

# SHIRE OF CUNDERDIN

## MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) For the Period Ended 31 May 2026

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

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**SHIRE OF CUNDERDIN**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 May 2026**

	Note	Amended Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
<b>Opening Funding Surplus (Deficit)</b>	3	2,050,014	2,050,014	<b>2,050,015</b>	1	0%	
<b>Revenue from operating activities</b>							
Rates	8	2,626,172	2,626,172	<b>2,615,142</b>	(11,030)	(0%)	
Operating Grants, Subsidies and Contributions		0					
		1,859,781	1,704,799	<b>1,736,228</b>	31,429	2%	
Fees and Charges		505,674	463,535	<b>601,371</b>	137,837	30%	😊
Interest Earnings		71,200	65,267	<b>99,658</b>	34,391	53%	😊
Other Revenue		13,100	12,008	<b>20,260</b>	8,252	69%	
Profit on Disposal of Assets	10	21,000	19,250	<b>20,834</b>	1,584	8%	
		<b>5,096,927</b>	<b>4,891,031</b>	<b>5,093,493</b>			
<b>Expenditure from operating activities</b>							
Employee Costs		(2,381,708)	(2,183,232)	<b>(1,773,077)</b>	410,156	19%	😊
Materials and Contracts		(1,762,285)	(1,615,428)	<b>(1,449,599)</b>	165,829	10%	😊
Utility Charges		(295,995)	(271,329)	<b>(245,534)</b>	25,795	10%	
Depreciation on Non-Current Assets		(3,513,435)	(3,220,649)	<b>(3,343,929)</b>	(123,280)	(4%)	
Interest Expenses	9	(44,484)	(40,777)	<b>(41,160)</b>	(383)	(1%)	
Insurance Expenses		(242,755)	(242,755)	<b>(240,758)</b>	1,997	1%	
Other Expenditure		(85,175)	(78,077)	<b>(69,611)</b>	8,466	11%	
Loss on Disposal of Assets	10	(10,000)	(9,167)	<b>(40,051)</b>	(30,884)	(337%)	😞
		<b>(8,335,837)</b>	<b>(7,661,414)</b>	<b>(7,203,719)</b>			
<b>Operating activities excluded from budget</b>							
Add back Depreciation		3,513,435	3,220,649	<b>3,343,929</b>	123,280	(4%)	
Adjust (Profit)/Loss on Asset Disposal	10	(11,000)	(10,083)	<b>19,218</b>	29,301	(291%)	
Adjust Provisions and Accruals		0	0	<b>0</b>	0	0%	
<b>Amount attributable to operating activities</b>		<b>263,525</b>	<b>440,182</b>	<b>1,252,920</b>			
<b>Investing activities</b>							
Grants, Subsidies and Contributions		3,166,755	2,902,859	<b>2,772,951</b>	(129,908)	(4%)	
Proceeds from Disposal of Assets	10	295,000	270,417	<b>55,909</b>	(214,508)	(79%)	😞
Purchase property, plant and equipment	11	(1,874,200)	(1,718,017)	<b>(1,451,540)</b>	266,477	16%	😊
Purchase and construction of infrastructure	11	(4,870,561)	(4,464,681)	<b>(3,900,862)</b>	563,819	13%	😊
<b>Amount attributable to investing activities</b>		<b>(3,283,006)</b>	<b>(3,009,422)</b>	<b>(2,523,542)</b>			
<b>Financing Activities</b>							
Transfer from Reserves	7	1,037,000	950,583	<b>591,000</b>	(359,583)	(38%)	😞
Repayment of Debentures	9	(67,405)	(67,405)	<b>(67,406)</b>	(1)	(0%)	
Transfer to Reserves	7	(170,000)	(155,833)	<b>(191,006)</b>	(35,173)	(23%)	😞
<b>Amount attributable to financing activities</b>		<b>799,595</b>	<b>727,345</b>	<b>332,588</b>			
<b>Closing Funding Surplus (Deficit)</b>	3	<b>(169,872)</b>	<b>208,119</b>	<b>1,111,981</b>	903,861	434%	😊

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

More Revenue OR Less Expenditure 😊  
Less Revenue OR More Expenditure 😞

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

**SHIRE OF CUNDERDIN**  
**STATEMENT OF FINANCIAL POSITION**  
For the Period Ended 31 May 2026

	NOTE	31/05/2026	30/06/2025
		\$	\$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	4	3,381,534	5,093,884
Trade and other receivables	6	143,198	(31,437)
<b>TOTAL CURRENT ASSETS</b>		<u>3,524,732</u>	<u>5,062,446</u>
<b>NON-CURRENT ASSETS</b>			
Other receivables	6	38,658	38,658
Property, plant and equipment	11	19,760,196	19,284,974
Infrastructure	11	100,929,019	99,455,894
<b>TOTAL NON-CURRENT ASSETS</b>		<u>120,727,872</u>	<u>118,779,525</u>
<b>TOTAL ASSETS</b>		<u>124,252,605</u>	<u>123,841,972</u>
<b>CURRENT LIABILITIES</b>			
Trade and other payables		489,062	688,748
Current portion of long term borrowings	9	0	67,406
Provisions		341,644	341,644
<b>TOTAL CURRENT LIABILITIES</b>		<u>830,706</u>	<u>1,097,798</u>
<b>NON-CURRENT LIABILITIES</b>			
Long term borrowings	9	685,046	685,046
Provisions		66,359	66,359
<b>TOTAL NON-CURRENT LIABILITIES</b>		<u>751,405</u>	<u>751,405</u>
<b>TOTAL LIABILITIES</b>		<u>1,582,111</u>	<u>1,849,203</u>
<b>NET ASSETS</b>		<u><b>122,670,494</b></u>	<u><b>121,992,769</b></u>
<b>EQUITY</b>			
Retained surplus		8,313,498	7,235,780
Reserves - cash backed	7	1,785,732	2,185,727
Revaluation surplus		112,571,263	112,571,263
<b>TOTAL EQUITY</b>		<u><b>122,670,494</b></u>	<u><b>121,992,769</b></u>

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

**SHIRE OF CUNDERDIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 May 2026**

**1: Basis of Preparation and Significant Accounting Policies**

**BASIS OF PREPARATION**

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

**Local Government Act 1995 requirements**

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

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

The *Local Government (Financial Management) Regulations 1996* regulation 34 prescribes content of the financial report. Supporting information does not form part of the financial report.

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

**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.

**Judgements and 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 that are 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:

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, infrastructure and investment property
- estimation of uncertainties made in relation to lease accounting
- estimated useful life of intangible assets

**SIGNIFICANT ACCOUNTING POLICIES**


Significant accounting policies utilised in the preparation of these statements are as described within the 2025-2026 Annual Budget. Please refer to the adopted budget document for details of these policies.











**SHIRE OF CUNDERDIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 31 May 2026

**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 budget materially. The material variance adopted by Council for the 2025/26 Financial Year is \$10,000 or 10% whichever is the greater.

 More Revenue OR Less Expenditure

 Less Revenue OR More Expenditure

	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
<b>Operating Income</b>					
Rates	(11,030)	0%			
Operating Grants, Subsidies and Contributions	31,429	2%			
Fees and Charges	137,837	30%		Permanent	Rubbish collection levies are recognised as revenue at the time of raising the charges, not when they are received. Revenue from sale of standpipe water is higher than expected.
Interest Earnings	34,391	53%		Permanent	Interest earned on Reserve Funds higher than expected. Interest earned on Reserves is reinvested into each account
Other Revenue	8,252	69%			
Profit on Disposal of Assets	1,584	8%			
<b>Operating Expense</b>					
Employee Costs	410,156	19%		Permanent	Expenditure is lower than anticipated due to staff movements during the year
Materials and Contracts	165,829	10%		Timing	Variance relates to the timing for payment of goods and services relating to refuse collection, Doctors service, fuel & oils, building and plant maintenance
Utility Charges	25,795	10%			
Depreciation on Non-Current Assets	(123,280)	-4%			
Interest Expenses	(383)	-1%			
Insurance Expenses	1,997	1%			
Other Expenditure	8,466	11%			
Loss on Disposal of Assets	(30,884)	-337%		Permanent	The Toy Library building was written out of the asset register as it was demolished several years ago.
<b>Operating activities excluded from budget</b>					
Add back Depreciation	123,280	-4%			
Adjust (Profit)/Loss on Asset Disposal	29,301	-291%			
<b>Investing Activities</b>					
Grants, Subsidies and Contributions	(129,908)	-4%			
Proceeds from Disposal of Assets	(214,508)	-79%		Timing	A number of plant items will be disposed of in the coming months.
Purchase property, plant and equipment	266,477	16%		Timing	The Watt St land development is progressing
Purchase and construction of infrastructure	563,819	13%		Timing	Variance relates largely to the Pool and Wellness Hub project which has been demolished
<b>Financing Activities</b>					
Transfer from Reserves	(359,583)	-38%		Timing	Final transfers to and from Reserve accounts will be processed in June
Repayment of Debentures	(1)	0%			
Transfer to Reserves	(35,173)	(23%)		Timing	Final transfers to and from Reserve accounts will be processed in June
<b>Opening Funding Surplus(Deficit)</b>	<b>1</b>	<b>0%</b>			

**SHIRE OF CUNDERDIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 May 2026**

**3: Net Current Funding Position**

Positive=Surplus (Negative=Deficit)

	Note	Last Years Actual Closing 30 June 2025	Last Years Actual Closing - Per Adopted Budget 30 June 2025	Current 31 May 2026
		\$		\$
<b>Current Assets</b>				
Cash Unrestricted	4	2,908,157	3,710,700	1,595,802
Cash Restricted	4	2,185,727	1,457,465	1,785,732
Receivables - Rates		147,881	147,661	159,298
Receivables - Other		(97,995)	(196,702)	38,486
Interest / ATO Receivable/Trust		(81,323)	(81,323)	(54,586)
Inventories		0	0	0
		5,062,446	5,037,801	3,524,732
<b>Less: Current Liabilities</b>				
Payables		(226,373)	(203,881)	(26,687)
Current Borrowings		(67,406)	(67,405)	0
Contract Liabilities		(462,375)	(364,627)	(462,375)
Provisions		(341,644)	(243,604)	(341,644)
		(1,097,798)	(879,517)	(830,706)
Net Current Assets		3,964,649	4,158,284	2,694,026
Less: Cash Reserves	7	(2,185,727)	(2,185,728)	(1,785,732)
<b>Plus: Current Borrowings included in Budget</b>		67,406	67,405	0
<b>Plus: Employee Provisions</b>		203,687	203,687	203,687
<b>Net Current Funding Position</b>		<b>2,050,015</b>	<b>2,243,648</b>	<b>1,111,981</b>

**Comments - Net Current Funding Position**

**SHIRE OF CUNDERDIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 May 2026**

**4: Cash and Investments**

	Unrestricted	Restricted	Trust	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
<b>(a) Cash Deposits</b>							
Municipal Bank Account	575,535		0	575,535	Bendigo	0.00%	At Call
Municipal Bank Account	1,018,752			1,018,752	Westpac	0.00%	At Call
Trust Bank Account			14,474	14,474	Westpac	0.00%	At Call
Cash On Hand	700			700			On Hand
<b>(b) Term Deposits</b>							
Reserve Funds		1,785,521		1,785,521	Bendigo	4.10%	22/06/2025
Reserve Funds	0	212		212	Westpac	0.45%	At Call
	<b>1,594,987</b>	<b>1,785,732</b>	<b>14,474</b>	<b>3,395,193</b>			

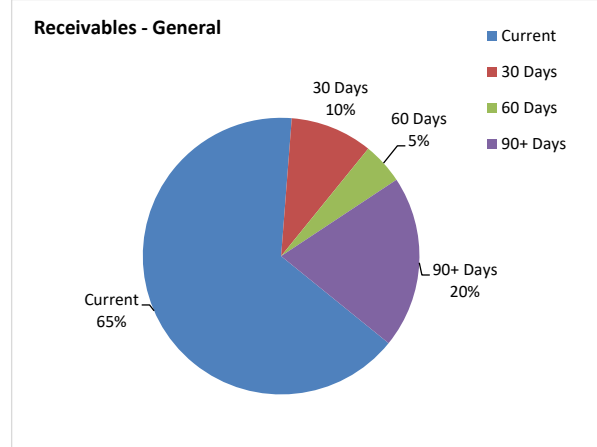
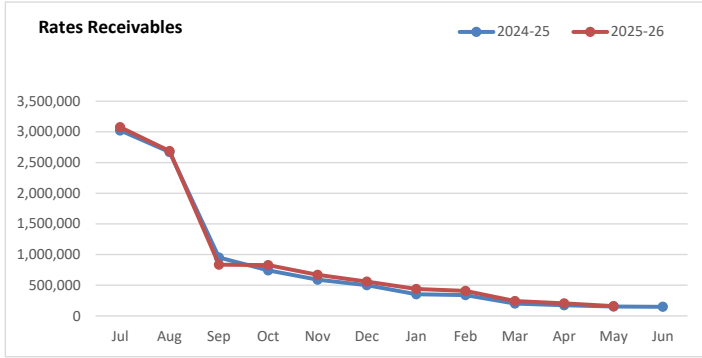
**Comments/Notes - Investments**

The above balances are the funds held in bank accounts and on hand as at reporting date.

**SHIRE OF CUNDERDIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 May 2026**

**5: Receivables**

Receivables - Rates Receivables		Receivables - General					Total
		Current	30 Days	60 Days	90+ Days		
Opening Arrears Previous Years	\$147,881	\$	\$	\$	\$	\$	
Levied this year	\$2,963,425	105,238	15,477	7,803	32,410	160,928	
<u>Less</u> Collections to date	-\$2,952,008	<b>Balance per Trial Balance</b>					
Equals Current Outstanding	<b>\$159,298</b>	Sundry Debtors					160,928
<b>Net Rates Collectable</b>	<b>\$159,298</b>	<b>Total Receivables General Outstanding (includes GST)</b>					<b>160,928</b>
% Collected	94.88%						



Comments/Notes - Rates Receivables

Comments/Notes - Receivables General

**SHIRE OF CUNDERDIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 May 2026**

**6: Cash Backed Reserves**

Name	Opening Balance	Budget Interest In	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$		\$	\$	\$	\$
Reserves Plant Replacement	267,688	9,798	8,698	0	0	(150,000)	(150,000)	127,486	126,387
Reserves Staff Entitlements	203,687	7,454	6,618	0	0	0	0	211,141	210,305
Reserves Airfield	122,254	4,475	3,969	0	0	0	0	126,729	126,223
Reserves Community Bus	4,527	166	149	10,000	10,000	0	0	14,693	14,676
Reserves Asset Replacement	335,145	2,267	10,885	10,000	10,000	(300,000)	0	47,412	356,030
Reserves Buildings	514,286	8,823	16,708	10,000	10,000	(525,000)	(441,000)	8,109	99,994
Reserves Cunderdin Museum	69,774	2,554	2,265	15,000	15,000	(62,000)	0	25,328	87,039
Reserves Sporting Surfaces Replacement	185,760	1,799	6,036	25,000	25,000	0	0	212,559	216,795
Reserves AAA	227,796	8,338	7,399	45,000	45,000	0	0	281,134	280,194
Reserves Swimming Pool	254,811	4,326	8,279	5,000	5,000	0	0	264,137	268,090
	<b>2,185,727</b>	<b>50,000</b>	<b>71,006</b>	<b>120,000</b>	<b>120,000</b>	<b>(1,037,000)</b>	<b>(591,000)</b>	<b>1,318,727</b>	<b>1,785,732</b>

**Comments**

Reserve funds are fully cash-backed in a term Deposit and Bank Account - Refer to Note 4.

**SHIRE OF CUNDERDIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 May 2026**

**7: Rating Information**

	Rate in	Number of Properties	Rateable Value	Original Budget				YTD Actual			
				Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Differential General Rate</b>											
GRV	0.10991	397	6,363,773	699,461	0	0	699,461	699,461	6,045	741	706,248
UV	0.00392	259	433,921,000	1,701,838	0	0	1,701,838	1,701,838	470	-	1,702,308
<b>Sub-Totals</b>		<b>656</b>	<b>440,284,773</b>	<b>2,401,299</b>	<b>0</b>	<b>0</b>	<b>2,401,299</b>	<b>2,401,300</b>	<b>6,515</b>	<b>741</b>	<b>2,408,556</b>
<b>Minimum Payment</b>	<b>Minimum</b>										
	<b>\$</b>										
GRV	853.00	93	217,737	79,329	0	0	79,329	79,329	-	-	79,329
UV	853.00	124	13,145,900	105,772	0	0	105,772	105,772	-	-	105,772
Mining	853.00	11	80,272	9,383	0	0	9,383	9,383	2,201	-	7,182
<b>Sub-Totals</b>		<b>228</b>	<b>13,443,909</b>	<b>194,484</b>	<b>0</b>	<b>0</b>	<b>194,484</b>	<b>194,484</b>	<b>2,201</b>	<b>-</b>	<b>192,283</b>
<b>Amount from General Rates</b>		<b>884</b>	<b>453,728,682</b>	<b>2,595,783</b>	<b>0</b>	<b>0</b>	<b>2,595,783</b>	<b>2,595,784</b>		<b>741</b>	<b>2,600,838</b>
Ex-Gratia Rates							30,388				30,389
Rates written off							0			-	16,085
<b>Totals</b>							<b>2,626,171</b>				<b>2,615,142</b>

**Comments - Rating Information**

186 properties are on the instalment plan; the second of four instalments is due on 11 November 2025

**SHIRE OF CUNDERDIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 May 2026**

**8: Information on Borrowings**

**(a) Debenture Repayments**

Particulars	01 Jul 2025	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
				\$	\$	\$	\$	\$	\$
<b>Recreation and Culture</b>									
Loan 76 - Recreation Centre	753,277	0	0	67,406	67,405	685,871	685,872	38,483	38,484
	753,277	0	0	67,406	67,405	685,871	685,872	38,483	38,484

**(b) New Debentures**

The Shire does not intend to undertake any new borrowings during the 2025/2026 year

**(c) Unspent Debentures**

The Shire has no unspent debentures.

**(d) Overdraft**

The Shire has no overdraft facility.

**SHIRE OF CUNDERDIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 May 2026**

**9: Disposal of Assets**

Asset Number	Asset Description	Program	YTD Actual				Budget			
			Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
			\$	\$	\$	\$	\$	\$	\$	
<b>Land and Buildings</b>										
1093	Playgroup Building (Toy Library)	Education & Welfare	30,051	0	0	(30,051)	0	0	0	0
<b>Plant and Equipment</b>										
1330	Doctors vehicle - Isuzu MUX	Health	25,000	15,000	0	(10,000)	0	15,000	15,000	0
3019	CEO's vehicle - Ford Everest	Other Property & Services	0	0	0	0	0	40,000	40,000	0
75	DCEO's vehicle - Isuzu Dmax	Other Property & Services	20,076	40,909	20,834	0	0	40,000	40,000	0
			<b>75,127</b>	<b>55,909</b>	<b>20,834</b>	<b>(40,051)</b>	<b>0</b>	<b>95,000</b>	<b>95,000</b>	<b>0</b>

**SHIRE OF CUNDERDIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 31 May 2026

**10: Capital Expenditure**

Assets	Account/Job	Budget			YTD Actual			Comment	
		Amended budget	YTD Budget	YTD Variance	New/Upgrade	Renewal	Total YTD		
			\$	\$	%	\$	\$	\$	
<b>Land and Buildings</b>									
<b>Law, Order &amp; Public Safety</b>									
Ygnattering Fire Station	051400	14,400	13,200	1,200	9%		14,400	14,400	DFES funding
<b>Housing</b>									
Staff Housing - Yilgarn Street	091401	190,000	174,163	(3,630)	-2%	170,533		170,533	
Other Housing - Mitchell Street	092401	212,000	194,337	17,513	9%	211,850		211,850	
<b>Community amenities</b>									
Watt Street land development	106400	400,000	366,663	(149,968)	-41%	216,695		216,695	
<b>Recreation &amp; Culture</b>									
Museum - conservation works on No 3 pump station	PRJCT3	62,000	56,837	(56,837)	-100%		0	0	Australian Heritage Grants
<b>Total - Land and Buildings</b>		<b>878,400</b>	<b>805,200</b>	<b>(191,722)</b>	<b>-24%</b>	<b>599,078</b>	<b>14,400</b>	<b>613,478</b>	
<b>Recreation &amp; Culture</b>									
CCTV	113401	20,000	18,337	(18,337)	-100%	0		0	
<b>Transport</b>									
Signage updates - new Logo	SGNLOG	30,000	27,500	(27,500)	-100%	0		0	
<b>Other Property &amp; Services</b>									
Computers for Depot & Office	145401	25,000	22,913	(8,563)	-37%	14,350		14,350	
<b>Total - Furniture and Equipment</b>		<b>75,000</b>	<b>68,750</b>	<b>(54,400)</b>	<b>-79%</b>	<b>14,350</b>	<b>0</b>	<b>14,350</b>	
<b>Plant , Equip. &amp; Vehicles</b>									
<b>Health</b>									
Purchase Plant & Equipment - Other Health	076401	75,000	68,750	(10,150)	-15%		58,600	58,600	Doctors Vehicle
<b>Transport</b>									
Purchase Plant & Equipment - Road Plant Purchases	123400	715,800	656,150	50,606	8%		706,756	706,756	
Purchase Plant - Administration	145400	130,000	119,163	(60,808)	-51%		58,355	58,355	Admin vehicles
<b>Total - Plant and Equipment</b>		<b>920,800</b>	<b>844,063</b>	<b>(20,352)</b>	<b>-2%</b>	<b>0</b>	<b>823,711</b>	<b>823,711</b>	
<b>Roads</b>									
<b>Transport</b>									
Southern Brook Rd - RRG	R016	643,330	589,721	31,543	5%		621,264	621,264	
Goldfields Rd - RRG Project	R170	0	0	1,029	0%		1,029	1,029	2024/25
Cunderdin-Wyalkatchem Rd	R166	0	0	182,895	0%		182,895	182,895	
Moore Rd - RRG	R012	0	0	199,797	0%		199,797	199,797	
Construction - Cunderdin - Wyalkatchem Rd	C166	108,000	99,000	(73,336)	-74%		25,664	25,664	
Construction - Goomalling - Meckering Rd	C002	0	0	568	0%		568	568	2024/25
Construction - Meckering - Dowerin Rd	C169	0	0	4,250	0%		4,250	4,250	2024/25
Roads WSNF Development Funds ( Expenditure)	121411	165,000	151,250	42,490	28%		193,740	193,740	
Roads WSNF Construction	121410	0	0	2,475	0%		2,475	2,475	
Broads Road R2R	T038	183,299	168,025	(161,870)	-96%		6,155	6,155	
Hardy Road R2R	T039	181,580	166,452	(161,382)	-97%		5,070	5,070	
Warding Road R2R	T040	183,792	168,476	(159,948)	-95%		8,528	8,528	

**SHIRE OF CUNDERDIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 31 May 2026

**10: Capital Expenditure**

Assets	Account/Job	Budget				YTD Actual		Total YTD	Comment
		Amended budget	YTD Budget	YTD Variance	New/Upgrade	Renewal			
			\$	\$	%	\$	\$	\$	
Fleay Road R2R	T157	182,623	167,409	(3,746)	-2%		163,663	163,663	
Throssel Street R2R	T045	0	0	7,683	0%		7,683	7,683	
Shorter Rd- R2R Projects	T068	0	0	10,949	0%		10,949	10,949	2024/25
Carter Doodenanning Road - R2R Projects	T011	0	0	18,706	0%		18,706	18,706	2024/25
Leeson Rd - R2R Projects	T025	0	0	247	0%		247	247	2024/25
Southern Brook Road	T016	0	0	30,760	0%		30,760	30,760	2024/25
Scaddan RD - R2R Project	T019	0	0	3,317	0%		3,317	3,317	2024/25
Quairading Rd - R2R Project	T164	0	0	329	0%		329	329	2024/25
Tree Clearing - Roadside - LRCI	TREECL	0	0	19,664	0%		19,664	19,664	
<b>Total - Roads</b>		<b>1,647,624</b>	<b>1,510,333</b>	<b>(3,582)</b>	<b>0%</b>	<b>0</b>	<b>1,506,751</b>	<b>1,506,751</b>	
<b>Footpaths</b>									
Shared Path Project 2024/25 (Forrest and Mitchell Streets)	SPP25	366,128	335,621	(89,883)	-27%	245,738		245,738	
Shared Path Project 2025/26 (year 2)	SPP26	0	0	45,346	0%	45,346		45,346	
Active Transport Grant Expenditure	121415	170,436	156,233	(77,919)	-50%	78,314		78,314	
<b>Total - Footpaths</b>		<b>536,564</b>	<b>491,854</b>	<b>(122,455)</b>	<b>-25%</b>	<b>369,399</b>	<b>0</b>	<b>369,399</b>	
<b>Bridges</b>									
Bridge 4683 Reynolds Rd- SLK 2.45	BGE4	60,000	55,000	(55,000)	-100%		0	0	
<b>Total - Airport</b>		<b>60,000</b>	<b>55,000</b>	<b>(55,000)</b>	<b>-100%</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Airport</b>									
Regional Airports Program Grant Expenditure	126004	200,000	183,337	42,417	23%	225,754		225,754	
<b>Total - Airport</b>		<b>200,000</b>	<b>183,337</b>	<b>42,417</b>	<b>23%</b>	<b>225,754</b>	<b>0</b>	<b>225,754</b>	
<b>Other Infrastructure</b>									
<b>Law, Order &amp; Public Safety</b>									
2x tanks at Airfield for fire fighting 24/25	051403	57,500	52,712	10,713	20%	63,425	0	63,425	Community Water Supplies Prog
Cunderdin Emergency Power supply 23/24	053402	11,900	10,912	954	9%	11,866	0	11,866	
Meckering Emergency Power supply 24/25	053403	164,000	150,337	13,567	9%	163,904	0	163,904	Disaster Ready Funding
<b>Recreation &amp; Culture</b>									
Pool & Wellness Hub development	112004	1,072,073	982,729	(462,682)	-47%	520,047		520,047	Growing Regions Funding
Cunderdin Rec Centre - Oval Irrigation Project	113403	100,000	91,663	(20,417)	-22%		71,246	71,246	Cunderdin Oval Irrigation
Cricket Pitch development	134070	88,400	81,037	7,417	9%	88,454		88,454	CSRFF funding
Play Our Way ( Basketball and Netball Courts) Grant Expenditure	134080	932,500	854,788	25,227	3%	880,015		880,015	
<b>Total - Other Infrastructure</b>		<b>2,192,973</b>	<b>2,010,217</b>	<b>(450,454)</b>	<b>-11%</b>	<b>1,727,711</b>	<b>71,246</b>	<b>1,798,957</b>	
<b>Capital Expenditure Total</b>		<b>6,744,761</b>	<b>6,182,715</b>	<b>(830,313)</b>	<b>-13%</b>	<b>2,936,293</b>	<b>2,416,109</b>	<b>5,352,402</b>	