Ahead

100+
works staff

Shared services and training

1

Presentation to each member Council

the NEWROC Executive Officer presented to each NEWROC member local government to share updates on projects and activities.

2

Joint works day, Bruce Rock

over 100 works staff from member Shires came together to share practice, compare approaches and build working relationships across the district. The day included training in roadworks equipment, work health and safety, management training, and parks and gardens.

3

Joint councillor and staff training day, Bencubbin

a combined training day was delivered for member Shire councillors and staff on psychologically safe and inclusive local governments and effective management and delegation.

4

Memorandum of Understanding re-signed

member Shires re-signed the NEWROC Memorandum of Understanding, confirming their commitment to the group and the way it works together.

Looking ahead

- Securing enabling funding for land assembly and key worker housing
- Progressing the microgrid
- Jointly advocating for thin market funding to support local governments funding medical services
- Continuing opportunities in shared services and training

NEWROC thanks its member Shires, their Presidents, councillors and CEOs for their continued commitment, and the partners and agencies who have worked with us through the year.

www.newroc.com.au

Dowerin | Koorda | Mount Marshall | Mukinbudin | Nungarin | Trayning | Wyalkatchem

Cheque /EFT No	Date	Name / Invoice Description	INV Amount	Amount
EFT11709		**Porky's Enterprises** Purchase of Pipes and Headwalls for Culvert works on Nungarin North Road		26,000.00
EFT11710		**Dylan Copeland** Assistance with various projects - July 2026		6,600.00
EFT11711		**Avon Waste** Rubbish Service - July 2026		6,481.26
EFT11712		**Shire Of Mukinbudin RMF** Staff Social Club deduction - FN ending 12/08/2026		90.00
EFT11713		**Great Southern Fuels** Fuel Summary - July 2026		12,838.80
EFT11714		**Paterson's Mukinbudin** Parks & Gardens, Swimming Pool, Caravan Park, Depot & Building purchases - July 2026 (including chemical order)		14,075.87
EFT11715		**Bookeasy Australia Pty Ltd** Caravan Park online booking system monthly fee - July 2026		275.00
EFT11716		**Brockman Williams** Reimbursement for cost of Diesel purchased for work vehicle		80.02
EFT11717		**CORSIGN WA PTY LTD** Traffic/Road Signs & Safety Equipment		2,983.42
EFT11718		**Catherine Jo-anne Sprigg** Reimbursement for cost of Department of Transport - Passenger Transport Driver Authorisation Fee		99.00
EFT11719		**Dalwallinu Concrete Pty Ltd** Mukinbudin-Bonnie Rock Road Renewal - Reinforced Concrete Headwalls & Reinforced Concrete Pipe		6,732.00
EFT11720		**Elachbutting Enterprises Pty Ltd T/as Mukinbudin Hotel Motel** 1 x Carton Great Northern, 6 x Canadian Club & 6 x Matsos Ginger Beer - August OMC		137.00
EFT11721		**Fulton Hogan Industries Pty Ltd** 50 x 20kg bags pothole repair - various roads		2,090.00
EFT11722		**Moore Australia (WA) Pty Ltd** Final invoice for Strategic Resource Planning services		9,350.00
EFT11723		**Muka Mail & Merchandise** Monthly Purchases - July 2026		676.48
EFT11724		**Muka Tyre & Autos ATF Mukinbudin Waters Family Trust T/AS Muka Tyre & Autos** P999 - 11X4.00-5 (410/350-5) ONTRAKA 50 TR13TUBE (Tyre)		13.23
EFT11725		**Pingaring Pty Ltd (Prompt Safety Solutions)** Generic TMP renewal - General Maintenance/Emergency Works Various Locations (FY 2026/27)		2,750.00
EFT11726		**Snapped By Sina (Ursina Gringer)** Purchase of 12 x Mukinbudin Wildflower & Orchid Books for CRC Wildflower & Granite Rock Tours		484.00
EFT11727		**Vanguard Print** 2,000 copies - Mukinbudin Tourism Brochure		1,149.50
EFT11728		**Wialki Progress Association Inc.** Council contribution to Wialki Centennial Commemoration		5,000.00
EFT11729		**Iga Mukinbudin** Depot, CRC, Caravan Park, Council & Admin Monthly Purchases - July 2026		349.17
EFT11730		**Bendigo Bank Mastercard** July 2026 Credit Card Purchases		2,999.90
EFT11731		**Anouska Debbie Gievano** Seniors Chair Yoga Sessions x 3		135.00
EFT11732		**Australia Post** Admin postage July 2026		129.67
EFT11733		**Eastern Hills Chainsaws & Mowers** BGA 250 Blower for Swimming Pool		509.15

Cheque /EFT No	Date	Name / Invoice Description	INV Amount	Amount
EFT11734		**Eden Cooper-Lepre** Reimbursement for Chainsaw Course		449.40
EFT11735		**Mukinbudin Steel Fabricators** Rebuild bucket - MBL1424 Cat Loader (P34418), Part for P321 Mower		2,613.60
EFT11736		**Payagalabaduge Dilhara Hansani Fernando** Reimbursement of National Crime Check		64.12
EFT11737		**Tara Chambers** Reimbursement of travel for ARIC Training in Corrigin		409.00
EFT11738		**Akron Pty Ltd** Reimbursement for Western Power Invoice - Design Fee (Community Cultural Hub)		3,324.09
EFT11739		**FL Costello & Co - WA** 2 SPEED QUEEN STACKED 9.5KG, WASHER/9KG DRYER ELECTRIC - Caravan Park		16,148.00
EFT11740		**Muka Tyre & Autos ATF Mukinbudin Waters Family Trust T/AS Muka Tyre & Autos** Supply and fit tyre - MBL811 Multi Tyre Roller (P462), Saw blades & parts for various mowers/chainsaws		2,003.42
EFT11741		**Supagas Pty Ltd** Gas bottle rental/service charges - Various Properties		1,386.00
EFT11742		**Walga** Introduction to Local Government - E-Learning Subscription EMP 2, EMP 173 & EMP 175		858.00
EFT11743		**AEC AU Pty Ltd** Conduct Asbestos Assessment, Report Writing and Travel - Nungarin North Road		2,044.90
EFT11744		**Avon Sands and Minerals** 40.4 tonnes of sand - private works for MDHS long jump pits		3,110.80
EFT11745		**CORSIGN WA PTY LTD** Nungarin North Rd Renewal - Signs, Traffic Cones & Canvas Saddle bags		4,958.80
EFT11746		**Catherine Jo-anne Sprigg** Reimbursement for Department of Transport Drivers Licence Application - LR Class Learners Permit and PDA		150.80
EFT11747		**Eastern Hills Chainsaws & Mowers** Postage and Handling - BGA 250 Blower Purchased for the Swimming Pool		49.00
EFT11748		**Elachbutting Enterprises Pty Ltd T/as Mukinbudin Hotel Motel** Budget Meeting Catering - Tuesday 4th August 2026		132.00
EFT11749		**Founder Enterprises PTY LTD / FORTUS GROUP** Scarifier tips purchased for 140M Grader		1,630.23
EFT11750		**Glen Flood Group Pty Ltd** Contract Compliance/Administration Officer - 03/08/2026 - 16/08/2026		3,476.00
EFT11751		**Great Eastern Freightlines** Freight - Cost of freight for 1 pallet of pothole repair supplies from Fulton Hogan for various jobs		295.60
EFT11752		**Hersey's Safety Pty Ltd** Nungarin North Road Renewal - Guide Posts and Delivery fee		4,470.40
EFT11753		**P. J. Smith** Trench Digging for Shire Admin Building - Administration Generator		121.00
EFT11754		**Payagalabaduge Dilhara Hansani Fernando** Reimbursement of Pre-employment Medical		201.00
EFT11755		**Two Dogs Hardware** 2 x Toilet Seat Meriton Link - Main Street Toilets, Trimmer Line (for whipper snippers)		66.45
EFT11756		**Bob Waddell & Associates Pty Ltd** Assistance with the 2026/27 Annual Budget (6.25 Hours), Preparation of the 2026/27 Statutory Budget (10.25 Hours), Assistance with the June monthly financial statements (1.5 Hours), Rates officer assistance - W/E 02/08/2026 (1 Hour),W/E 09/08/2026 (3.5 Hours) & W/E 16/08/2026 (4.5 Hours)		4,752.00
EFT11757		**Muka Tyre & Autos ATF Mukinbudin Waters Family Trust T/AS Muka Tyre & Autos** Repairs to tyre and replacement of rubber O ring - 140M Cat Grader (P30119), Cable - Trailer (P320), Tyre Repair & Tube - MBL811 Multi Tyre Roller (P462)		546.75
EFT11758		**Pingaring Pty Ltd (Prompt Safety Solutions)** August toolbox meeting and follow up actions - WHS Service Visit, Inspect & Tag lifting equipment and register		1,210.00

Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
EFT11759		**R B C Rural** CRC printer charges - August 2026		733.48
EFT11760		**Ranger Services of Western Australia P/L AFT The Winterfalls Trust T/AS Ranger Services of Western Australia** Ranger Services - 28/07/2026 & 05/08/2026		759.00
EFT11761		**Wheatbelt Office & Business Machines** Admin Office photocopier costs - Reading Period 01/07/2026 - 03/08/2026		411.36
EFT11762		**Telstra Limited** Monthly Phone Account - August 2026		1,056.07
EFT11763		**Burgess Rawson WA Trust (PTAWA)** Water Consumption Charges - Area opposite Cafe and Toilets 10/06/2026 - 10/08/2026		225.30
EFT11764		**Elachbutting Enterprises Pty Ltd T/as Mukinbudin Hotel Motel** August 2026 OCM Lunches		338.00
EFT11765		**Grants Empire** Develop Active Transport Fund Application - Payment 1 of 2, Develop a Lotterywest Infrastructure Fund Application and supporting Project Plan - Payment 2 of 2		2,706.00
EFT11766		**Hersey's Safety Pty Ltd** Rotosure Classique Measure Wheels, Tie Down Straps, Tape, Hacksaw Blades and Delivery		833.73
EFT11767		**Intersectional Linemarkers Pty Ltd** Thermoplastic holding line strips for Bent St, Wilgoyne Rd, Barbalin South Rd		547.80
EFT11768		**Mick Sippe Carpentry** Materials for works at Singles Unit 3 (New floor coverings, patching and painting, kitchen upgrades and new blinds)		11,000.00
EFT11769		**Muka Tyre & Autos ATF Mukinbudin Waters Family Trust T/AS Muka Tyre & Autos** Supply and fit tyre - MBL1424 Cat Loader (P34118), Metal Plug - Trailer (P320)		5,288.25
EFT11770		**Mukinbudin Building** Replacement of sliding doors @ Unit 3 Greenslade, Supply of extra materials, labour and Installation		4,010.00
EFT11771		**Officeworks** Stationery Purchases - Admin and HVRA		113.16
EFT11772		**Palm Plumbing** Unblock drain at Aged Unit 7 + after hours call-out fee		528.00
EFT11773		**Shire Of Trayning** Reimbursement of Medical Practice Expenses (July), Doctors Vehicle Expenses (July) & Doctor's House Rent 02/07/2026 - 29/07/2026		6,986.88
EFT11774		**Speciale Smash Repairs** Windscreen Excess - C/N - MO0091783 for Ford Ranger Rego 1JAT027 (Previously 1MBL), Windscreen Excess - C/N - MO0091802 for Ford Ranger Rego 1JAT043 (Previously MBL1)		600.00
EFT11775		**WA Distributors PTY LTD T/A Harcher** Various cleaning/stock supplies for the Main Street Toilets, Bonnie Rock Toilet, HVRA & Gym		363.15
EFT11776		**Shire Of Mukinbudin RMF** Staff Social Club deduction - FN ending 26/08/2026		90.00
EFT11777		**A & M Medical Services Pty Ltd** Annual Service of Oxygen Equiptment, Sok units and Defib		325.49
EFT11778		**Bob Waddell & Associates Pty Ltd** Assistance with 25/2026 Annual Financial Report including EOY assets (1.25 Hours), Assistance with the July monthly financial statements (0.75 Hours), Assistance with the 2026/27 Statutory Budget (1 Hour)		528.00
EFT11779		**Echuca Nominees Pty Ltd ATFT Hutton & Northey Unit Trust T/As Hutton & Northey Sales** Bearings for P999		113.52
EFT11780		**Leisure Institute Of Wa Aquatic Inc** LIWA Regional Training - EMP 174 and EMP 10		440.00
EFT11781		**Mick Sippe Carpentry** Supply and Install Steps to Karloning Villa, Supply and Install Flute Kit - 12 Salmon Gum Alley		2,255.00
EFT11782		**Office of Regional Architecture** Mukinbudin town centre revitalisation strategy & master plan - Stage 1 Documentation		6,402.00

Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
EFT11783		**Officeworks** 16 Cube Bookcase, 8 Cube Bookcase and Freight - CRC		357.95
EFT11784		**Palm Plumbing** Replaced broken basin mixer in main bathroom & service hot water system - 4 Salmon Gum Alley, Disconnect water supply to unit - Singles Unit 3		1,297.80
EFT11785		**Planwest (wa) Pty Ltd** Town Planning Assistance - 31 July 2026 - 6 August 2026 (3.25 Hours)		847.00
EFT11786		**Porky's Enterprises** Installation of 9 Culverts and Headwalls for works on Nungarin North Road - Final Payment		88,620.00
EFT11787		**Ranger Services of Western Australia P/L AFT The Winterfalls Trust T/AS Ranger Services of Western Australia** Ranger Services - 13/08/2026 & 18/08/2026		664.12
EFT11788		**Snallow Pty Ltd T/AS Wallis Computer Solutions** Fusion Broadband , NBN & Starlink Internet - Admin Office (August 2026), NBN Internet - CRC (August 2026)		624.80
EFT11789		**Tandin Om** Reimbursement for Western Power tree cut fee - 12 White Street Mukinbudin		419.27
EFT11790		**Two Dogs Hardware** Sthil PMM3 1/4" Saw Chain and Shtil Bar to suit HT135 Pole Pruner		147.80
32024		**Water Corporation** Water Account - Various Properties		12,361.78
DD14982.1		**Ioof** Payroll deductions		1,419.87
DD14982.2		**Mercer Super Trust** Superannuation contributions		382.96
DD14982.3		**Aware Super** Superannuation contributions		7,297.70
DD14982.4		**Wealth Personal Superannuation And Pension Fund** Superannuation contributions		795.03
DD14982.5		**Hesta Superannuation** Superannuation contributions		751.45
DD14982.6		**Australian Retirement Trust** Superannuation contributions		2,993.03
DD14982.7		**Prime Super** Superannuation contributions		1,619.42
DD14982.8		**Retirement Portfolio Service Anz Smart Choice Super** Superannuation contributions		798.23
DD14982.9		**Signature Super** Superannuation contributions		272.27
DD15016.1		**Australian Taxation Office** Payment of July 2026 BAS		60,698.00
DD15033.1		**Ioof** Payroll deductions		1,419.87
DD15033.2		**Aware Super** Superannuation contributions		7,469.59
DD15033.3		**Wealth Personal Superannuation And Pension Fund** Superannuation contributions		632.78
DD15033.4		**Hesta Superannuation** Superannuation contributions		849.73
DD15033.5		**Australian Retirement Trust** Superannuation contributions		3,034.21
DD15033.6		**Prime Super** Superannuation contributions		1,642.83

Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
DD15033.7		**Retirement Portfolio Service Anz Smart Choice Super** Superannuation contributions		683.53
DD15033.8		**Australian Super** Superannuation contributions		1,164.80
DD15033.9		**Mercer Super Trust** Superannuation contributions		322.12
DD14982.10		**Australian Super** Superannuation contributions		1,157.01

REPORT TOTALS

Bank Code	Bank Name	TOTAL
1	Muni Bank - 633-000 116456799	**403,898.97**
TOTAL		**403,898.97**

Cheque /EFT No	Date	Name / Invoice Description	INV Amount	Amount
DD14963.1		**Department Of Transport** PAYMENT OF LICENSING FEES COLLECTED 30/07/2026		120.50
DD14965.1		**Department Of Transport** PAYMENT OF LICENSING FEES COLLECTED 31/07/2026		72.00
DD14967.1		**Department Of Transport** PAYMENT OF LICENSING FEES COLLECTED 03/08/2026		32.00
DD14969.1		**Department Of Transport** PAYMENT OF LICENSING FEES COLLECTED 04/08/2026		219.95
DD14971.1		**Department Of Transport** PAYMENT OF LICENCING FEES COLLECTED 05/80/2026		966.25
DD14973.1		**Department Of Transport** PAYMENT OF LICENCING FEES COLLECTED 06/08/2026		138.80
DD14976.1		**Department of Local Government, Industry Regulation and Safety** REMITTANCE OF BSL COLLECTED IN JULY 2026		4,473.76
DD14978.1		**Department Of Transport** PAYMENT OF LICENSING FEES COLLECTED 07/08/2026		412.40
DD14986.1		**Department Of Transport** PAYMENT OF LICENSING FEES COLLECTED 11/08/2026		32.00
DD14998.1		**Department Of Transport** PAYMENT OF LICENSING FEES COLLECTED 12/08/2026		1,063.10
DD15002.1		**Department Of Transport** PAYMENT OF LICENSING FEES COLLECTED 13/08/2026		396.80
DD15008.1		**Department Of Transport** PAYMENT OF LICENSING FEES COLLECTED 14/08/2026		742.25
DD15012.1		**Department Of Transport** PAYMENT OF LICENSING FEES COLLECTED 17/08/2026		564.65
DD15018.1		**Department Of Transport** PAYMENT OF LICENSING FEES COLLECTED 18/08/2026		276.10
DD15023.1		**Department Of Transport** PAYMENT OF LICENSING FEES COLLECTED 19/08/2026		153.70
DD15026.1		**Department Of Transport** PAYMENT OF LICENSING FEES COLLECTED 20/08/2026		2,213.40
DD15038.1		**Department Of Transport** PAYMENT OF LICENSING FEES COLLECTED 21/08/2026		993.90
DD15040.1		**Department Of Transport** PAYMENT OF LICENSING FEES COLLECTED 25/08/2026		582.80
DD15042.1		**Department Of Transport** PAYMENT OF LICENSING FEES COLLECTED 26/08/2026		17.20
DD15073.1		**Department Of Transport** PAYMENT OF LICENSING FEES COLLECTED 27/08/2026		1,150.70

REPORT TOTALS

Bank Code	Bank Name	TOTAL
2	Restricted Muni - Trust Bank - 633-000 116457	**14,622.26**
TOTAL		**14,622.26**

Bendigo Bank

/5799 009669

SHIRE OF MUKINBUDIN
PO BOX 67
MUKINBUDIN WA 6479

Your details at a glance

BSB number	**633-000**
Account number	**693723967**
Customer number	11762408/M201
Account title	SHIRE OF MUKINBUDIN SHIRE OF MUKINBUDIN

Account summary

Statement period	1 Aug 2026 - 31 Aug 2026
Statement number	210
Opening balance on 1 Aug 2026	$2,999.90
Payments & credits	$3,186.90
Withdrawals & debits	$7,398.31
Interest charges & fees	$8.00
Closing Balance on 31 Aug 2026	**$7,219.31**

Account details

Credit limit	$20,000.00
Available credit	$12,780.69
Annual purchase rate	13.990%
Annual cash advance rate	13.990%

Payment details

Minimum payment required	$216.57
Payment due	**14 Sep 2026**

Any questions?

Contact Tara Chambers at 29 Shadbolt St, Mukinbudin 6479 on **08 9047 1377**, or call **1300 BENDIGO** (1300 236 344).

31082026/IES / E-5799 / S-29202 / I-29202 / 0011762408001455

Business Credit Card

Minimum Payment Warning. If you make only the minimum payment each month, you will pay more interest and it will take you longer to pay off your balance.

If you make no additional charges using this card and each month you pay the minimum payment	You will pay off the Closing Balance shown on this statement in about **17 years and 5 months**	And you will pay an estimated total of interest charges of **$4,468.52**
If you make no additional charges using this card and each month you pay **$346.58**	You will pay off the Closing Balance shown on this statement in about **2 years**	And you will pay an estimated total of interest charges of **$1,098.61, a saving of $3,369.91**

Having trouble making payments?

If you are having trouble making credit card repayments, please contact our Mortgage Help Centre on 1800 652 146.

Bendigo Bank

Account number	**693723967**
Statement period	01/08/2026 to 31/08/2026
Statement number	210 (page 2 of 7)

Business Credit Card

Date	Transaction	Withdrawals	Payments	Balance
Opening balance				**$2,999.90**
1 Aug 26	APPLE.COM/BILL, SYDN EY AUS RETAIL PURCHASE 30/07 CARD NUMBER 552638XXXXXXX506 1	1.49		3,001.39
5 Aug 26	APPLE.COM/BILL, SYDN EY AUS RETAIL PURCHASE 04/08 CARD NUMBER 552638XXXXXXX769 1	4.49		3,005.88
6 Aug 26	Quest Innaloo, Innal oo AUS RETAIL PURCHASE 05/08 CARD NUMBER 552638XXXXXXX506 1	435.36		3,441.24
8 Aug 26	ANACONDA PTY LTD, 13 00558990 AUS RETAIL PURCHASE 06/08 CARD NUMBER 552638XXXXXXX506 1	119.98		3,561.22
8 Aug 26	Quest Innaloo, Innal oo AUS RETAIL PURCHASE 07/08 CARD NUMBER 552638XXXXXXX506 1	1,349.20		4,910.42
8 Aug 26	Intuit, Sydney AUS RETAIL PURCHASE 07/08 CARD NUMBER 552638XXXXXXX769 1	90.94		5,001.36
11 Aug 26	ZAI*Taman INV 67653, Prahran AUS RETAIL PURCHASE 10/08 CARD NUMBER 552638XXXXXXX506 1	2,655.90		7,657.26
12 Aug 26	Aussie Broadband lim ,Traralgon AUS RETAIL PURCHASE 10/08 CARD NUMBER 552638XXXXXXX506 1	95.00		7,752.26
13 Aug 26	NARROGIN CARAVANPARK , NARROGIN AUS RETAIL PURCHASE 11/08 CARD NUMBER 552638XXXXXXX506 1	561.00		8,313.26

31082026/IES / E-5799 / S-29203 / I-29203 / 0011762408001455

Date Paid ____ / ____ / ____ Amount $______________________

Business Credit Card - Payment options

Pay in person: Visit any **Bendigo Bank** branch to make your payment.

Internet banking: Pay your credit card using ebanking 24 hours a day, 7 days a week.
www.bendigobank.com.au

Register for Internet or Phone Banking call **1300 BENDIGO** (1300 236 344). This service enables you to make payments conveniently between your Bendigo Bank accounts 24/7.

Pay by post: Mail this slip with your cheque to -
PO Box 480
Bendigo VIC 3552.
If paying by cheque please complete the details below.

B PAY

Biller code:	**342949**
Ref:	**693723967**

Bank@Post™ Agency Banking — Pay at any Post Office by **Bank@Post**^ using your credit card.

Drawer	Chq No	BSB	Account No	$	¢

Bendigo Bank

Business Credit Card

BSB number	633-000
Account number	693723967
Customer name	SHIRE OF MUKINBUDIN
Minimum payment required	$216.57
Closing Balance on 31 Aug 2026	$7,219.31
Payment due	14 Sep 2026
Date	Payment amount

^Fees will apply for payments made using Bank@Post. Refer to Bendigo Bank Schedule of Fees & Charges and Transaction Account Rebates.

Business Credit Card *(continued).*

Date	Transaction	Withdrawals	Payments	Balance
14 Aug 26	PERIODIC TFR 00117624081201 00000000000		2,999.90	5,313.36
14 Aug 26	Novotel VS Valley OP I, Perth AUS RETAIL PURCHASE 11/08 CARD NUMBER 552638XXXXXXX506 1	504.97		5,818.33
15 Aug 26	MessageMedia, Melbou rne AUS RETAIL PURCHASE 14/08 CARD NUMBER 552638XXXXXXX506 1	228.83		6,047.16
19 Aug 26	NARROGIN CARAVANPARK , NARROGIN AUS RETAIL PURCHASE 17/08 CARD NUMBER 552638XXXXXXX506 1	437.00		6,484.16
21 Aug 26	NARROGIN CARAVANPARK , NARROGIN AUS RETAIL PURCHASE RETURN 19/08 CARD NUMBER 552638XXXXXXX506 1		187.00	6,297.16
25 Aug 26	CAREERS@COUNCIL FEE, SYDNEY AUS RETAIL PURCHASE 24/08 CARD NUMBER 552638XXXXXXX506 1	302.50		6,599.66
26 Aug 26	SP JB HI-FI, SOUTHBA NK AUS RETAIL PURCHASE 25/08 CARD NUMBER 552638XXXXXXX506 1	20.97		6,620.63
26 Aug 26	STARLINK INTERNET, S ydney AUS RETAIL PURCHASE 25/08 CARD NUMBER 552638XXXXXXX506 1	50.00		6,670.63
27 Aug 26	SP LASERMAN, BOORAGO ON AUS RETAIL PURCHASE 26/08 CARD NUMBER 552638XXXXXXX506 1	418.00		7,088.63
29 Aug 26	DEPARTMENT OF PRIMAR Y, PERTH AUS RETAIL PURCHASE 27/08 CARD NUMBER 552638XXXXXXX506 1	90.83		7,179.46
29 Aug 26	APPLE.COM/BILL, SYDN EY AUS RETAIL PURCHASE 27/08 CARD NUMBER 552638XXXXXXX506 1	1.49		7,180.95
30 Aug 26	Quest Innaloo, Innal oo AUS RETAIL PURCHASE 29/08 CARD NUMBER 552638XXXXXXX506 1	30.36		7,211.31
30 Aug 26	CARD FEE 2 @ $4.00	8.00		7,219.31
Transaction totals / Closing balance		**$7,406.31**	**$3,186.90**	**$7,219.31**

AUTOMATIC PAYMENTS HAVE BEEN SPECIFIED
FOR YOUR ACCOUNT.

31082026/IES / E-5799 / S-29204 / I-29204 / 001176240800 1455

We suggest you carefully check all entries on your statement. Apparent errors or possible unauthorised transactions should be promptly reported to us.
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- Memorise your PINs and passwords and destroy any communications advising you of new ones. Don't keep a record of your PINs or passwords, in written or electronic form.
- If you choose your own, ensure that it is not something easy to guess like your (or a family member's) birth date, name, phone number, postcode, driver's licence number or numbers that form a pattern.
- Don't tell anyone your PIN, not even friends, family or a bank representative.
- Ensure nobody watches you enter your PIN or password. A good practice is to cover the keypad when you put in your PIN or password.
- Watch out for email, SMS or call scams asking for details relating to your account. If you receive suspicious emails, please contact us immediately.

Please note: These are guidelines only. While following these steps will help you to protect your PIN, your liability for any losses arising from unauthorised transactions is determined in accordance with the ePayments Code. For further details, see https://asic.gov.au/regulatory-resources/financial-services/epayments-code/ or visit bendigobank.com.au/mycard for all card related information. Business customers visit /mybusinesscard.

An International Transaction Fee of 3% of the transaction amount (in AUD) is payable for each transaction which is conducted in a currency other than Australian dollars (AUD), or conducted in Australian dollars (AUD) but with or using a merchant, payment processor, financial institution or other entity (including an online merchant) who is outside of Australia. (Fee does not apply to Bendigo Ready Credit Card). Note: It may not always be apparent to you that an online merchant is located outside of Australia. Additional charges may apply for cash transactions.

Card Security

For information on how to securely use your card and account please visit bendigobank.com.au/mycard for all card related information. Business customers visit /mybusinesscard.

Resolving Complaints

If you have a complaint, please contact us on 1300 361 911 to speak to a member of our staff. If the matter has not been resolved to your satisfaction, you can lodge a complaint with the Australian Financial Complaints Authority (AFCA). AFCA provides fair and independent financial services complaint resolution that is free to consumers. You can contact AFCA at:

Website: www.afca.org.au
Telephone: 1800 931 678 (free call)
Email: info@afca.org.au
In writing to: Australian Financial Complaints Authority, GPO Box 3, Melbourne VIC 3001

31082026/IES / E-5799 / S-29205 / I-29205 / 0011762408001455

Bendigo Bank

/5799 009669

SHIRE OF MUKINBUDIN
PO BOX 67
MUKINBUDIN WA 6479

Card summary

Account number	**693723967**
Card number	**552638XXXXXXX506**
Customer number	**11762408/M201**
Statement period	01/08/2026 to 31/08/2026
Statement number	210 (page 5 of 7)

Any questions?

Contact Tara Chambers at 29 Shadbolt St, Mukinbudin 6479 on **08 9047 1377**, or call **1300 BENDIGO** (1300 236 344).

31082026/IES / E-5799 / S-29206 / I-29206 / 0011762408001455

Business Credit Card *(continued).*

Date	Transaction	Withdrawals	Payments
1 Aug 26	APPLE.COM/BILL, SYDN EY AUS	1.49	
6 Aug 26	Quest Innaloo, Innal oo AUS	435.36	
8 Aug 26	ANACONDA PTY LTD, 13 00558990 AUS	119.98	
8 Aug 26	Quest Innaloo, Innal oo AUS	1,349.20	
11 Aug 26	ZAI*Taman INV 67653, Prahran AUS	2,655.90	
12 Aug 26	Aussie Broadband lim ,Traralgon AUS	95.00	
13 Aug 26	NARROGIN CARAVANPARK , NARROGIN AUS	561.00	
14 Aug 26	Novotel VS Valley OP I, Perth AUS	504.97	
15 Aug 26	MessageMedia, Melbou rne AUS	228.83	
19 Aug 26	NARROGIN CARAVANPARK , NARROGIN AUS	437.00	
21 Aug 26	NARROGIN CARAVANPARK , NARROGIN AUS		187.00
25 Aug 26	CAREERS@COUNCIL FEE, SYDNEY AUS	302.50	
26 Aug 26	SP JB HI-FI, SOUTHBA NK AUS	20.97	
26 Aug 26	STARLINK INTERNET, S ydney AUS	50.00	
27 Aug 26	SP LASERMAN, BOORAGO ON AUS	418.00	
29 Aug 26	DEPARTMENT OF PRIMAR Y, PERTH AUS	90.83	
29 Aug 26	APPLE.COM/BILL, SYDN EY AUS	1.49	
30 Aug 26	Quest Innaloo, Innal oo AUS	30.36	
	TOTALS	**$7,302.88**	**$187.00**

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31082026/IES / E-5799 / S-29207 / I-29207 / 0011762408001455

/5799 009669

SHIRE OF MUKINBUDIN
PO BOX 67
MUKINBUDIN WA 6479

Card summary

Account number	**693723967**
Card number	**552638XXXXXXX769**
Customer number	**11762408/M201**
Statement period	01/08/2026 to 31/08/2026
Statement number	210 (page 7 of 7)

Any questions?

Contact Tara Chambers at 29 Shadbolt St, Mukinbudin 6479 on **08 9047 1377**, or call **1300 BENDIGO** (1300 236 344).

Business Credit Card *(continued).*

Date	Transaction		Withdrawals	Payments
5 Aug 26	APPLE.COM/BILL, SYDN EY	AUS	4.49	
8 Aug 26	Intuit, Sydney	AUS	90.94	
		TOTALS	**$95.43**	**$0.00**

31082026/IES / E-5799 / S-29208 / I-29208 / 0011762408001455

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- If you choose your own, ensure that it is not something easy to guess like your (or a family member's) birth date, name, phone number, postcode, driver's licence number or numbers that form a pattern.
- Don't tell anyone your PIN, not even friends, family or a bank representative.
- Ensure nobody watches you enter your PIN or password. A good practice is to cover the keypad when you put in your PIN or password.
- Watch out for email, SMS or call scams asking for details relating to your account. If you receive suspicious emails, please contact us immediately.

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MASTERCARD SUMMARY

August 2026

	Transaction Description	Amount
1/08/2026	Apple Storage - 50GB phone storage (Maintenance Officer) - August 2026	$1.49
5/08/2026	Apple Storage - 200GB phone storage (CEO) - August 2026	$4.49
6/08/2026	Quest - Accommodation for Compliance/Admin Officer for Intro to Governance in Local Government Course - 28 August 2026	$435.36
8/08/2026	Anaconda - 2 x 2 Litre Vacuum Insulated Flasks for CRC Wildflowers Tours	$119.98
8/08/2026	Quest - Accommodation for Compliance/Admin Officer for DOT Licensing Training - 2nd August 2026 to 7th August 2026	$1,349.20
8/08/2026	Intuit/Mailchimp - Monthly Admin Fee for Tourism Newsletter - August 2026	$90.94
11/08/2026	Taman Diamond Tool Solutions - Turner Morris Tamping Rammer 60KG GX100	$2,655.90
12/08/2026	Aussie Broadband - Caravan Park WIFI (August 2026)	$95.00
13/08/2026	Narrogin Caravan Park - Accommodation for Swimming Pool Manager for the LIWA Conference - 20th October 2026 to 21st October 2026	$561.00
14/08/2026	Novotel Vines Resort - Accommodation for Councillor Shadbolt to attend the 2026 Wheatbelt Forum - 20th August 2026 to 22nd August 2026	$504.97
15/08/2026	Message Media - Monthly Admin Fee (August 2026) & SMS charges (July 2026)	$228.83
19/08/2026	Narrogin Caravan Park - Accommodation for Casual Swimming Pool Manager for the LIWA Conference - 20th October 2026 to 21st October 2026	$437.00
21/08/2026	Narrogin Caravan Park - REFUND of 1 night accommodation for Swimming Pool Manager for the LIWA Conference	-$187.00
25/08/2026	Careers at Council yearly subscription - Aug 24, 2026 to Aug 24, 2027	$302.50
26/08/2026	JB Hi-Fi - Wonka Movie for Pre-Harvest Sundowner 2026	$20.97
26/08/2026	Starlink - Bonnie Rock Fire Truck internet (25 August 2026 - 25 September 2026)	$50.00
27/08/2026	Laserman - 5m Telescopic Measuring Pole for Laser Levels	$418.00
29/08/2026	DPIRD - Renewal of registration for a non-farming property operator (NFOP) - Sporting Complex	$90.83
29/08/2026	Apple Storage - 50GB phone storage (Deputy CEO) - August 2026	$1.49
30/08/2026	Quest - Parking for Compliance/Admin Officer for Intro to Governance in Local Government Course - 28 August 2026	$30.36
30/08/2026	Bendigo Bank - Mastercard fees x 2 (August 2026)	$8.00
	TOTAL	**$7,219.31**

Tax Invoice / Statement

A distributor of BP and Castrol products
GREAT SOUTHERN FUEL SUPPLIES
ABN 65 367 095 233

www.gsfuels.com.au

Depot: **MERREDIN DEPOT**
Address: PO Box 221
Merredin WA 6415
Phone: 08 9041 1082

SHIRE OF MUKINBUDIN
PO BOX 67
MUKINBUDIN
WA 6479

Account Number: [redacted]
Statement Date: 31/08/2026
Due Date: 14/09/2026

Date	Reference No	Description	Location / Reference	Qty	Unit Price	GST	Total
31/07/26		BALANCE CARRIED FORWARD					13,125.02
05/08/26	Discounts	DISCOUNT APPLIED					-286.22
14/08/26	PY00000605936	PAYMENT - THANK YOU					-12,838.80
		*** **CARD PURCHASES** ***					
CARD:	[redacted]	VEHICLE REGISTRATION: **VEHICLE REGISTRATION: MBL 100**					
21/07/26	006650	ULSD 10PPM	MUKINBUDIN OPT	327.62	2.0190	60.13	661.46
04/08/26	007220	ULSD 10PPM	MUKINBUDIN OPT	339.66	2.2990	70.99	780.88
11/08/26	007492	ULSD 10PPM	MUKINBUDIN OPT	315.09	2.4390	69.86	768.50
TOTALS FOR THIS CARD				982.37		200.98	2,210.84
CARD:	[redacted]	VEHICLE REGISTRATION: **VEHICLE REGISTRATION: MBL 1000**					
26/08/26	008204	ULSD 10PPM	MUKINBUDIN OPT	63.30	2.4990	14.38	158.19
TOTALS FOR THIS CARD				63.30		14.38	158.19
CARD:	[redacted]	VEHICLE REGISTRATION: **VEHICLE REGISTRATION: MBL 117**					
19/08/26	007838	UNLEADED PETROL 91	MUKINBUDIN OPT	20.00	2.0790	3.78	41.58
TOTALS FOR THIS CARD				20.00		3.78	41.58
CARD:	[redacted]	VEHICLE REGISTRATION: **VEHICLE REGISTRATION: MBL 1424**					
11/08/26	007518	ULSD 10PPM	MUKINBUDIN OPT	230.06	2.4390	51.01	561.12
TOTALS FOR THIS CARD				230.06		51.01	561.12
CARD:	[redacted]	VEHICLE REGISTRATION: **VEHICLE REGISTRATION: MBL 244**					
06/08/26	007340	ULSD 10PPM	MUKINBUDIN OPT	22.57	2.3890	4.90	53.92
TOTALS FOR THIS CARD				22.57		4.90	53.92
CARD:	[redacted]	VEHICLE REGISTRATION: **VEHICLE REGISTRATION: 0MBL**					
28/08/26	008295	ULSD 10PPM	MUKINBUDIN OPT	20.89	2.4990	4.75	52.20
TOTALS FOR THIS CARD				20.89		4.75	52.20
CARD:	[redacted]	VEHICLE REGISTRATION: **VEHICLE REGISTRATION: MBL 150**					

Settlement Discount
Paid By: **14/09/2026**
Deduct: **245.56**
Amount to Pay: **14,155.87**

BALANCE DUE
14,401.43

PLEASE DETACH THIS SECTION AND RETURN WITH YOUR REMITTANCE

Payment Options: **BSB:** [redacted]
ACC No.
Reference:

**** PLEASE NOTE NEW ****
EFT BANKING DETAILS

Credit Card Payments - 1.1% Processing fee will apply

Pay ID
Pay this invoice from your online banking.
PayID®: [redacted]
Reference: [redacted]
PayID is a registered trademark of NPP Australia Limited.

B PAY
Biller Code: [redacted]
Ref: [redacted]
Telephone & Internet Banking – BPAY®
Contact your bank or financial institution to make this payment from your cheque, savings, debit, credit card or transaction account. More info: www.bpay.com.au

® Registered to BPAY Pty Ltd ABN 69 079 137 518

Account Number: [redacted]
Statement Date: 31/08/2026
Due Date: 14/09/2026

AMOUNT DUE
14,401.43

AMOUNT PAID

Date	Reference No	Description	Location / Reference	Qty	Unit Price	GST	Total
18/08/26	007777	ULSD 10PPM	MUKINBUDIN OPT	49.59	2.4590	11.09	121.94
25/08/26	008159	ULSD 10PPM	MUKINBUDIN OPT	71.65	2.4990	16.28	179.05
TOTALS FOR THIS CARD				121.24		27.37	300.99
CARD: [redacted]		VEHICLE REGISTRATION: **VEHICLE REGISTRATION: MBL 1070**					
21/07/26	006670	ULSD 10PPM	MUKINBUDIN OPT	48.10	2.0190	8.83	97.11
06/08/26	007334	ULSD 10PPM	MUKINBUDIN OPT	48.02	2.3890	10.43	114.72
18/08/26	007797	ULSD 10PPM	MUKINBUDIN OPT	50.00	2.4590	11.18	122.95
TOTALS FOR THIS CARD				146.12		30.44	334.78
CARD: [redacted]		VEHICLE REGISTRATION: **VEHICLE REGISTRATION: MBL 1071**					
21/07/26	006673	ULSD 10PPM	MUKINBUDIN OPT	43.97	2.0190	8.07	88.78
15/08/26	007684	ULSD 10PPM	MUKINBUDIN OPT	67.81	2.4590	15.16	166.74
TOTALS FOR THIS CARD				111.78		23.23	255.52
CARD: [redacted]		VEHICLE REGISTRATION: **VEHICLE REGISTRATION: MBL 180**					
12/08/26	007548	ULSD 10PPM	MUKINBUDIN OPT	58.17	2.4390	12.90	141.88
25/08/26	008139	ULSD 10PPM	MUKINBUDIN OPT	58.08	2.4990	13.20	145.14
TOTALS FOR THIS CARD				116.25		26.10	287.02
CARD: [redacted]		VEHICLE REGISTRATION: **VEHICLE REGISTRATION: MBL 1724**					
25/08/26	008164	ULSD 10PPM	MUKINBUDIN OPT	38.52	2.4990	8.75	96.26
TOTALS FOR THIS CARD				38.52		8.75	96.26
CARD: [redacted]		VEHICLE REGISTRATION: **VEHICLE REGISTRATION: MBL 133**					
04/08/26	007247	UNLEADED PETROL 91	MUKINBUDIN OPT	30.37	1.9590	5.41	59.49
TOTALS FOR THIS CARD				30.37		5.41	59.49
CARD: [redacted]		VEHICLE REGISTRATION: **VEHICLE REGISTRATION: MBL1**					
04/08/26	004036	ULSD 10PPM	BENCUBBIN OPT	87.52	2.3690	18.85	207.33
17/08/26	004272	ULSD 10PPM	BENCUBBIN OPT	85.36	2.4590	19.08	209.90
21/08/26	064434	ULSD 10PPM	KOORDA OPT	47.97	2.4990	10.90	119.88
TOTALS FOR THIS CARD				220.85		48.83	537.11
CARD: [redacted]		VEHICLE REGISTRATION: **VEHICLE REGISTRATION: MBL280**					
28/08/26	008299	UNLEADED PETROL 91	MUKINBUDIN OPT	38.12	2.0990	7.27	80.01
TOTALS FOR THIS CARD				38.12		7.27	80.01
CARD: [redacted]		VEHICLE REGISTRATION: **VEHICLE REGISTRATION: MBL 02**					
06/08/26	007337	ULSD 10PPM	MUKINBUDIN OPT	67.08	2.3890	14.57	160.25
07/08/26	007414	ULSD 10PPM	MUKINBUDIN OPT	49.64	2.4390	11.01	121.07
11/08/26	007511	ULSD 10PPM	MUKINBUDIN OPT	67.05	2.4390	14.87	163.53
13/08/26	007623	ULSD 10PPM	MUKINBUDIN OPT	60.09	2.4390	13.32	146.56
15/08/26	007693	ULSD 10PPM	MUKINBUDIN OPT	58.40	2.4590	13.06	143.61
16/08/26	009760	ULSD 10PPM	NORTHAM OPT	67.05	2.3890	14.56	160.18
19/08/26	007844	ULSD 10PPM	MUKINBUDIN OPT	56.21	2.4590	12.57	138.22
20/08/26	007905	ULSD 10PPM	MUKINBUDIN OPT	31.99	2.4590	7.15	78.66
24/08/26	008082	ULSD 10PPM	MUKINBUDIN OPT	58.80	2.4990	13.36	146.94
26/08/26	008213	ULSD 10PPM	MUKINBUDIN OPT	55.29	2.4990	12.56	138.17
TOTALS FOR THIS CARD				571.60		127.03	1,397.19
CARD: [redacted]		VEHICLE REGISTRATION: **VEHICLE REGISTRATION: MBL240**					
21/07/26	006647	ULSD 10PPM	MUKINBUDIN OPT	58.62	2.0190	10.76	118.35
01/08/26	007116	ULSD 10PPM	MUKINBUDIN OPT	28.89	2.2990	6.04	66.42
02/08/26	007150	ULSD 10PPM	MUKINBUDIN OPT	38.70	2.2990	8.09	88.97
04/08/26	007217	ULSD 10PPM	MUKINBUDIN OPT	52.29	2.2990	10.93	120.21
11/08/26	007489	ULSD 10PPM	MUKINBUDIN OPT	48.84	2.4390	10.83	119.12
13/08/26	007620	ULSD 10PPM	MUKINBUDIN OPT	23.96	2.4390	5.31	58.44
14/08/26	082109	ULT DIESEL	BP THE LAKES	41.98	2.4790	9.46	104.07
14/08/26	082109	BP Plus Fee	BP THE LAKES		0.3800	0.04	0.38
16/08/26	007711	ULSD 10PPM	MUKINBUDIN OPT	36.11	2.4590	8.07	88.79
16/08/26	013991	ULSD 10PPM	BRUCE ROCK OPT	58.09	2.4590	12.99	142.84
22/08/26	008013	ULSD 10PPM	MUKINBUDIN OPT	58.26	2.4990	13.24	145.59
24/08/26	008080	ULSD 10PPM	MUKINBUDIN OPT	50.79	2.4990	11.54	126.92
29/08/26	008315	ULSD 10PPM	MUKINBUDIN OPT	51.16	2.4990	11.62	127.85
TOTALS FOR THIS CARD				547.69		118.92	1,307.95
CARD: [redacted]		VEHICLE REGISTRATION: **VEHICLE REGISTRATION: MBL405**					
04/08/26	007226	ULSD 10PPM	MUKINBUDIN OPT	49.49	2.2990	10.34	113.78
11/08/26	007498	ULSD 10PPM	MUKINBUDIN OPT	40.57	2.4390	9.00	98.95
18/08/26	007784	ULSD 10PPM	MUKINBUDIN OPT	65.21	2.4590	14.58	160.35
21/08/26	007932	ULSD 10PPM	MUKINBUDIN OPT	41.92	2.4990	9.52	104.76
25/08/26	008122	ULSD 10PPM	MUKINBUDIN OPT	35.56	2.4990	8.08	88.86
28/08/26	008277	ULSD 10PPM	MUKINBUDIN OPT	41.75	2.4990	9.49	104.33
TOTALS FOR THIS CARD				274.50		61.01	671.03

Date	Reference No	Description	Location / Reference	Qty	Unit Price	GST	Total
CARD: [redacted]		VEHICLE REGISTRATION: **VEHICLE REGISTRATION: MBL 496**					
06/08/26	007325	ULSD 10PPM	MUKINBUDIN OPT	42.55	2.3890	9.24	101.65
15/08/26	007677	ULSD 10PPM	MUKINBUDIN OPT	48.78	2.4590	10.91	119.95
21/08/26	007929	ULSD 10PPM	MUKINBUDIN OPT	45.89	2.4990	10.43	114.68
26/08/26	008198	ULSD 10PPM	MUKINBUDIN OPT	44.04	2.4990	10.01	110.06
TOTALS FOR THIS CARD				181.26		40.59	446.34
CARD: [redacted]		VEHICLE REGISTRATION: **VEHICLE REGISTRATION: 1MBL**					
21/07/26	006655	ULSD 10PPM	MUKINBUDIN OPT	80.11	2.0190	14.70	161.74
05/08/26	007274	ULSD 10PPM	MUKINBUDIN OPT	66.79	2.3890	14.51	159.56
12/08/26	007557	ULSD 10PPM	MUKINBUDIN OPT	77.79	2.4390	17.25	189.73
20/08/26	007896	ULSD 10PPM	MUKINBUDIN OPT	92.19	2.4590	20.61	226.70
26/08/26	060982	ULSD 10PPM	BEACON OPT	55.28	2.4990	12.56	138.14
31/08/26	008384	ULSD 10PPM	MUKINBUDIN OPT	67.28	2.4990	15.29	168.13
TOTALS FOR THIS CARD				439.44		94.92	1,044.00
CARD: [redacted]		VEHICLE REGISTRATION: **VEHICLE REGISTRATION: 2 F**					
06/08/26	007329	ULSD 10PPM	MUKINBUDIN OPT	94.98	2.3890	20.63	226.91
06/08/26	007331	ULSD 10PPM	MUKINBUDIN OPT	916.57	2.3890	199.06	2,189.69
21/08/26	007937	ULSD 10PPM	MUKINBUDIN OPT	177.94	2.4990	40.43	444.67
21/08/26	007939	ULSD 10PPM	MUKINBUDIN OPT	658.11	2.4990	149.51	1,644.62
TOTALS FOR THIS CARD				1,847.60		409.63	4,505.89
CARD TOTALS						**1,309.30**	**14,401.43**
TOTAL OF NEW INVOICES THIS BILLING PERIOD						**1,309.30**	**14,401.43**

SHIRE OF MUKINBUDIN

MONTHLY FINANCIAL REPORT

(Containing the Statement of Financial Activity)

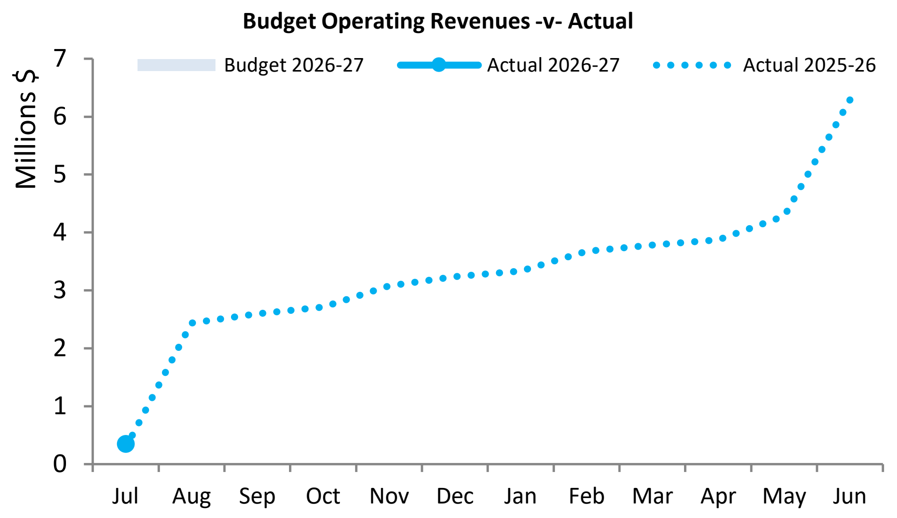
FOR THE PERIOD ENDED 31 JULY 2026

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

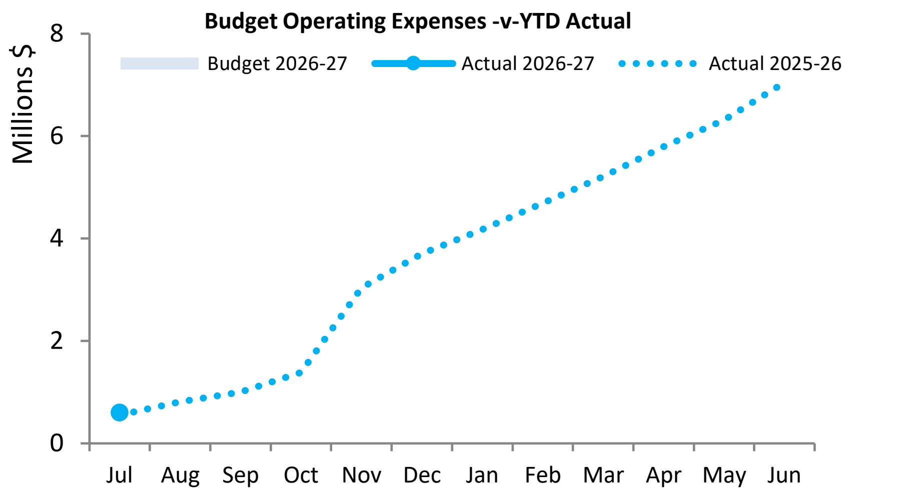
TABLE OF CONTENTS

OPERATING ACTIVITIES

OPERATING REVENUE

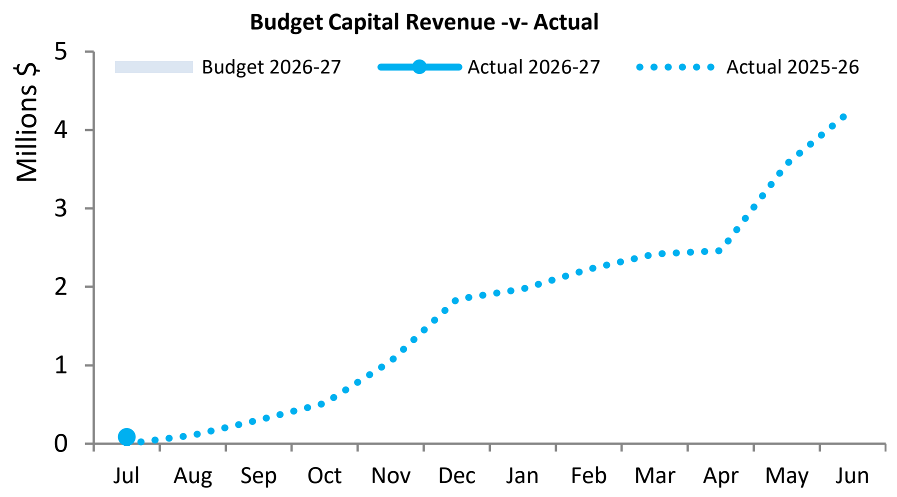


OPERATING EXPENSES

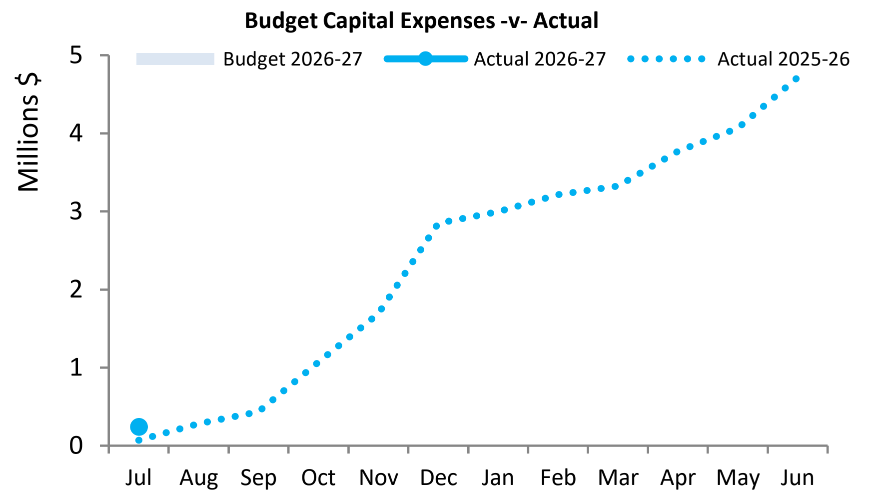


INVESTING ACTIVITIES

CAPITAL REVENUE

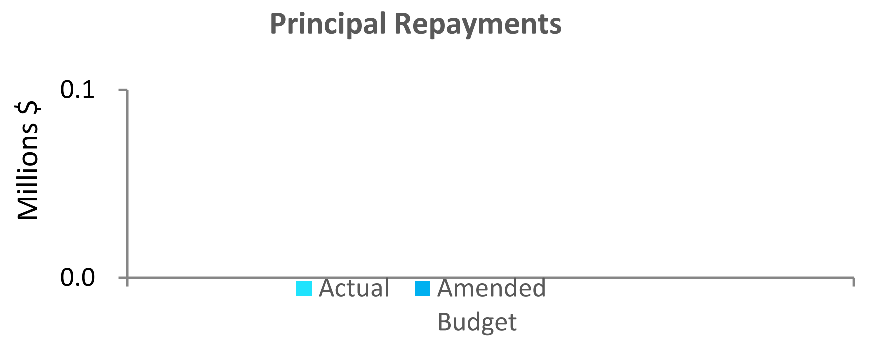


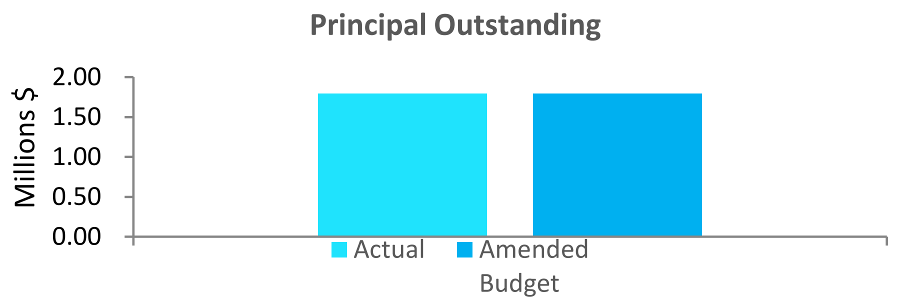
CAPITAL EXPENSES



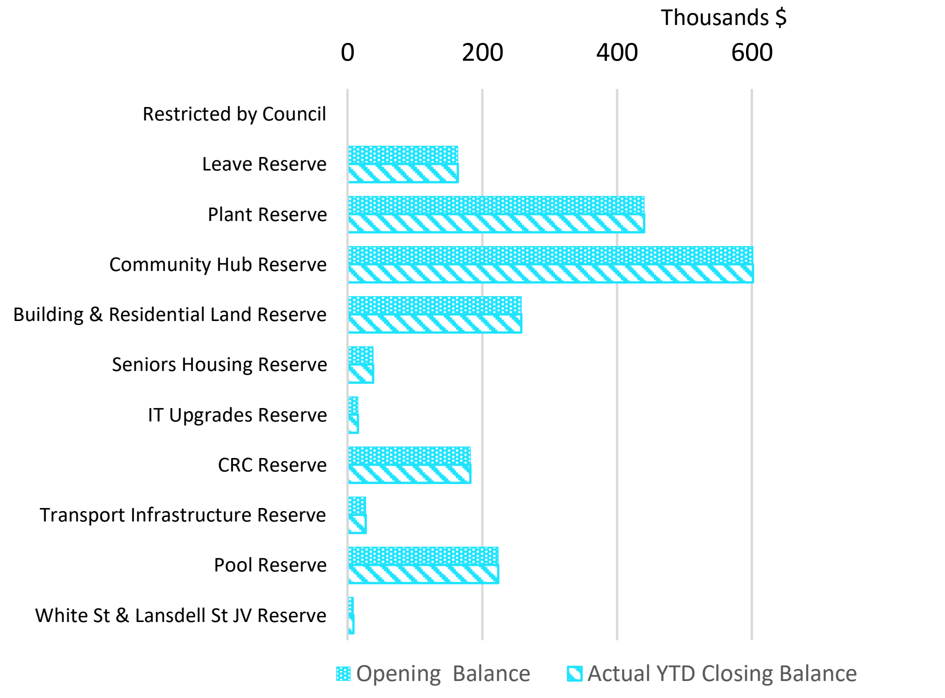
FINANCING ACTIVITIES

BORROWINGS

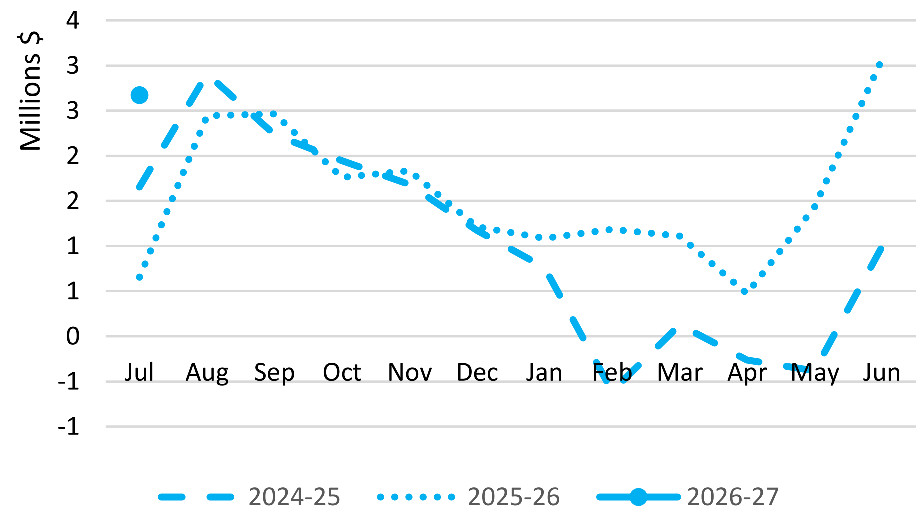




RESERVES



Closing funding surplus / (deficit)



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

EXECUTIVE SUMMARY

Funding surplus / (deficit) Components

Funding surplus / (deficit)

	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)
Opening	$0.00 M	$0.00 M	$3.07 M	$3.07 M
Closing	$0.00 M	$0.00 M	$2.67 M	$2.67 M

Refer to Statement of Financial Activity

Cash and cash equivalents

	$5.57 M	% of total
Unrestricted Cash	$3.58 M	64.4%
Restricted Cash	$1.98 M	35.6%

Refer to Note 3 - Cash and Financial Assets

Payables

	$0.20 M	% Outstanding
Trade Payables	$0.10 M	
0 to 30 Days		94.0%
Over 30 Days		6.0%
Over 90 Days		0%

Refer to Note 6 - Payables

Receivables

	$0.23 M	% Collected
Rates Receivable	($0.01 M)	154.84%
Trade Receivable	$0.23 M	% Outstanding
Over 30 Days		0.7%
Over 90 Days		0.5%

Refer to Note 4 - Receivables

Key Operating Activities

Amount attributable to operating activities

Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)
$0.00 M	$0.00 M	($0.25 M)	($0.25 M)

Refer to Statement of Financial Activity

Rates Revenue

		% Variance
YTD Actual	$0.00 M	
YTD Budget	$0.00 M	0.0%

Refer to Statement of Financial Activity

Operating Grants and Contributions

		% Variance
YTD Actual	$0.22 M	
YTD Budget	$0.00 M	0.0%

Refer to Note 14 - Operating Grants and Contributions

Fees and Charges

		% Variance
YTD Actual	$0.12 M	
YTD Budget	$0.00 M	0.0%

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities

Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)
$0.00 M	$0.00 M	($0.15 M)	($0.15 M)

Refer to Statement of Financial Activity

Proceeds on sale

		%
YTD Actual	$0.08 M	
Adopted Budget	$0.00 M	

Refer to Note 8 - Disposal of Assets

Asset Acquisition

		% Spent
YTD Actual	$0.24 M	
Adopted Budget	$0.00 M	

Refer to Note 9 - Capital Acquisitions

Capital Grants

		% Received
YTD Actual	$0.00 M	
Adopted Budget	$0.00 M	

Refer to Note 9 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities

Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)
$0.00 M	$0.00 M	$0.00 M	$0.00 M

Refer to Statement of Financial Activity

Borrowings

Principal repayments	$0.00 M
Interest expense	$0.00 M
Principal due	$1.80 M

Refer to Note 10 - Borrowings

Reserves

Reserves balance	$1.96 M	
Interest earned	$0.00 M	0.0%

Refer to Note 12 - Cash Reserves

Lease Liability

Principal repayments	$0.00 M
Interest expense	$0.00 M
Principal due	$0.00 M

Refer to Note 11 - Lease Liabilites

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

NATURE DESCRIPTIONS

REVENUE

RATES
All rates levied under the *Local Government Act 1995.* Includes general, differential, specified area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts and concessions offered. Excludes administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

GRANTS, SUBSIDIES AND CONTRIBUTIONS
Refers to all amounts received as grants, subsidies and contributions that are not non-operating grants.

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS
Amounts received specifically for the acquisition, construction of new or the upgrading of identifiable non financial assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

REVENUE FROM CONTRACTS WITH CUSTOMERS
Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

FEES AND CHARGES
Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, and other fees and charges.

SERVICE CHARGES
Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995. Regulation 54 of the Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges.

INTEREST REVENUE
Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

OTHER REVENUE
Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates, reimbursements etc.

PROFIT ON ASSET DISPOSAL
Excess of assets received over the net book value for assets on their disposal.

EXPENSES

EMPLOYEE COSTS
All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

MATERIALS AND CONTRACTS
All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER)
Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE
All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

LOSS ON ASSET DISPOSAL
Shortfall between the value of assets received over the net book value for assets on their disposal.

DEPRECIATION
Depreciation expense raised on all classes of assets. Excluding Land.

FINANCE COSTS
Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

OTHER EXPENDITURE
Statutory fees, taxes, allowance for impairment of assets, member's fees or State taxes. Donations and subsidies made to community groups.

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2026

BY NATURE

	Ref Note	Adopted Annual Budget (a)	Amended Annual Budget (d)	YTD Budget (b)	YTD Actual (c)	Variance $ (c) - (b)	Variance % ((c) - (b))/(b)	Var. ▲▼
		$	$	$	$	$	%	
OPERATING ACTIVITIES								
Revenue from operating activities								
Operating grants, subsidies and contributions	14	0	0	0	**224,898**	224,898	0.00%	▲
Fees and charges		0	0	0	**116,526**	116,526	0.00%	▲
Interest revenue		0	0	0	**1,773**	1,773	0.00%	
Other revenue		0	0	0	**10,355**	10,355	0.00%	
		0	0	0	**353,551**	353,551	0.00%	
Expenditure from operating activities								
Employee costs		0	0	0	**(223,271)**	(223,271)	0.00%	▼
Materials and contracts		0	0	0	**(263,887)**	(263,887)	0.00%	▼
Utility charges		0	0	0	**(9,504)**	(9,504)	0.00%	
Finance costs		0	0	0	**(4,291)**	(4,291)	0.00%	
Insurance expenses		0	0	0	**(91,422)**	(91,422)	0.00%	▼
Other expenditure		0	0	0	**(6,798)**	(6,798)	0.00%	
		0	0	0	**(599,173)**	(599,173)	0.00%	
Amount attributable to operating activities		**0**	**0**	**0**	**(245,623)**	(245,623)	0.00%	▼
INVESTING ACTIVITIES								
Inflows from investing activities								
Proceeds from disposal of assets	8	0	0	0	**83,636**	83,636	0.00%	▲
		0	0	0	**83,636**	83,636	0.00%	▲
Outflows from investing activities								
Payments for inventories, property, plant and equipment and infrastructure	9	0	0	0	**(238,059)**	(238,059)	0.00%	▼
		0	0	0	**(238,059)**	(238,059)	0.00%	
Amount attributable to investing activities		**0**	**0**	**0**	**(154,423)**	(154,423)	0.00%	▼
FINANCING ACTIVITIES								
Inflows from financing activities								
		0	0	0	**0**	0	0.00%	
Outflows from financing activities								
		0	0	0	**0**	0	0.00%	
Amount attributable to financing activities		**0**	**0**	**0**	**0**	0	0.00%	
MOVEMENT IN SURPLUS OR DEFICIT								
Surplus or deficit at the start of the financial year	1(b)	0	0	0	**3,072,972**	3,072,972	0.00%	▲
Amount attributable to operating activities		0	0	0	**(245,623)**	(245,623)	0.00%	
Amount attributable to investing activities		0	0	0	**(154,423)**	(154,423)	0.00%	
Amount attributable to financing activities		0	0	0	**0**	0	0.00%	
Surplus or deficit at the end of the financial year	1(b)	**0**	**0**	**0**	**2,672,927**	2,672,927	0.00%	▲

KEY INFORMATION

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

Refer to Note 2 for an explanation of the reasons for the variance.

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

STATUTORY REPORTING PROGRAMS

Shire operations as disclosed in these financial statements encompass the following service orientated activities/programs.

PROGRAM NAME AND OBJECTIVES	ACTIVITIES
GOVERNANCE To provide a decision making process for the efficient allocation of scarce resources.	Administration and operation of facilities and services to members of Council; other costs that relate to the task of assisting elected members and reatepayers on matters which do not concern specific council services.
GENERAL PURPOSE FUNDING To provide a decision making process for the efficient allocation of scarce resources.	Rates, general purpose government grants and interest revenue.
LAW, ORDER, PUBLIC SAFETY To provide services to ensure a safer community.	Supervision of various by-laws, fire prevention, emergency services and animal control.
HEALTH To provide an operational framework for good community health.	Food quality and pest control, immunisation services, inspection of abattior and operation of child health clinic.
EDUCATION AND WELFARE To provide appropriate care to the aged and disabled.	Provision of Home and Community Care, maintenance to playgroup and community resource centre buildings.
HOUSING To provide adequate staff and community housing.	Maintenance of Staff and community housing, collection of various rents.
COMMUNITY AMENITIES Provide services required by the Community.	Rubbish collection services, operation of tips, noise control, administration of the town planning scheme, maintenance of cemeteries, storm water drainage maintenance.
RECREATION AND CULTURE To establish and manage efficiently infrastructure and resources which will help the social well being of the community.	Maintenance of halls, the aquatic centre, recreation centres and various reserves; operation of library.
TRANSPORT To provide effective and efficient transport services to the Community.	Construction and maintenance of streets, roads, bridges, cleaning and lighting of streets, depot maintenance and airstrip maintenance.
ECONOMIC SERVICES To help promote the shire and improve its economic wellbeing.	The regulation and provision of tourism, area promotion, building control, noxious weeds, vermin control and standpipes.
OTHER PROPERTY AND SERVICES The provision of private works to the public and the maintenance of cost pools for plant, operating, public works overheads and administration costs.	Private Works Operations, plant repairs and operation costs.

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2026

BY PROGRAM

	Note	Adopted Annual Budget	Amended Annual Budget (d)	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼
		$	$	$	$	$	%	
OPERATING ACTIVITIES								
Revenue from operating activities								
Governance		0	0	0	**6,015**	6,015	0.00%	
General Purpose Funding - Rates	6	0	0	0	**0**	0	0.00%	
General Purpose Funding - Other		0	0	0	**2,592**	2,592	0.00%	
Law, Order and Public Safety		0	0	0	**4,697**	4,697	0.00%	
Health		0	0	0	**0**	0	0.00%	
Education and Welfare		0	0	0	**4,998**	4,998	0.00%	
Housing		0	0	0	**41,232**	41,232	0.00%	▲
Community Amenities		0	0	0	**8,808**	8,808	0.00%	
Recreation and Culture		0	0	0	**545**	545	0.00%	
Transport		0	0	0	**214,868**	214,868	0.00%	▲
Economic Services		0	0	0	**61,887**	61,887	0.00%	▲
Other Property and Services		0	0	0	**7,908**	7,908	0.00%	
		0	0	0	**353,551**	353,551	0.00%	▲
Expenditure from operating activities								
Governance		0	0	0	**(62,235)**	(62,235)	0.00%	▼
General Purpose Funding		0	0	0	**(3,305)**	(3,305)	0.00%	
Law, Order and Public Safety		0	0	0	**(6,855)**	(6,855)	0.00%	
Health		0	0	0	**(382)**	(382)	0.00%	
Education and Welfare		0	0	0	**(54,893)**	(54,893)	0.00%	▼
Housing		0	0	0	**(30,301)**	(30,301)	0.00%	▼
Community Amenities		0	0	0	**(14,880)**	(14,880)	0.00%	▼
Recreation and Culture		0	0	0	**(62,604)**	(62,604)	0.00%	▼
Transport		0	0	0	**(95,806)**	(95,806)	0.00%	▼
Economic Services		0	0	0	**(54,952)**	(54,952)	0.00%	▼
Other Property and Services		0	0	0	**(212,961)**	(212,961)	0.00%	▼
		0	0	0	**(599,173)**	(599,173)	0.00%	▼
Non-cash amounts excluded from operating activities	1(a)	0	0	0	0	0	0.00%	
Amount attributable to operating activities		**0**	**0**	**0**	**(245,623)**	(245,623)	0.00%	▼
INVESTING ACTIVITIES								
Inflows from investing activities								
Proceeds from capital grants, subsidies and contributions	15	0	0	0	**0**	0	0.00%	
Proceeds from Disposal of Assets	8	0	0	0	**83,636**	83,636	0.00%	▲
Proceeds from financial assets at amortised cost - self supporting loans	10	0	0	0	**0**	0	0.00%	
		0	0	0	**83,636**	83,636	0.00%	▲
Outflows from investing activities								
Payments for financial assets at amortised cost - self supporting loans	10	0	0	0	**0**	0	0.00%	
Payments for inventories, property, plant and equipment and infrastructure	9	0	0	0	**(238,059)**	(238,059)	0.00%	▼
		0	0	0	**(238,059)**	(238,059)	0.00%	▼
Amount attributable to investing activities		**0**	**0**	**0**	**(154,423)**	(154,423)	0.00%	▼
FINANCING ACTIVITIES								
Inflows from financing activities								
Proceeds from New Debentures	10	0	0	0	**0**	0	0.00%	
Transfer from Reserves	12	0	0	0	**0**	0	0.00%	
Transfer from Restricted Cash - Other		0	0	0	**0**	0	0.00%	
		0	0	0	**0**	0	0.00%	
Outflows from financing activities								
Payments for principal portion of lease liabilities	11	0	0	0	**0**	0	0.00%	
Repayment of Debentures	10	0	0	0	**0**	0	0.00%	
Transfer to Reserves	12	0	0	0	**0**	0	0.00%	
Transfer to Restricted Cash - Other		0	0	0	**0**	0	0.00%	
		0	0	0	**0**	0	0.00%	
Amount attributable to financing activities		**0**	**0**	**0**	**0**	0	0.00%	
MOVEMENT IN SURPLUS OR DEFICIT								
Surplus or deficit at the start of the financial year	1	0	0	0	**3,072,972**	3,072,972	0.00%	▲
Amount attributable to operating activities		0	0	0	**(245,623)**	(245,623)	0.00%	
Amount attributable to investing activities		0	0	0	**(154,423)**	(154,423)	0.00%	
Amount attributable to financing activities		0	0	0	**0**	0	0.00%	
Surplus or deficit at the end of the financial year	1	**0**	**0**	**0**	**2,672,927**	2,672,927	0.00%	▲

KEY INFORMATION

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

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

SHIRE OF MUKINBUDIN
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 JULY 2026

	30 June 2026	31 July 2026
	$	$
CURRENT ASSETS		
Cash and cash equivalents	5,538,358	5,565,675
Trade and other receivables	93,919	312,133
Inventories	27,010	26,261
Other assets	73,403	73,403
TOTAL CURRENT ASSETS	5,732,690	5,977,471
NON-CURRENT ASSETS		
Trade and other receivables	3,375	3,375
Other financial assets	59,715	59,715
Inventories	108,937	108,937
Property, plant and equipment	16,627,735	16,712,916
Infrastructure	74,773,903	74,843,146
TOTAL NON-CURRENT ASSETS	91,573,666	91,728,088
TOTAL ASSETS	97,306,356	97,705,559
CURRENT LIABILITIES		
Trade and other payables	289,180	277,824
Other liabilities	392,968	1,049,150
Borrowings	(0)	(0)
Employee related provisions	183,068	183,068
TOTAL CURRENT LIABILITIES	865,215	1,510,041
NON-CURRENT LIABILITIES		
Borrowings	1,797,072	1,797,072
Employee related provisions	11,612	11,612
TOTAL NON-CURRENT LIABILITIES	1,808,683	1,808,683
TOTAL LIABILITIES	2,673,899	3,318,725
NET ASSETS	**94,632,457**	**94,386,834**
EQUITY		
Retained surplus	50,520,033	50,274,411
Reserve accounts	1,958,307	1,958,307
Revaluation surplus	42,154,116	42,154,116
TOTAL EQUITY	**94,632,457**	**94,386,834**

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

BASIS OF PREPARATION

The financial report has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying Regulations.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

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.

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.

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. A separate statement of those monies appears at Note 16 to these financial statements.

SIGNIFICANT ACCOUNTING POLICES

CRITICAL ACCOUNTING ESTIMATES

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 not readily apparent from other sources. Actual results may differ from these estimates.

The balances, transactions and disclosures impacted by accounting estimates are as follows:
- estimation of fair values of certain financial assets
- estimation of fair values of fixed assets shown at fair value
- impairment of financial assets

GOODS AND SERVICES TAX

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position. Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

ROUNDING OFF FIGURES

All figures shown in this statement are rounded to the nearest dollar.

NOTE 1
STATEMENT OF FINANCIAL ACTIVITY INFORMATION

(a) Adjustments to net current assets in the Statement of Financial Activity

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.		Adopted Budget Opening 30 June 2026	Amended Budget Opening 30 June 2026	Last Year Closing 30 June 2026	Year to Date 31 July 2026
Adjustments to net current assets					
Less: Reserves - restricted cash	12	0	0	(1,958,307)	(1,958,307)
Add: Borrowings	10	0	0	(0)	(0)
Add: Current portion of employee benefit provisions held in reserve		0	0	163,805	163,805
Total adjustments to net current assets		**0**	**0**	**(1,794,502)**	**(1,794,502)**
(b) Net current assets used in the Statement of Financial Activity					
Current assets					
Cash and cash equivalents	3	0	0	5,538,357	681,839
Financial assets at amortised cost	3	0	0	0	4,883,835
Rates receivables	4	0	0	30,967	12,515
Receivables	4	0	0	32,852	226,631
Other current assets	5	0	0	100,413	99,663
Less: Current liabilities					
Payables	6	0	0	(259,078)	(204,836)
Borrowings	10	0	0	0	0
Contract and Capital Grant/Contribution liabilities	13	0	0	(392,968)	(1,049,150)
Provisions	13	0	0	(183,068)	(183,068)
Less: Total adjustments to net current assets	1(a)	0	0	(1,794,502)	(1,794,502)
Closing funding surplus / (deficit)		**0**	**0**	**3,072,972**	**2,672,927**

CURRENT AND NON-CURRENT CLASSIFICATION

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 JULY 2026

NOTE 1

STATEMENT OF FINANCIAL ACTIVITY INFORMATION (ALTERNATE PRESENTATION)

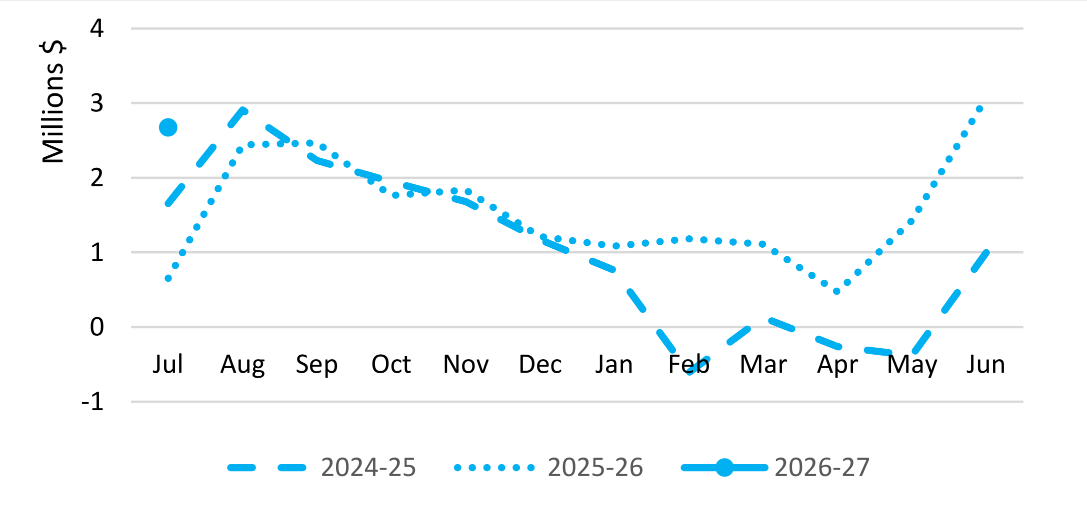
Adjusted Net Current Assets	Note	Last Years Closing 30/06/2026	This Time Last Year 31/07/2025	Year to Date Actual 31/07/2026
		$	$	$
Current Assets				
Cash Unrestricted	3	3,551,682	632,878	3,584,849
Cash Restricted - Reserves	3	1,958,307	1,956,976	1,958,307
Cash Restricted - Bonds & Deposits	3	28,368	15,745	22,517
Other Financial Assets	5	0	0	0
Receivables - Rates	4	30,967	19,170	12,515
Receivables - Other	4	62,953	526,339	299,618
Other Assets	5	73,403	0	73,403
Contract Assets	5	0	229,560	0
Inventories	5	27,010	51,796	26,261
		5,732,689	3,432,465	5,977,470
Less: Current Liabilities				
Payables	6	(260,876)	(263,628)	(255,371)
Contract and Capital Grant/Contribution Liabilities	13	(392,968)	(519,405)	(1,049,150)
Bonds & Deposits	6	(28,303)	(15,744)	(22,452)
Loan Liability	10	0	(121,633)	0
Lease Liability	11	0	0	0
Provisions	13	(183,068)	(183,068)	(183,068)
		(865,214)	(1,103,477)	(1,510,040)
Less: Cash Reserves	12	(1,958,307)	(1,956,976)	(1,958,307)
Add Back: Component of Leave Liability not Required to be funded		163,805	158,650	163,805
Add Back: Loan Liability		(0)	121,633	(0)
Add Back: Lease Liability		0	0	0
Less : Loan Receivable - clubs/institutions		0	0	0
Less : Trust Transactions Within Muni		0	0	0
Net Current Funding Position		**3,072,972**	**652,295**	**2,672,927**

SIGNIFICANT ACCOUNTING POLICIES

Please see Note 1(a) for information on significant accounting polices relating to Net Current Assets.

KEY INFORMATION

The amount of the adjusted net current assets at the end of the period represents the actual surplus (or deficit if the figure is a negative) as presented on the Rate Setting Statement.



This Year YTD
Surplus(Deficit)
$2.67 M

Last Year YTD
Surplus(Deficit)
$.65 M

NOTE 2
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 2026-27 year is $12,000 or 10.00% whichever is the greater.

				Explanation of positive variances		Explanation of negative variances	
Nature or type	**Var. $**	**Var. %**		**Timing**	**Permanent**	**Timing**	**Permanent**
	$	%					
Surplus or deficit at the start of the financial year	3,072,972	0.00%	▲	Budget has not yet been adopoted for 2026/2027.			
Revenue from operating activities							
Operating grants, subsidies and contributions	224,898	0.00%	▲	Inpex Grant revenue, ESL Operating Grant revenue, Dep. Of Human Services revenue, Bonnie Rock Honesty Box revenue & Direct Grant revenue received prior to budget adoption.			
Fees and charges	116,526	0.00%	▲	Various fees and charges revenue received prior to budget adoption.			
Expenditure from operating activities							
Employee costs	(223,271)	0.00%	▼			Salaries & wages expenditure incurred prior to budget adoption.	
Materials and contracts	(263,887)	0.00%	▼			Materials & contracts expenditure incurred prior to budget adoption.	
Insurance expenses	(91,422)	0.00%	▼			Insurance expenditure incurred prior to budget adoption.	
Investing activities							
Proceeds from disposal of assets	83,636	0.00%	▲	Revenue from disposal of Admin vehicles received prior to budget adoption.			
Payments for inventories, property, plant and equipment and infrastructure	(238,059)	0.00%	▼			Expenditure for capital projects incurred prior to budget adoption (Refer to Note 9 for details).	
Surplus or deficit at the end of the financial year	2,672,927	0.00%	▲	Budget has not yet been adopoted for 2026/2027.			

OPERATING ACTIVITIES
NOTE 3
CASH AND FINANCIAL ASSETS

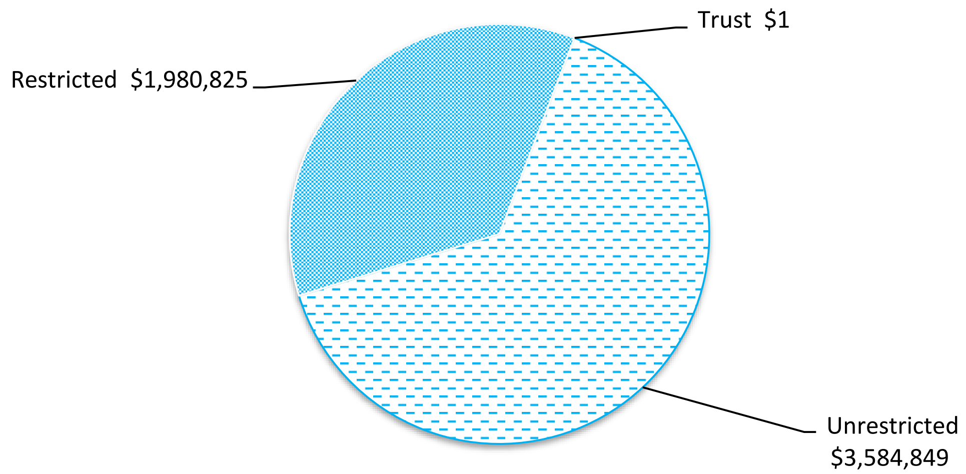
Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		$	$	$	$			
Cash on hand								
Municipal Fund Bank	Cash and cash equivalents	233,952	0	233,952	0	Bendigo	NIL	At Call
Restricted Muni Funds Bank	Cash and cash equivalents	0	22,517	22,517	0	Bendigo	NIL	At Call
Trust Fund Bank (New 18-19)	Cash and cash equivalents	0	0	0	1	Bendigo	NIL	At Call
Cash on Hand	Cash and cash equivalents	660	0	660	0	Cash Floats	NIL	On hand
At Call Deposits								
Municipal Fund Savings Bank	Cash and cash equivalents	424,709	0	424,709	0	Bendigo	1.30%	At Call
Term Deposits								
Municipal Term Deposit Bank (Ending 398)	Financial assets at amortised cost	925,528	0	925,528		Bendigo	3.80%	23/09/2026
Municipal Term Deposit Bank (Ending 626)	Financial assets at amortised cost	2,000,000	0	2,000,000		Bendigo	3.80%	14/11/2026
Reserve Fund Bank	Financial assets at amortised cost	0	1,958,307	1,958,307	0	Bendigo	3.80%	30/10/2026
Total		**3,584,849**	**1,980,825**	**5,565,674**	**1**			
Comprising								
Cash and cash equivalents		659,321	22,518	681,839	1			
Financial assets at amortised cost		2,925,528	1,958,307	4,883,835	0			
		3,584,849	**1,980,825**	**5,565,674**	**1**			

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.

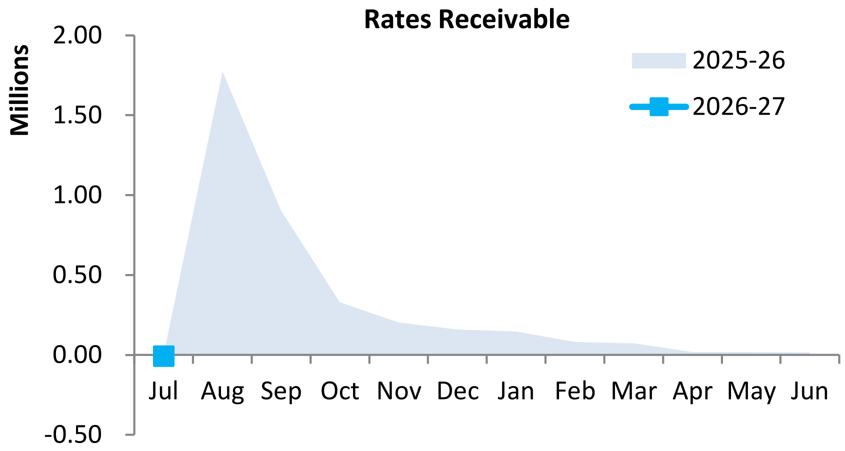
The local government classifies financial assets at amortised cost if both of the following criteria are met:
- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal 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 4 - Other assets.



OPERATING ACTIVITIES
NOTE 4
RECEIVABLES

Rates receivable	30 Jun 2026	31 Jul 2026
	$	$
Opening arrears previous years	5,852	14,951
Levied this year	1,739,138	0
Less - collections to date	(1,730,039)	(23,151)
Gross rates collectable	**14,951**	**(8,200)**
Net rates collectable	**14,951**	**(8,200)**
% Collected	99.14%	154.84%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$	$
Receivables - general	(1,659)	249,093	533	0	1,260	249,227
Percentage	(0.7%)	99.9%	0.2%	0%	0.5%	
Balance per trial balance						
Sundry receivable						249,227
GST receivable						(21,514)
Allowance for impairment of receivables from contracts with customers						(1,083)
Total receivables general outstanding						**226,631**

Amounts shown above include GST (where applicable)

KEY INFORMATION

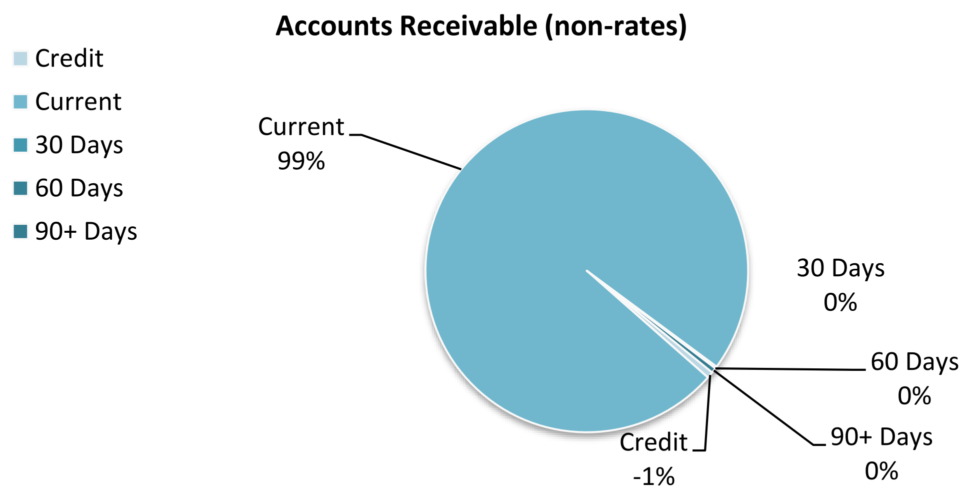
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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.



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OPERATING ACTIVITIES
NOTE 5
OTHER CURRENT ASSETS

Other current assets	Opening Balance 1 July 2026	Asset Increase	Asset Reduction	Closing Balance 31 July 2026
	$	$	$	$
Inventory				
Fuel and materials (including gravel)	27,010	0	(750)	26,261
Other Assets				
Prepayments	73,403	0	0	73,403
Total other current assets	**100,413**	**0**	**(750)**	**99,663**

Amounts shown above include GST (where applicable)

KEY INFORMATION

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.

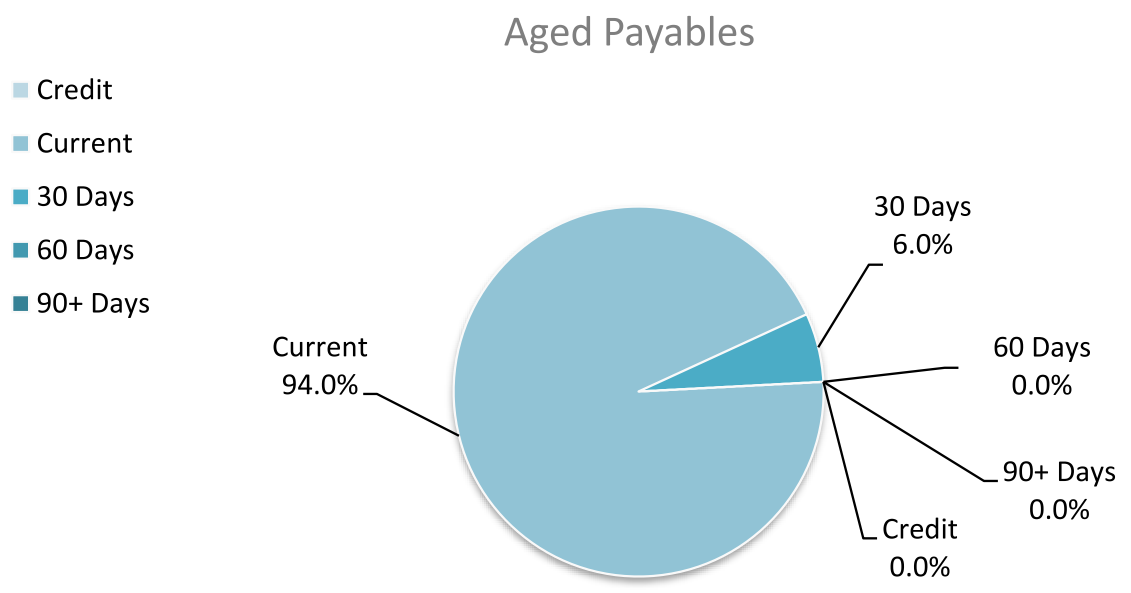
OPERATING ACTIVITIES
NOTE 6
PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$	$
Payables - general	0	96,976	6,218	0	0	103,194
Percentage	0%	94%	6%	0%	0%	
Balance per trial balance						
Sundry creditors						103,194
ATO liabilities						40,926
Accrued interest on borrowings						3,180
Accrued expenditure						(16,840)
Income received in advance						29,327
Bonds and deposits held						22,452
Prepaid (Excess) Rates						22,597
Other Payables						0
Total payables general outstanding						**204,836**

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.



OPERATING ACTIVITIES
NOTE 7
RATE REVENUE

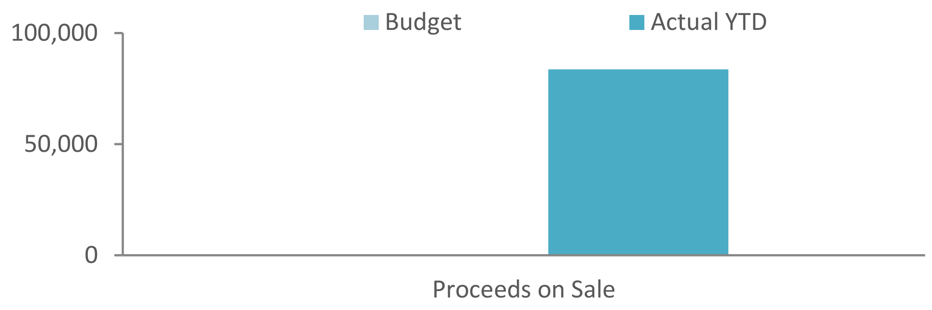
General rate revenue				Budget				YTD Actual			
	Rate in $ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE				$	$	$	$	$	$	$	$
Gross rental value											
GRV Residential	0.000000	0	0	0	0	0	0	0	0	0	0
Non Rateable											
Sub-Total		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Minimum payment	**Minimum $**										
Gross rental value											
GRV Residential	0	0	0	0	0	0	0	0	0	0	0
Sub-total		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
		0	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Discount							0				0
Amount from general rates							**0**				**0**
Rates Written Off		0	0	0	0	0	0	0	0	0	0
Ex-gratia rates		0	0	0	0	0	0	0	0	0	0
Total general rates							**0**				**0**

KEY INFORMATION

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Rates received in advance give rise to a financial liability. On 1 July 2021 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised. When the taxable event occurs the financial liability is extinguished and income recognised for the prepaid rates that have not been refunded.

OPERATING ACTIVITIES
NOTE 8
DISPOSAL OF ASSETS

		Budget				YTD Actual			
Asset Ref.	Asset description	Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		$	$	$	$	$	$	$	$
	Plant and equipment								
	Other property and services								
30012	2025 Ford Ranger Wildtrak Double Cab Ute (CEO) MBL1 - P011	0	0	0	0	0	41,818	0	0
30013	2025 Ford Ranger Wildtrak Double Cab Ute (DCEO) 1MBL - P012	0	0	0	0	0	41,818	0	0
		0	**0**	**0**	**0**	**0**	**83,636**	**0**	**0**



INVESTING ACTIVITIES
NOTE 9
CAPITAL ACQUISITIONS

Capital acquisitions	Adopted Budget	Amended Budget	YTD Budget	YTD Actual	YTD Actual Variance
	$	$	$	$	$
Buildings	0	0	0	**11,880**	11,880
Plant and equipment	0	0	0	**156,318**	156,318
PPE - Work in Progress	0	0	0	**619**	619
Infrastructure - roads	0	0	0	**69,242**	69,242
Payments for Capital Acquisitions	**0**	**0**	**0**	**238,059**	**238,059**
Capital Acquisitions Funded By:					
	$	$	$	$	$
Other (disposals & C/Fwd)	0	0	0	**83,636**	83,636
Contribution - operations	0	0	0	**154,423**	154,423
Capital funding total	**0**	**0**	**0**	**238,059**	**238,059**

SIGNIFICANT ACCOUNTING POLICIES

Each class of fixed assets within either plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

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 *Financial Management Regulation 17A (5)* . These assets are expensed immediately.

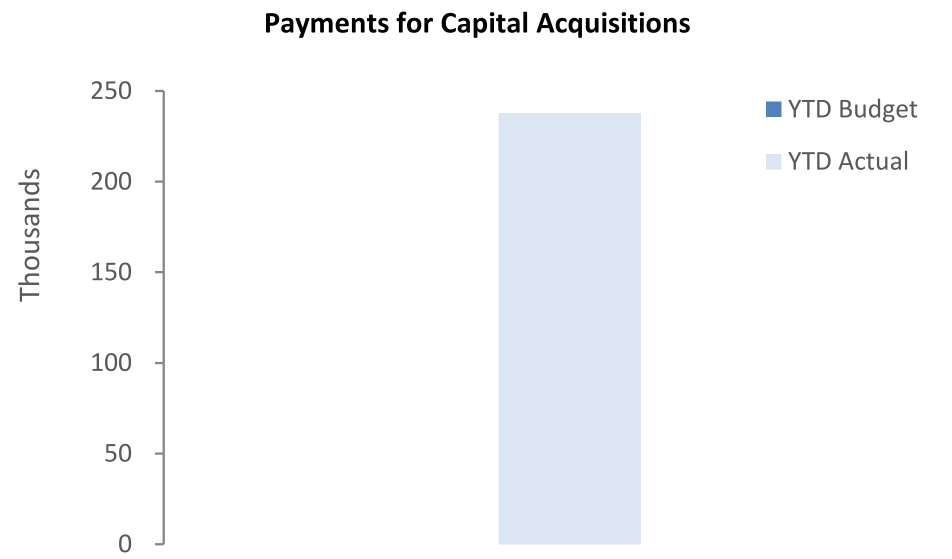
Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

Initial recognition and measurement for assets held at cost

Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A.* Where acquired at no cost the asset is initially recognise at fair value. Assets held at cost are depreciated and assessed for impairment annually.

Initial recognition and measurement between mandatory revaluation dates for assets held at fair value

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of 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.



Capital expenditure total

Level of completion indicators

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

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

Level of completion indicator, please see table at the end of this note for further detail.

Account Number	Job Number	Balance Sheet Category	Account/Job Description	Adopted Budget	Amended Budget	Amended YTD Budget	YTD Actual	Variance (Under)/Over
				$	$	$	$	$
Buildings								
Economic Services								
4130682	BWIP341	9237	Other Economic Serv. Building Works in Progress (Community Hub Construction) - Cap Exp.	0	0	0	(619)	(619)
Total - Economic Services				**0**	**0**	**0**	**(619)**	**(619)**
Other Property & Services								
4140560	BC350	9231	Admin Building Capital	0	0	0	(11,880)	(11,880)
Total - Other Property & Services				**0**	**0**	**0**	**(11,880)**	**(11,880)**
Total - Buildings				**0**	**0**	**0**	**(12,499)**	**(12,499)**
Plant & Equipment								
Economic Services								
4130255		9235	Plant & Equipment (Capital) - Tour & Area Promotion	0	0	0	(14,680)	(14,680)
Total - Economic Services				**0**	**0**	**0**	**(14,680)**	**(14,680)**
Other Property & Services								
4140555	PA011	9235	Purchase of Replacement Vehicle MBL1	0	0	0	(70,819)	(70,819)
4140555	PA012	9235	Purchase of Replacement Vehicle 1MBL	0	0	0	(70,819)	(70,819)
Total - Other Property & Services				**0**	**0**	**0**	**(141,638)**	**(141,638)**
Total - Plant & Equipment				**0**	**0**	**0**	**(156,318)**	**(156,318)**
Infrastructure - Roads								
Transport								
4120166	RR007	9250	Nungarin North Road Renewal - Cap Exp	0	0	0	(51,571)	(51,571)
4120166	RR109	9250	Mukinbudin-Bonnie Rock Road Renewal - Cap Exp	0	0	0	(17,672)	(17,672)
Total - Transport				**0**	**0**	**0**	**(69,242)**	**(69,242)**
Total - Infrastructure - Roads				**0**	**0**	**0**	**(69,242)**	**(69,242)**
Grand Total				**0**	**0**	**0**	**(238,059)**	**(238,059)**

Repayments - borrowings

Information on borrowings			New Loans			Principal Repayments			Principal Outstanding			Interest Repayments		
Particulars	**Loan No.**	**1 July 2026**	**Actual**	**Adopted Budget**	**Amended Budget**	**Actual**	**Adopted Budget**	**Amended Budget**	**Actual**	**Adopted Budget**	**Amended Budget**	**Actual**	**Adopted Budget**	**Amended Budget**
		$	$	$	$	$	$	$	$	$	$	$	$	$
Education and welfare														
Early Learning Centre	125	120,458	0	0	0	0	0	0	120,458	120,458	120,458	(440)	0	0
Housing														
8 Gimlet Way	124	72,478	0	0	0	0	0	0	72,478	72,478	72,478	(271)	0	0
2 Houses, 8 Gimlet Way & 4 Earl Drive	126	457,742	0	0	0	0	0	0	457,742	457,742	457,742	(1,670)	0	0
Economic services														
Mukinbudin Café	119	12,107	0	0	0	0	0	0	12,107	12,107	12,107	(83)	0	0
Caravan Park House, 22 Earl Drive	127	79,179	0	0	0	0	0	0	79,179	79,179	79,179	(280)	0	0
Caravan Park Villa "Karloning"	128	129,579	0	0	0	0	0	0	129,579	129,579	129,579	(465)	0	0
Community Hub	129	925,528	0	0	0	0	0	0	925,528	925,528	925,528	(1,083)	0	0
Total		1,797,072	0	0	0	0	0	0	1,797,072	1,797,072	1,797,072	(4,291)	0	0
Current borrowings		-0							-0					
Non-current borrowings		1,797,072							1,797,072					
		1,797,072							1,797,072					

All debenture repayments were financed by general purpose revenue.

Unspent borrowings

Particulars	**Date Borrowed**	**Unspent Balance 2026**	**Borrowed During Year**	**Expended During Year**	**Unspent Balance 31 July 2026**
		$	$	$	$
Community Hub	1/05/2026	925,528	0	0	925,528
		925,528	0	0	**925,528**

KEY INFORMATION

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

Fair values of borrowings are not materiallly 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. Non-current borrowings fair values are based on discounted cash flows using a current borrowing rate.

LEASE LIABILITIES

The Shire does not have any lease liabilities to report.

KEY INFORMATION

At inception of a contract, the Shire assesses if the contract contains or is a lease. A contract is or contains a lease, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. At the commencement date, a right of use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

All contracts classified as short-term leases (i.e. a lease with a remaining term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

Reserve accounts

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	$	$	$	$	$	$	$	$	$
Restricted by Council									
Leave Reserve	163,805.23	0.00	0.00	0.00	0.00	0.00	0.00	163,805.23	163,805.23
Plant Reserve	440,345.71	0.00	0.00	0.00	0.00	0.00	0.00	440,345.71	440,345.71
Community Hub Reserve	601,528.03	0.00	0.00	0.00	0.00	0.00	0.00	601,528.03	601,528.03
Building & Residential Land Reserve	257,686.11	0.00	0.00	0.00	0.00	0.00	0.00	257,686.11	257,686.11
Seniors Housing Reserve	37,834.31	0.00	0.00	0.00	0.00	0.00	0.00	37,834.31	37,834.31
IT Upgrades Reserve	15,314.54	0.00	0.00	0.00	0.00	0.00	0.00	15,314.54	15,314.54
CRC Reserve	182,222	0.00	0.00	0.00	0.00	0.00	0.00	182,222	182,222
Transport Infrastructure Reserve	27,184	0.00	0.00	0.00	0.00	0.00	0.00	27,184	27,184
Pool Reserve	223,610	0.00	0.00	0.00	0.00	0.00	0.00	223,610	223,610
White St & Lansdell St JV Reserve	8,777.73	0.00	0.00	0.00	0.00	0.00	0.00	8,778	8,778
	1,958,307.45	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**1,958,307.45**	**1,958,307.45**

OPERATING ACTIVITIES
NOTE 13
OTHER CURRENT LIABILITIES

Other current liabilities	Note	Opening Balance 1 July 2026	Liability Increase	Liability Reduction	Closing Balance 31 July 2026
		$	$	$	$
Other liabilities					
- Contract liabilities		0	30,541	0	30,541
- Capital grant/contribution liabilities		392,968	625,641	0	1,018,608
Total other liabilities		392,968	656,182	0	1,049,150
Employee Related Provisions					
Annual leave		86,284	0	0	86,284
Long service leave		52,974	0	0	52,974
Provision For Annual Leave On-Costs (Current)		11,993	0	0	11,993
Provision For LSL On-Costs (Current)		31,817	0	0	31,817
Total Employee Related Provisions		183,068	0	0	183,068
Total other current assets		**576,035**	**656,182**	**0**	**1,232,217**

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 14 and 15

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.

NOTE 14
OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability				Grants, subsidies and contributions revenue			
	Liability 1 July 2026	Increase in Liability	Liability Reduction (As revenue)	Current Liability 31 Jul 2026	Adopted Budget Revenue	Amended YTD Budget	Amended Annual Budget	YTD Revenue Actual
	$	$	$	$	$	$	$	$
Operating grants and subsidies								
Law, order, public safety								
DFES Grant - Operating Bush Fire Brigade	0	0	0	0	0	0	0	4,533
Education and welfare								
CRC - DPIRD Service Agreement Income	0	30,541	0	30,541	0	0	0	0
CRC - Dept of Human Services Service Agreement Income	0	0	0	0	0	0	0	810
Transport								
Direct Grant (MRWA)	0	0	0	0	0	0	0	213,299
	0	**30,541**	**0**	**30,541**	**0**	**0**	**0**	**218,642**
Operating contributions								
Governance								
Inpex Contribution - Storm Rose Revegetation Project	0	0	0	0	0	0	0	6,015
Economic services								
Donations to the Shire	0	0	0	0	0	0	0	241
	0	**0**	**0**	**0**	**0**	**0**	**0**	**6,256**
TOTALS	**0**	**30,541**	**0**	**30,541**	**0**	**0**	**0**	**224,898**

NOTE 15
CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities: Liability 1 July 2026	Increase in Liability	Liability Reduction (As revenue)	Current Liability 31 Jul 2026	Capital grants, subsidies and contributions revenue: Adopted Budget Revenue	Amended YTD Budget	Amended Annual Budget	YTD Revenue Actual
	$	$	$	$	$	$	$	$
Capital grants and subsidies								
Transport								
RRG - Mukinbudin-Bonnie Rock Road Renewal - Income	0	215,371	0	215,371	0	0	0	0
WSFN - Nungarin North Rd Renewal - Income	0	410,270	0	410,270	0	0	0	0
Economic services								
MRWA Growing Regions Program - Community Hub Grant Income	392,968	0	0	392,968	0	0	0	0
	392,968	**625,641**	**0**	**1,018,608**	**0**	**0**	**0**	**0**

NOTE 16
BONDS & DEPOSITS HELD AND TRUST FUNDS

In previous years, bonds and deposits were held as trust monies. They are still reported in this Note but also included in Restricted Cash - Bonds and Deposits and as a current liability in the books of Council.

Trust 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 2026	Amount Received	Amount Paid	Closing Balance 31 Jul 2026
		$	$	$	$
Restricted Cash - Bonds and Deposits					
Department of Transport Licensing		10,604	19,217	(29,822)	**0**
Building Service Levy		0	4,474	0	**4,474**
Other Restricted Funds		1,075	0	0	**1,075**
Staff Social Club		1,477	280	0	**1,757**
Gym Bonds		1,980	0	0	**1,980**
Soil Conservation		13,166	0	0	**13,166**
	Sub-Total	28,303	23,971	(29,822)	**22,452**
Trust Funds					
Other Trust Funds		1	0	0	**1**
	Sub-Total	1	0	0	**1**
		28,304	**23,971**	**(29,822)**	**22,453**

NOTE 17
BUDGET AMENDMENTS

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

GL/JOB Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				$	$	$	$
	Budget adoption		Opening Surplus(Deficit)				0
							0
				0	**0**	**0**	**0**