



TOWN OF  
**VICTORIA PARK**



# **MONTHLY FINANCIAL REPORT**

**For the month ended 31 March 2026**



**WE'RE OPEN  
VIC PARK**

## Table of Contents

<b>STATEMENT OF FINANCIAL ACTIVITY</b>	<b>3</b>
<b>STATEMENT OF FINANCIAL POSITION</b>	<b>6</b>
<b>EXPLANATION OF MATERIAL VARIANCES</b>	<b>7</b>
<b>BASIS OF PREPARATION</b>	<b>11</b>
<b>SUPPLEMENTARY INFORMATION</b>	<b>13</b>
<b>1. Net Current Asset</b>	<b>13</b>
<b>2. Graphical Presentation</b>	<b>14</b>
<b>3. Cash and Financial Assets</b>	<b>15</b>
<b>4. Borrowings</b>	<b>16</b>
<b>5. Reserve Accounts</b>	<b>17</b>
<b>6. Capital Acquisitions</b>	<b>18</b>
<b>7. Receivables</b>	<b>22</b>
<b>8. Payables</b>	<b>24</b>
<b>9. Grants, Subsidies and Contributions</b>	<b>25</b>

**STATEMENT OF FINANCIAL ACTIVITY**
**For the month ended 31 March 2026**

Notes	Annual Revised Budget \$	YTD		YTD		▲ - Over Budget ▼ - Under Budget ■ - Commentary
		Budget	Actual	Variance		
		(a) \$	(b) \$	(a) - (b) = (c) \$	(c) / (a) %	
<b>OPERATING ACTIVITIES</b>						
<b>Revenue from operating activities</b>						
Rates	55,598,047	55,572,347	55,594,819	22,472	0%	▲
Grants, subsidies and contributions	2,717,140	2,040,637	769,421	(1,271,216)	-62%	▼
Fees and charges	10,923,274	8,419,251	8,945,539	526,288	6%	▲
Interest revenue	4,002,855	3,005,406	2,890,246	(115,160)	-4%	▼
Other revenue	764,352	585,132	803,318	218,186	37%	▲
Profit on asset disposals	20,319	10,159	0	(10,159)	-100.0%	▼
	<b>74,025,987</b>	<b>69,632,932</b>	<b>69,003,344</b>			
<b>Expenditure from operating activities</b>						
Employee costs	(30,067,659)	(21,935,986)	(22,552,575)	616,589	3%	▲
Materials and contracts	(26,294,855)	(19,479,874)	(17,990,878)	(1,488,996)	-8%	▼
Utility charges	(2,011,809)	(1,587,060)	(1,527,161)	(59,899)	-4%	▼
Depreciation	(12,277,614)	(9,208,211)	(9,948,733)	740,522	8%	▲
Finance costs	(109,473)	(88,532)	(72,845)	(15,687)	-18%	▼
Insurance	(635,163)	(633,152)	(586,777)	(46,375)	-7%	▼
Other expenditure	(1,747,870)	(1,503,067)	(1,425,465)	(77,602)	-5%	▼
Loss on asset disposals	(101,153)	(50,577)	0	(50,577)	-100%	▼
	<b>(73,245,596)</b>	<b>(54,486,459)</b>	<b>(54,104,434)</b>			
<b>Non-cash amounts excluded from operating activities</b>						
	1(b)	<b>(12,358,448)</b>	<b>(9,248,629)</b>	<b>(10,383,035)</b>		
<b>Amount attributable to operating activities</b>		<b>13,138,839</b>	<b>24,395,102</b>	<b>25,281,946</b>		

**STATEMENT OF FINANCIAL ACTIVITY (CONTINUED)**

Notes	Annual Revised	YTD		YTD		▲ - Over Budget
	Budget	Budget	Actual	Variance		▼ - Under Budget
		(a)	(b)	(a) - (b) = (c)	(c) / (a)	■ - Commentary
	\$	\$	\$	\$	%	
<b>INVESTING ACTIVITIES</b>						
<b>Inflows from investing activities</b>						
Capital grants, subsidies and contributions	9,659,397	7,205,951	3,646,582	(3,559,369)	49%	▼
Proceeds from disposal of assets	214,050	157,500	85,091	(72,409)	46%	▼
Distributions from investments in associates	3,750,000	3,750,000	2,916,667	(833,333)	22%	▼
	<b>13,623,447</b>	<b>11,113,451</b>	<b>6,648,339</b>			
<b>Outflows from investing activities</b>						
Purchase of property, plant and equipment	(4,369,285)	(3,426,317)	(2,251,498)	(1,174,819)	-34%	▼
Purchase and construction of infrastructure	(27,829,220)	(21,351,955)	(11,497,007)	(9,854,948)	-46%	▼
	<b>(32,198,505)</b>	<b>(24,778,272)</b>	<b>(13,748,506)</b>			
<b>Amount attributable to investing activities</b>	<b>(18,575,058)</b>	<b>(13,664,821)</b>	<b>(7,100,166)</b>			
<b>FINANCING ACTIVITIES</b>						
<b>Inflows from financing activities</b>						
Proceeds from borrowings	2,200,000	2,200,000	0	2,200,000	-100.0%	▲
Transfer from reserves	9,623,320	7,056,640	298,822	6,757,818	-96%	▲
	<b>11,823,320</b>	<b>9,256,640</b>	<b>298,822</b>			
<b>Outflows from financing activities</b>						
Repayment of borrowings	(2,954,387)	(2,802,253)	(1,472,004)	(1,330,249)	-47%	▼
Payment of principal portion of lease liabilities	-	-	(10,154)	10,154	No Budget	▲
Transfer to reserves	(8,691,838)	(7,319,260)	(1,846,100)	(5,473,160)	-75%	▼
	<b>(11,646,225)</b>	<b>(10,121,513)</b>	<b>(3,328,258)</b>			
<b>Amount attributable to financing activities</b>	<b>177,095</b>	<b>(864,873)</b>	<b>(3,029,436)</b>			

**STATEMENT OF FINANCIAL ACTIVITY (CONTINUED)**

	Notes	Annual Revised	YTD		YTD		▲ - Over Budget ▼ - Under Budget ■ - Commentary
		Budget	Budget	Actual	Variance		
		\$	(a)	(b)	(a) - (b) = (c)	(c) / (a)	
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>							
<b>Surplus / (deficit) at the start of the financial year</b>	2(a)	5,259,124	5,259,124	5,259,128	4	0%	▲
Amount attributable to operating activities		13,138,839	24,395,102	25,281,946	886,844	4%	▲
Amount attributable to investing activities		(18,575,058)	(13,664,821)	(7,100,166)	6,564,655	-48%	▲
Amount attributable to financing activities		177,095	(864,873)	(3,029,436)	(2,164,563)	250%	▼
<b>Surplus / (deficit) after imposition of general rates</b>		<b>0</b>	<b>15,124,532</b>	<b>20,411,471</b>	5,286,939	35%	▲

**STATEMENT OF FINANCIAL POSITION**
**For the month ended 31 March 2026**

	30-Jun-25	31-Mar-26
	\$	\$
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	35,462,468	28,315,910
Trade and other receivables	4,888,595	7,155,098
Other financial assets	38,030,337	57,187,825
Inventories	1,679,825	1,679,954
Contract assets	6,976,675	5,557,370
<b>TOTAL CURRENT ASSETS</b>	<b>87,037,899</b>	<b>99,896,157</b>
<b>NON-CURRENT ASSETS</b>		
Trade and other receivables	1,992,425	1,979,144
Other financial assets	41,585	41,585
Inventories	14,774	14,774
Investments in associates	13,466,664	13,466,664
Property, plant and equipment	316,428,788	315,154,194
Infrastructure	311,494,157	316,596,719
Right-of-use assets	-	97,140
<b>TOTAL NON-CURRENT ASSETS</b>	<b>643,438,394</b>	<b>647,350,220</b>
<b>TOTAL ASSETS</b>	<b>730,476,293</b>	<b>747,246,378</b>
<b>CURRENT LIABILITIES</b>		
Trade and other payables	10,992,458	5,999,989
Other liabilities	4,872,407	6,206,522
Lease liabilities	-	10,154
Borrowings	2,954,387	1,482,384
Employee related provisions	4,734,159	4,540,996
<b>TOTAL CURRENT LIABILITIES</b>	<b>23,553,411</b>	<b>18,240,045</b>
<b>NON-CURRENT LIABILITIES</b>		
Lease liabilities	-	85,378
Borrowings	3,455,093	3,455,093
Employee related provisions	355,791	806,615
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>3,810,884</b>	<b>4,347,085</b>
<b>TOTAL LIABILITIES</b>	<b>27,364,295</b>	<b>22,587,130</b>
<b>NET ASSETS</b>	<b>703,111,997</b>	<b>724,659,248</b>
<b>EQUITY</b>		
Retained surplus	100,620,172	120,620,144
Reserve accounts	59,574,739	61,122,017
Revaluation surplus	542,917,086	542,917,086
<b>TOTAL EQUITY</b>	<b>703,111,997</b>	<b>724,659,248</b>

## EXPLANATION OF MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure and revenue varies from the year to date actual materially.

The material variance for the revenue and the expenditure adopted by Council for the 2025/26 financial year is equal to or greater than +/- \$50,000 or +/- 10%.

### Revenue from operating activities

Nature	Variance \$	Variance %	Explanation of Material Variance
<b>Grants, subsidies and contributions</b>	(1,271,216)	-62%	Grants, subsidies and contributions are under budget due to timing issue of receiving federal assistance grants, MRWA grants, subsidies and other grants.
<b>Fees and Charges</b>	526,288	6%	Fees and Charges revenue is above budget due to timing differences and increased activity across key streams including waste services- non- rated rubbish and recycling, Aqualife and leisure life charges, bird waterer charges, parking sign hire fees, programs (swim school, healthy community, sports), Development application fees and regulatory services such as building permits and food businesses. This variance is expected to partially normalise over the financial year.
<b>Interest revenue</b>	(115,160)	-4%	Interest Revenue is less than budgeted due to timing issue of interest received.
<b>Other revenue</b>	218,186	37%	Other revenue is more than budgeted due to worker compensation recovered, Catalina Regional Refunds, court charges reimbursed for building and environment health timing and recouped expenses for commercial and community leases.
<b>Profit on asset disposals</b>	(10,159)	-100%	Profit on asset disposal is under budget due to timing issues of disposing vehicles.

**Expenditure from operating activities**

<b>Nature</b>	<b>Variance \$</b>	<b>Variance %</b>	<b>Explanation of Material Variance</b>
<b>Employee Costs</b>	616,589	3%	Employee costs are over budget due to leave allocations, package benefits and allowances, LSL paid to other councils and worker's compensation payments and superannuation allocations and will align over the full financial year.
<b>Materials and contracts</b>	(1,488,996)	-8%	Materials and contracts are under budget due to timing of expenditure and delivery of maintenance and operational works.
<b>Utility Charges</b>	(59,899)	-4%	Utility Charges are over budgeted due to timing issue. Variance is due to seasonal usage patterns and increased consumption across facilities. Costs are expected to fluctuate throughout the year and will normalize over the financial year.
<b>Depreciation</b>	740,522	8%	Depreciation variance is due to timing of asset capitalisation and will align over the full financial year.
<b>Finance costs</b>	(15,687)	-18%	Finance cost is under budget due to timing issues as budgeted.
<b>Other expenditure</b>	(77,602)	-5%	Other expenditure is under budget due to timing issues.
<b>Loss on asset disposals</b>	(50,577)	-100%	Loss on asset disposal is under budget due to timing issues of disposing vehicles.

**Inflows from investing activities**

<b>Nature</b>	<b>Variance \$</b>	<b>Variance %</b>	<b>Explanation of Material Variance</b>
<b>Capital grants, subsidies and contributions</b>	(3,559,369)	49%	Capital grants, subsidies and contributions are under budget due to the timing issue of receiving Grants. Variance reflects timing of project delivery, with expenditure incurred in line with project schedules.
<b>Proceeds from disposal of assets</b>	(72,409)	46%	Proceeds from disposal of assets are under budget due to a timing issue as budgeted.
<b>Distributions from investments in associates</b>	(833,333)	22%	Distributions from 'Investments in Associates' vary due to timing issue of receiving dividends.

**Outflows from investing activities**

<b>Nature</b>	<b>Variance \$</b>	<b>Variance %</b>	<b>Explanation of Material Variance</b>
<b>Purchase of Property, plant and equipment</b>	(1,174,819)	-34%	Payments for construction of property, plant and equipment are under budget due to timing of capital works expenditure, with a number of projects progressing slower than anticipated. Expenditure is expected to increase in line with project delivery schedules over the financial year.  Details are in the Note 6 Capital Acquisitions.
<b>Purchase and construction of infrastructure</b>	(9,854,948,)	-46%	Payments for construction of infrastructure are under budget due to delays in commencement and progress of infrastructure projects, including roads and drainage works. This is expected to normalise as projects advance. Details are in the Note 6 Capital Acquisitions.

**Inflows from financing activities**

<b>Nature</b>	<b>Variance \$</b>	<b>Variance %</b>	<b>Explanation of Material Variance</b>
<b>Proceeds from borrowings</b>	2,200,000	-100%	Proceeds from borrowings haven't processed yet for Ed Millen. Borrowings will be drawn as required to fund capital works later in the financial year
<b>Transfer from reserves</b>	6,757,818	-96%	Transfer from Reserves is over budget due to timing issue of processing reserve transfers. This is expected to align over the financial year.  Details are in the Note 5 Reserve.

**Outflows from financing activities**

<b>Repayment of borrowings</b>	(1,330,249)	-47%	Repayment of borrowings is over the budget due to timing issue of repayments.
<b>Transfer to reserves</b>	(5,473,160)	-75%	Transfer to Reserves is under budget due to timing issue of processing reserve transfers. This is expected to align with budget at year-end.  Details are in the Note 5 Reserve.

## **BASIS OF PREPARATION**

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

### **LOCAL GOVERNMENT ACT 1995 REQUIREMENTS**

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

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

Local Government (Financial Management) Regulations 1996, regulation 34 prescribes contents 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 Town controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

The Town does not hold any monies in the Trust Fund.

## **BASIS OF PREPARATION (CONTINUED)**

### **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 uncertainties made in relation to lease accounting
- estimated useful life of intangible assets

### **SIGNIFICANT ACCOUNTING POLICES**

Significant accounting policies utilised in the preparation of these statements are as described within the 2025/26 Annual Budget. Please refer to the adopted budget document for details of these policies.

### **PREPARATION TIMING AND REVIEW**

Date prepared: All known transactions up to 31 March 2026.

**SUPPLEMENTARY INFORMATION**
**1. NET CURRENT ASSET**
**(a) Net current assets used in Statement of Financial Activity**

	Notes	30-Jun-25	31-Mar-26
		\$	\$
<b>Current Assets</b>			
Cash and cash equivalents		35,462,468	28,315,910
Trade and other receivables		4,888,595	7,155,098
Other financial assets		38,030,337	57,187,825
Inventories		1,679,825	1,679,954
Other assets		6,976,675	5,557,370
		<b>87,037,899</b>	<b>99,896,157</b>
<b>Current Liabilities</b>			
Trade and other payables		(10,992,458)	(5,999,989)
Other liabilities		(4,872,407)	(6,206,522)
Lease liabilities		-	(10,154)
Borrowings		(2,954,387)	(1,482,384)
Employee related provisions		(4,734,159)	(4,540,996)
		<b>(23,553,411)</b>	<b>(18,240,045)</b>
<b>Less: total adjustments to net current assets</b>	1(c)	<b>(58,225,360)</b>	<b>(61,244,642)</b>
<b>Closing funding surplus/(deficit)</b>		<b>5,259,128</b>	<b>20,411,471</b>

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

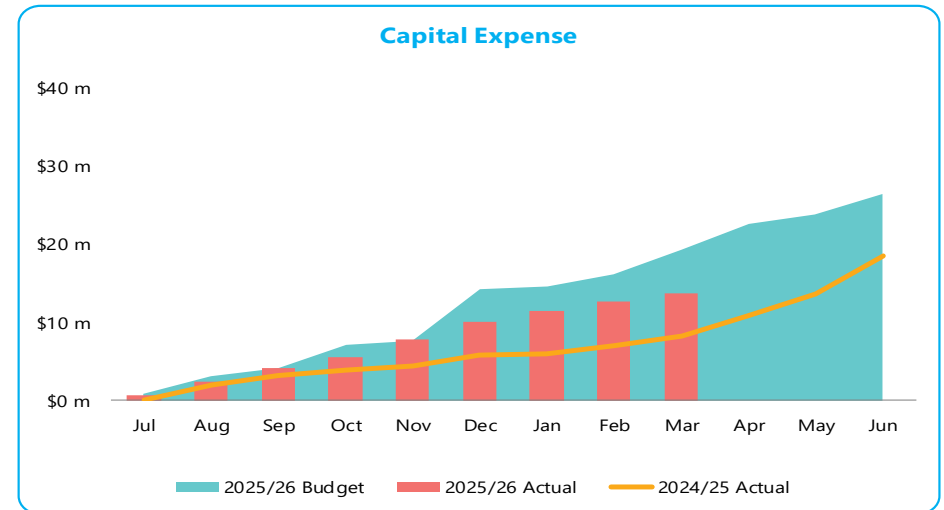
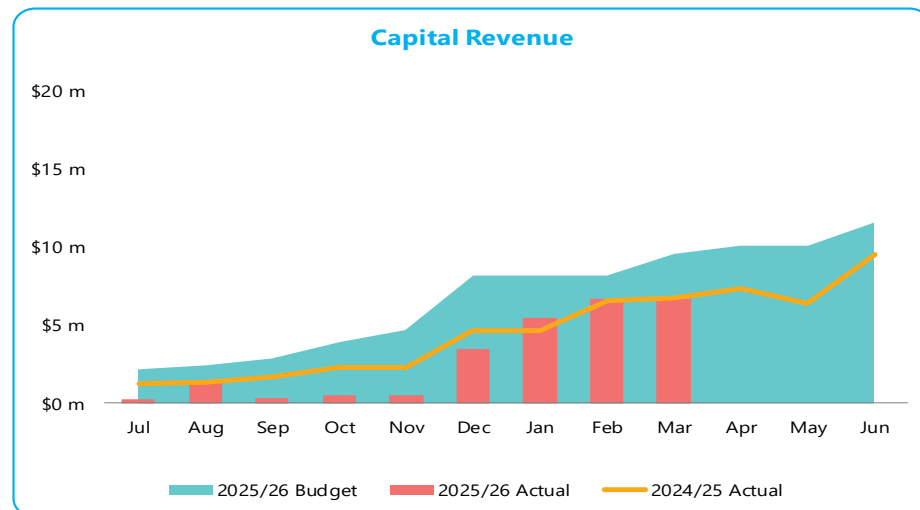
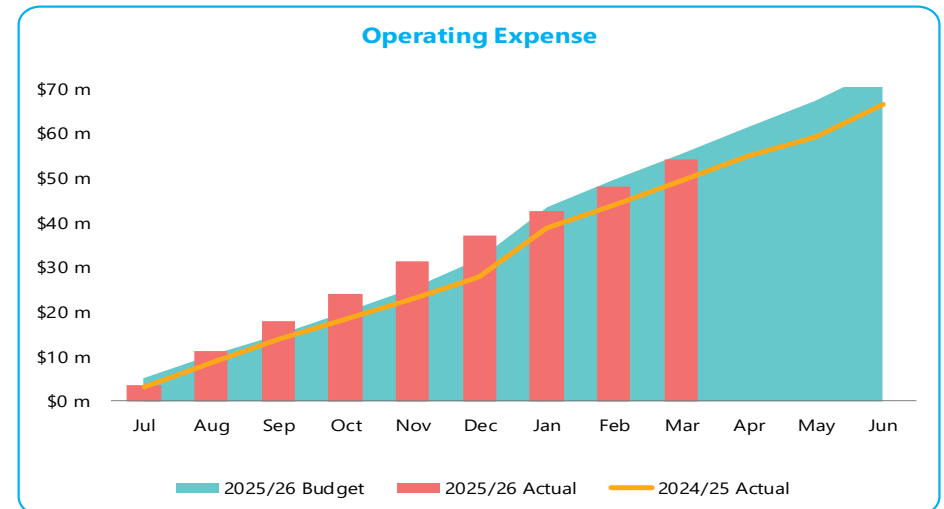
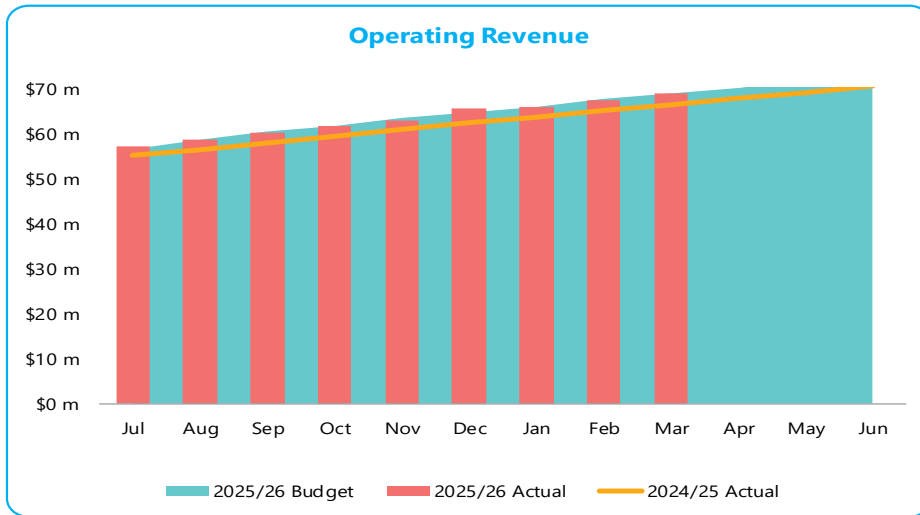
	YTD Budget	YTD Actual
	\$	\$
<b>Adjustment to operating activities</b>		
Less: Profit on asset disposals	20,319	-
Less: Net share of interest in associate	-	-
Add: Loss on asset disposals	(101,153)	-
Add: Depreciation	(12,277,614)	(9,948,733)
Non-cash movements in non-current assets and liabilities	-	(434,302)
<b>Total non-cash amounts excluded from operating activities</b>	<b>(12,358,448)</b>	<b>(10,383,035)</b>

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

	30-Jun-25	31-Mar-26
	\$	\$
<b>Adjustment to net current assets</b>		
Less: Reserve accounts	(59,574,739)	(61,122,017)
Less: Current assets not expected to be received at end of year	(1,605,008)	(1,605,008)
Add: Current portion of borrowings	2,954,387	1,482,383
	<b>(58,225,360)</b>	<b>(61,244,642)</b>

## 2. GRAPHICAL PRESENTATION

For the month ended 31 March 2026



### 3. CASH AND FINANCIAL ASSETS

For the month ended 31 March 2026

	Beginning of Month Cash Balance \$	S&P Rating	Fund Type	Market Classification	Interest Rate \$	Term Days	Maturity Date	Estimate	YTD		End of Month Cash Balance \$	Portfolio Percentage
								Interest Earning at Maturity \$	Interest Earned \$	Interest Accrued \$		
<b>Unrestricted Cash</b>												
<b>CBA</b>	<b>29,988,709</b>							-	<b>69,401</b>	-	<b>20,034,038</b>	<b>80%</b>
At Call	2,055,071	A-1+	Muni	Not Fossil Fuel Free	0.01	31	Monthly	-	5	-	941,005	
Online Saver	27,933,637	A-1+	Muni	Not Fossil Fuel Free	4.00	31	Monthly	-	69,395	-	19,093,033	
<b>AMP</b>	<b>5,000,000</b>							<b>19,110</b>		<b>19,110</b>	<b>5,000,000</b>	<b>20%</b>
1 Month Notice	5,000,000	A-2	Muni	Not Fossil Fuel Free	4.50	31	Monthly	19,110	-	19,110	5,000,000	
<b>Total Cash - Unrestricted</b>	<b>34,988,709</b>							<b>19,110</b>	<b>69,401</b>	<b>19,110</b>	<b>25,034,038</b>	<b>80%</b>
<b>Restricted Cash</b>												
<b>CBA</b>	<b>12,509,172</b>							-	<b>33,992</b>	-	<b>7,543,164</b>	<b>13%</b>
At Call	1,000	A-1+	Reserve	Not Fossil Fuel Free	0.01	31	Monthly	-	0	-	1,000	
Online Saver	12,508,172	A-1+	Reserve	Not Fossil Fuel Free	4.00	31	Monthly	-	33,992	-	7,542,164	
<b>AMP</b>	<b>9,484,425</b>							<b>471,479</b>	<b>471,479</b>	-	-	<b>0%</b>
Term Deposit	4,000,000	A-2	Reserve	Not Fossil Fuel Free	5.00	365	09-Dec-25	200,000	200,000	-	-	
Term Deposit	5,484,425	A-2	Reserve	Not Fossil Fuel Free	4.95	365	20-Jan-26	271,479	271,479	-	-	
<b>Bendigo</b>	<b>5,248,500</b>							<b>154,723</b>	-	<b>122,513</b>	<b>5,248,500</b>	<b>9%</b>
Term Deposit	5,248,500	A-1+	Reserve	Fossil Fuel Free	4.00	269	19-Jul-26	154,723	-	122,513	5,248,500	
<b>BOQ</b>	<b>7,908,191</b>							<b>354,067</b>	<b>97,929</b>	<b>84,911</b>	<b>5,755,904</b>	<b>10%</b>
Term Deposit	2,152,287	A-2	Reserve	Fossil Fuel Free	4.55	365	19-Mar-26	97,929	97,929	-	-	
Term Deposit	5,755,904	A-2	Reserve	Fossil Fuel Free	4.45	365	20-Jan-27	256,138	-	84,911	5,755,904	
<b>ING</b>	<b>35,645,765</b>							<b>1,756,038</b>	<b>786,080</b>	<b>271,439</b>	<b>20,245,888</b>	<b>34%</b>
Term Deposit	3,000,000	A-1	Reserve	Not Fossil Fuel Free	5.33	365	17-Jul-25	159,900	159,900	-	-	
Term Deposit	2,252,140	A-1	Reserve	Not Fossil Fuel Free	5.29	365	18-Mar-27	118,688	-	1,581	2,252,140	
Term Deposit	5,000,000	A-2	Reserve	Not Fossil Fuel Free	5.27	366	18-Mar-27	264,222	-	22,379	5,000,000	
Term Deposit	2,000,000	A-1	Muni	Not Fossil Fuel Free	5.31	365	20-Mar-27	106,200	-	9,020	2,000,000	
Term Deposit	5,247,808	A-1	Reserve	Not Fossil Fuel Free	5.29	365	30-Jul-25	277,609	277,609	-	-	
Term Deposit	5,000,000	A-1	Reserve	Not Fossil Fuel Free	4.97	365	23-Oct-25	248,500	248,500	-	-	
Term Deposit	2,152,068	A-1	Reserve	Not Fossil Fuel Free	4.65	365	17-Mar-26	100,071	100,071	-	-	
Term Deposit	10,993,748	A-1	Reserve	Not Fossil Fuel Free	4.35	367	16-Nov-26	480,848	-	238,459	10,993,748	
<b>NAB</b>	<b>31,879,066</b>							<b>1,407,813</b>	<b>564,627</b>	<b>419,397</b>	<b>20,885,317</b>	<b>35%</b>
Term Deposit	10,993,748	A-1+	Reserve	Not Fossil Fuel Free	5.15	364	14-Nov-25	564,627	564,627	-	-	
Term Deposit	5,000,000	A-1+	Muni	Not Fossil Fuel Free	5.30	365	20-Mar-27	265,000	-	22,507	5,000,000	
Term Deposit	3,000,000	A-1+	Reserve	Not Fossil Fuel Free	4.35	91	18-May-26	32,536	-	21,095	3,000,000	
Term Deposit	3,159,900	A-1+	Reserve	Not Fossil Fuel Free	4.10	273	17-Jul-26	129,556	-	108,259	3,159,900	
Term Deposit	5,525,417	A-1+	Reserve	Not Fossil Fuel Free	4.11	273	30-Jul-26	227,095	-	189,764	5,525,417	
Term Deposit	4,200,000	A-1+	Reserve	Not Fossil Fuel Free	4.50	365	10-Dec-26	189,000	-	77,773	4,200,000	
<b>Total Cash - Restricted</b>	<b>102,675,118</b>							<b>4,144,120</b>	<b>1,954,107</b>	<b>898,261</b>	<b>59,678,773</b>	<b>100%</b>
<b>Total Cash &amp; Financial Assets</b>											<b>84,712,811</b>	

#### 4. BORROWINGS

For the month ended 31 March 2026

	Loan Number	Institution	Interest Rate	Principal 01-Jul-25 \$	New Loan		Principal Repayments		Interest Repayments		Principal Outstanding	
					Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
					\$	\$	\$	\$	\$	\$	\$	\$
1 Harper Street	10	WATC	6.40%	0	-	-	-	-	-	-	-	-
Fletcher Park	11	WATC	4.90%	98,993	-	-	48,308	23,864	4,231	2,406	50,685	75,129
Depot Upgrade	12	WATC	4.90%	83,832	-	-	40,910	20,209	3,583	2,037	42,922	63,623
SUPP6 UGP	15	WATC	1.20%	5,336,516	-	-	2,652,827	1,322,578	54,233	30,952	2,683,689	4,013,938
NRUPP UGP	16	WATC	3.11%	890,139	-	-	212,342	105,352	13,841	13,841	677,797	784,787
Edward Millen Site	TBA	WATC	TBA	-	2,200,000	-	-	-	-	-	-	-
<b>Total</b>				<b>6,409,480</b>	<b>2,200,000</b>	<b>0</b>	<b>2,954,387</b>	<b>1,472,004</b>	<b>75,888</b>	<b>49,236</b>	<b>3,455,093</b>	<b>4,937,476</b>
Current borrowings				2,954,387								1,482,383
Non-current borrowings				3,455,093								3,455,093
				<u>6,409,480</u>								<u>4,937,476</u>

## 5. RESERVE ACCOUNTS

### For the month ended 31 March 2026

	Annual Revised Budget				YTD Actual			
	Opening Balance	Transfer to (+)	Transfer from (-)	Closing Balance	Opening Balance	Transfer to (+)	Transfer from (-)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by Legislation</b>								
POS Cash-in-Lieu	585,953	3,133	(540,000)	49,086	585,953	18,283	-	604,236
<b>Restricted by Council</b>								
Building Renewal	2,478,927	164,837	-	2,643,764	2,478,927	77,370	-	2,556,297
Community Art	689,430	48,656	(177,000)	561,086	689,430	21,502	(2,500)	708,432
Drainage Renewal	563,440	40,086	(250,000)	353,526	563,440	17,636	-	581,076
Elizabeth Baille site (formally Edward Millen Site)	3,026,866	12,986	(2,760,000)	279,852	3,026,866	94,355	-	3,121,221
Employees Entitlement	194,734	16,813	-	211,547	194,734	6,096	-	200,830
Furniture and Equipment Renewal	450,496	20,962	(100,000)	371,458	450,496	14,100	-	464,596
Future Fund	19,689,694	4,886,647	(569,579)	24,006,762	19,689,694	611,643	-	20,301,337
Future Projects	2,598,650	320,403	(71,778)	2,847,275	2,598,650	79,811	-	2,678,461
Harold Hawthorn - Carlisle Memorial	224,678	15,622	-	240,300	224,678	7,009	-	231,687
Information Technology Renewal	1,175,848	81,823	(100,000)	1,157,671	1,175,848	36,705	-	1,212,553
Insurance Risk	562,292	39,096	-	601,388	562,292	17,542	-	579,834
Land Asset Optimisation	6,825,228	474,555	-	7,299,783	6,825,227	212,929	-	7,038,156
Lathlain Park	4,208,295	58,703	-	4,266,998	4,208,295	131,337	-	4,339,632
McCallum & Taylor	11,443	1,379	(3,974)	8,848	11,443	357	-	11,800
Other Infrastructure Renewal	1,092,629	47,929	(316,350)	824,208	1,092,629	34,127	-	1,126,756
Parking Benefits	211,802	16,638	-	228,440	211,802	6,614	-	218,416
Parks Renewal	525,562	34,494	-	560,056	525,562	16,385	-	541,947
Pathways Renewal	2,533,178	179,607	(345,000)	2,367,785	2,533,178	79,052	-	2,612,230
Plant and Machinery	1,458,440	267,219	(674,950)	1,050,709	1,458,440	46,302	(17,511)	1,487,231
Renewable Energy	311,799	21,676	-	333,475	311,799	9,741	-	321,540
Roads Renewal	5,737,361	124,464	(1,685,191)	4,176,634	5,737,361	178,527	-	5,915,888
Underground Power	1,442,390	134,149	-	1,576,539	1,442,390	44,280	-	1,486,670
Urban Forest Strategy	1,651,583	169,386	(829,498)	991,471	1,651,583	48,154	(113,120)	1,586,616
Waste Management	1,324,023	1,510,575	(1,200,000)	1,634,598	1,324,023	36,244	(165,691)	1,194,576
	<b>59,574,741</b>	<b>8,691,838</b>	<b>(9,623,320)</b>	<b>58,643,259</b>	<b>59,574,741</b>	<b>1,846,100</b>	<b>(298,822)</b>	<b>61,122,017</b>

## 6. CAPITAL ACQUISITIONS

### SIGNIFICANT ACCOUNTING POLICIES

Each class of fixed assets within either property, 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.**

Property, 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 Town includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

## Capital Acquisitions

For the month ended 31 March 2026

	Annual Budget (\$)	YTD Budget (\$)	YTD Actual (\$)	Commitment (\$)	Budget Available (\$)
<b>Artworks - Capital</b>	<b>177,000</b>	<b>99,000</b>	<b>44,449</b>	<b>18,450</b>	<b>114,101</b>
594. Public Art: McCallum Park	45,000	45,000	33,000	14,850	(2,850)
890. New Public Art - Elizabeth Baillie Precinct	132,000	54,000	11,449	3,600	116,951
<b>Buildings - Capital</b>	<b>1,559,451</b>	<b>1,370,990</b>	<b>858,488</b>	<b>156,132</b>	<b>544,831</b>
483. Elizabeth Baillie House Redevelopment	0	0	400,000	0	(400,000)
514. Building Capital Contingency	0	0	6,865	0	(6,865)
516. Mechanical Services Component Renewal - 9 x HVAC systems	0	0	3,781	0	(3,781)
518. Hydraulic Services Component Renewal - 28 x Hot Water	38,864	29,148	35,264	3,600	0
521. Fire Services Component Renewal - Smoke/Heat Detectors and Fire Hose	5,000	3,753	1,217	1,030	2,753
523. Roof and Building External Component Renewal - Outhouses	0	0	3,494	0	(3,494)
524. Admin Centre - Carpet in Council Chambers	0	0	7,441	0	(7,441)
526. Aqualife - New Aircon Coils for Plant Room	60,000	45,000	60,050	0	(50)
527. Leisurelife - Slab Rectification Works	0	0	850	0	(850)
528. Clubroom Strategic Upgrades	17,204	17,204	11,800	0	5,404
858. 4 Temple Street - Mechanical and Hydraulic Services	7,800	7,800	6,173	4,830	(3,203)
859. 6 Temple Street - Mechanical and Hydraulic Services	42,900	42,900	0	31,517	11,383
860. 874 Albany Highway - Mechanical and Hydraulic Services	3,900	3,900	0	0	3,900
861. Aqualife - Mechanical, Hydraulic and Superstructure Services	105,500	105,500	0	95,517	9,983
862. Billabong Childcare Victoria Park - Mechanical and Hydraulic Services	17,550	17,550	13,493	0	4,057
865. Council Depot Office - Mechanical and Hydraulic Services	7,800	7,800	0	0	7,800
866. Gurney VC Community Centre and RSL - Mechanical and Hydraulic Services	23,400	23,400	0	0	23,400
867. Harold Hawthorne - Mechanical and Hydraulic Services	70,000	70,000	52,160	0	17,840
869. Library Staff Workroom - Refurbishment	85,000	85,000	74,433	3,276	7,291
871. PCYC - Mechanical and Hydraulic Services	18,720	18,720	14,830	0	3,890
872. Victoria Park Community Centre - Mechanical and Hydraulic Services	3,900	3,900	0	3,498	402
873. Aqualife - Boiler system renewal	128,263	128,263	128,263	0	(0)
874. Administration Building - Refurbishment	650,000	487,502	1,818	12,864	635,318
875. 21 Lichfield Street - Demolish and Enlarge Parkland	60,000	60,000	29,526	0	30,474
876. METRONET Long Park Toilet Block	200,000	200,000	0	0	200,000
877. 12 Kent Street - Mechanical and Hydraulic Services	13,650	13,650	7,030	0	6,620
<b>Drainage - Capital</b>	<b>400,000</b>	<b>337,506</b>	<b>113,582</b>	<b>71,661</b>	<b>214,757</b>
891. 12 Planet Street - Drainage investigation and design works	80,000	60,003	0	27,864	52,136
892. 33 Canterbury Tce - Drainage design works and construction	150,000	112,500	4,978	32,823	112,199
893. 45 Mackie Street - Drainage investigation and design works	20,000	15,003	10,395	10,974	(1,369)
894. 57 Dane Street - Drainage Investigation and Design Works	50,000	50,000	15,330	0	34,670
895. ROW125 - Drainage Design Works and Construction	100,000	100,000	82,880	0	17,120
<b>Furniture and Equipment - Capital</b>	<b>1,611,183</b>	<b>1,355,433</b>	<b>954,229</b>	<b>46,254</b>	<b>610,699</b>
551. New CCTV Cameras and Associated Works - Macmillan Park	100,000	100,000	0	0	100,000
553. FOGO Bin System Rollout - Stage 1	1,200,000	1,050,000	930,741	43,414	225,844
556. CCTV Relocation and Addition Cameras - Library	6,423	6,423	6,432	0	(9)
915. Aqualife - Gym Equipment Replacement	99,000	0	0	0	99,000
916. Leisurelife - Digital Scoreboard Replacements	27,000	20,250	17,056	2,840	7,104
Aqualife - HW pipe work	172,260	172,260	0	0	172,260
EV Charger Installation	6,500	6,500	0	0	6,500
<b>Information Technology - Capital</b>	<b>308,151</b>	<b>308,151</b>	<b>146,520</b>	<b>42,244</b>	<b>119,387</b>
5115. Printer for Authorisation Cards	8,151	8,151	8,151	0	0
568. Audio Visual System Upgrade/Replacement - Microsoft Teams Rooms	0	0	9,352	0	(9,352)
887. Network Switches Replacement	100,000	100,000	89,793	11,194	(986)
888. Administration Desktop Equipment Replacement	100,000	100,000	32,925	0	67,075
889. Upgrade of Communication Rooms	70,000	70,000	6,300	31,050	32,650
935. Administration Meeting Rooms - MS Teams hardware	30,000	30,000	0	0	30,000

## Capital Acquisitions (continued)

	Annual Budget (\$)	YTD Budget (\$)	YTD Actual (\$)	Commitment (\$)	Budget Available (\$)
<b>Other Infrastructure - Capital</b>	<b>716,331</b>	<b>562,999</b>	<b>87,717</b>	<b>237,378</b>	<b>391,236</b>
590. Construction of ROW 130 Milford Street	295,471	221,607	5,899	193,558	96,014
592. Improvement to Public Lighting	75,000	56,250	77,343	0	(2,343)
593. Pedestrian Infrastructure Improvement - Phase 2	103,000	103,000	3,475	42,710	56,815
733. ROW 46 Upgrade	242,860	182,142	1,000	1,110	240,750
<b>Parks - Capital</b>	<b>11,615,573</b>	<b>10,115,918</b>	<b>7,565,071</b>	<b>439,830</b>	<b>3,610,672</b>
601. McCallum Park Active Area - Construction	25,149	25,149	18,391	0	6,758
605. Harold Rossiter - Flood Lighting	16,000	16,000	34,825	13,173	(31,998)
607. Victoria Park Green Basins Program (UFS)	130,464	0	10,103	31,321	89,040
608. Urban Centre Greening Program (UFS)	285,000	0	0	0	285,000
609. Victoria Park Leafy Street Program (UFS)	228,000	0	99,325	82,903	45,772
610. Urban Ecosystems Program (UFS)	195,088	0	20,744	24,717	149,627
613. Elizabeth Baillie Park Masterplan	8,070,680	8,070,680	6,235,128	70,750	1,764,802
616. Kent Street Sandpit Bushland Management Project	541,350	0	18,020	4,000	519,330
625. Victoria Park Carlisle Bowling Club - Synthetic Bowling Green	363,413	363,413	0	0	363,413
629. Millers Crossing - Bore and Irrigation Cabinet	11,000	11,000	3,000	25,940	(17,940)
635. McCallum Park and Taylor Reserve - Masterplan	145,598	145,598	144,769	0	829
636. Higgins Park Playground and Surrounds Upgrade - Design and Construct	248,939	248,939	0	0	248,939
637. Elizabeth Baillie Park - Transformer	145,602	145,602	131,433	0	14,169
639. Burswood Station East - Stiles Griffiths Reserve upgrade	456,206	456,206	456,206	0	(0)
640. Duncan Street Reserve - Upgrades	13,830	13,830	20,000	0	(6,170)
878. Hawthorne Reserve - Drinking Fountain	7,500	7,500	7,500	2,500	(2,500)
879. Parnham Park - Drinking Fountain	7,500	7,500	7,500	2,500	(2,500)
880. Rotary Park - Drinking Fountain	7,500	7,500	10,000	0	(2,500)
881. Rayment Reserve - Benches	10,000	10,000	0	9,297	703
882. Kensington Bushland - Benches	6,000	6,000	0	0	6,000
883. Rotary Park - Benches	1,500	1,500	0	1,017	483
884. Shepperton Road Reserve - Benches	1,500	1,500	0	1,017	483
885. State Street Reserve - Benches	1,500	1,500	0	1,017	483
901. Fletcher Park - Fertigation Unit	17,254	17,254	17,254	0	0
902. Parnham Park - Playground and Play Equipment	100,000	0	0	97,660	2,340
903. Fletcher Park - Bollards	79,000	59,247	0	72,018	6,982
905. John Macmillan Playground - Softfall	150,000	150,000	0	0	150,000
932. McCallum Park Toilet Block	350,000	350,000	330,873	0	19,127
<b>Pathways - Capital</b>	<b>1,910,490</b>	<b>405,092</b>	<b>187,936</b>	<b>191,848</b>	<b>1,530,705</b>
641. Rutland Avenue Shared Path	1,485,401	0	52,980	70,124	1,362,297
648. Archer / Mint Bike Lanes	80,089	80,089	51,710	909	27,470
649. Pedestrian and Cycling Micro Improvements	0	0	4,957	0	(4,957)
896. Beatty Ave - Pathway renewal	25,000	25,000	30,388	0	(5,388)
897. Berwick Street - Pathway renewal	60,000	60,000	0	14,232	45,768
898. Oats Street - Pathway renewal	80,000	60,003	0	0	80,000
899. Mint Street - Pathway renewal	40,000	40,000	0	21,418	18,582
900. Hordern Street Underpass	140,000	140,000	47,901	85,165	6,934

## Capital Acquisitions (continued)

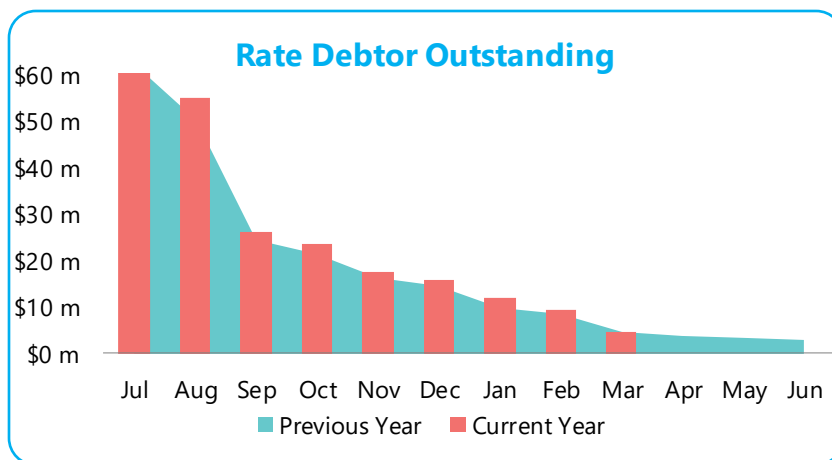
	Annual Budget (\$)	YTD Budget (\$)	YTD Actual (\$)	Commitment (\$)	Budget Available (\$)
<b>Plant and Machinery - Capital</b>	<b>890,500</b>	<b>570,503</b>	<b>275,119</b>	<b>544,126</b>	<b>71,255</b>
685. Minor Plant Renewal	20,000	15,003	5,786	1	14,213
713. Fleet - 1GWS019 Holden Colorado Tray Back Ute	32,500	32,500	34,577	34,362	(36,440)
716. Tipper Truck - Replace 124 VPK Isuzu NPR 75-190	135,000	135,000	0	130,830	4,170
853. Fleet - Replace 119VPK Holden Colorado	35,000	35,000	0	0	35,000
917. Fleet - Replace 160 VPK - Truck Light	165,000	0	0	162,730	2,270
918. Fleet - Replace 131 VPK - Truck Light (LR) 4 Isuzu Engineering	150,000	0	0	146,230	3,770
919. Fleet - Replace 1HAJ096 Mitsubishi Triton Dual Cab	35,000	35,000	38,161	0	(3,161)
920. Fleet - Replace 144 VPK Isuzu D-Max Ute	32,500	32,500	0	33,912	(1,412)
922. Fleet - Replace 127 VPK VW Caddy Rangers	48,500	48,500	44,972	0	3,528
923. Fleet - Replace 117 VPK Mitsubishi Triton Single Cab Tray	32,500	32,500	0	36,061	(3,561)
924. Fleet - Replace 1HFT043 Toyota Corolla Hybrid	34,000	34,000	38,161	0	(4,161)
925. Fleet - Replace 151VPK Speed Trailer	44,000	44,000	25,249	0	18,751
926. Fleet - Replace Trimax Stealth S3 Wingeed Mow Deck	36,000	36,000	31,400	0	4,600
927. Fleet - Replace Vehicle hoist at workshop	24,000	24,000	18,337	0	5,663
928. Equipment - Replace Wacker Plate Compactor DPU6055	18,000	18,000	0	0	18,000
929. Equipment - Replace Mobile HP Water Cleaner Aussie Pumps	7,000	7,000	0	0	7,000
930. Equipment - Replace Mow Master DC30H Reel Mower	6,500	6,500	0	0	6,500
931. New - 1 x Electric or Hybrid Vehicle	35,000	35,000	38,475	0	(3,475)
<b>Roads - Capital</b>	<b>13,009,826</b>	<b>9,831,440</b>	<b>3,515,393</b>	<b>3,107,413</b>	<b>6,387,020</b>
721. Star Street and Briggs Street (Blackspot)	0	0	0	1,685	(1,685)
751. Shepperton and Miller Intersection	1,322,441	1,322,441	4,992	0	1,317,449
757. MRRG - Oats Street - Planet Street to Tuckett Street	539,550	404,658	0	0	539,550
758. MRRG - Oats Street - Shepperton Road to Albany Hwy	355,792	266,841	0	264,097	91,695
759. MRRG - Rutland Avenue - Welshpool Road to Oats Street	876,405	657,297	0	803,238	73,167
760. Skinny Streets Program - Withnell Street (Swansea Street to Read Street)	91,397	68,544	77,898	2,602	10,897
818. Basinghall Street/Morgate Street Blackspot	203,405	189,285	189,489	1,750	12,166
819. Traffic Calming - Rathay Street (Berwick Street to Anketell Street)	35,000	0	0	24,000	11,000
820. Road rehabilitation - Withnell Street (Swansea Street to Read Street)	127,710	127,710	97,661	0	30,049
821. Road Rehabilitation - Read Street (Withnell Street to Oats Street)	42,000	31,500	21,843	19,655	502
822. Road rehabilitation - Carson Street (Baillie Avenue to Balmoral)	406,385	406,385	13,919	499	391,966
824. Mars (Mercury to Cohn)	244,121	183,087	244,121	0	(0)
825. Hampshire (Albany to Devenish)	618,884	0	284,451	350,743	(16,310)
829. Rathay (Albany to Hordern)	3,536	3,536	2,000	0	1,536
830. Bishopsgate (Cohn to Oats)	83,491	62,622	83,491	0	0
831. State (Gloucester to Albany)	150,484	112,860	150,484	0	0
832. Leichardt (Berwick to Albany)	96,901	72,675	96,901	0	0
833. Whittlesford (Berwick to Devenish)	143,374	107,532	143,374	0	0
834. Paltridge (Roberts to Cul-de-sac)	215,229	161,424	215,229	0	0
835. MRRG - Jarrah Rd/Boundary Road/Hill View Terrace Intersection	0	0	2,000	0	(2,000)
836. ACROD bays	60,000	45,000	0	0	60,000
837. Skinny Streets Program - Carson Street	185,615	185,615	95,894	23,760	65,961
838. Low Cost Urban Road Safety Program - Raphael Park Cell Select	252,558	252,558	20,890	273,231	(41,563)
839. Intersection Improvement - Star Street and Lion Street	496,584	372,438	551,841	0	(55,257)
840. Intersection Improvement - Mint Street and Beatty Avenue	194,027	145,521	81,164	0	112,863
841. Intersection Improvement - Mint Street and Hubert Street	0	0	73,189	5,519	(78,709)
842. Burswood South Streetscape Improvement Plan: Detailed Design	455,908	404,431	13,038	192,259	250,612
843. Archer / Mint Street Streetscape Improvement Plan: Stage 1B	15,167	15,167	21,370	0	(6,203)
844. State Street & Albany Highway OSPN4	612,031	459,018	498,641	43,452	69,939
906. MRRG Rehabilitation - Etwell Street (Basinghall Street to Westminster Street)	513,000	384,750	0	536,817	(23,817)
907. MRRG Rehabilitation - Etwell Street (Sussex Street to Basinghall Street)	329,259	329,259	0	336,666	(7,407)
908. Road Renewal Program - Harper Street	562,428	562,428	517,314	51,621	(6,507)
909. Bike Network - Micro improvements	26,000	26,000	0	22,860	3,140
910. Low-Cost Urban Road Safety Program	300,000	300,000	0	0	300,000
911. Black Spots Project - Alday St and Burlington St Intersection	95,000	71,253	0	0	95,000
912. Black Spots Project - Bishopsgate St and Lion St Intersection	212,500	159,372	0	0	212,500
913. Black Spots Project - Robert St, Star St and Howick St Intersection	596,053	447,039	0	0	596,053
914. Black Spots Project - Temple St and Gloucester St Intersection	512,591	384,444	0	0	512,591
933. Archer/Mint Street Streetscape Improvement Stage 1A - Speed cushion retrofitting	585,000	438,750	13,000	0	572,000
934. Archer/Mint Street Streetscape Improvement Stage 1B - between Raleigh to Bish	1,300,000	520,000	1,200	1,500	1,297,300
936. Skinny Street Program - Harper Street	150,000	150,000	0	151,460	(1,460)
<b>Grand Total</b>	<b>32,198,505</b>	<b>24,778,272</b>	<b>13,748,506</b>	<b>4,855,336</b>	<b>13,594,663</b>

## 7. RECEIVABLES

For the month ended 31 March 2026

### Rates Debtors

	30-Jun-25	31-Mar-26
	\$	\$
Opening Arrears from Previous Year	2,967,692	2,481,380
Rates Levied - Initial	48,250,816	55,255,440
Rates Levied - Interims	190,977	339,379
Rates Levied - Minimum	4,668,392	-
<b>Total Rates Collectable</b>	<b>56,077,877</b>	<b>58,076,199</b>
<b>Rates Collected To Date</b>	<b>53,596,497</b>	<b>53,842,746</b>
<b>Current Rates Outstanding</b>	<b>2,481,380</b>	<b>4,233,453</b>
<b>% Rates Outstanding</b>	<b>4.4%</b>	<b>7.3%</b>



## Sundry Debtors

### Categories

	Total	90+ Days	90 Days	60 Days	30 Days	Current
	\$	\$	\$	\$	\$	\$
Property Rental/Leases	71,815	-	-	-	-	71,815
Aqualife Fees & Charges	21,920	(115)	200	1,139	2,568	18,128
Leisurelife Fees & Charges	28,301	-	-	-	-	28,301
Community Development Fees & Charges	13,600	-	-	-	-	13,600
Health Licences	57,648	-	-	-	420	57,228
Other Fees & Charges	57,014	848	-	764	4,062	51,339
Grants & Contributions	418,150	-	-	-	-	418,150
Building & Planning Application Fees	133,692	50,143	(146)	-	1,634	82,061
Long Service Leave	-	-	-	-	-	-
GST	267,988	-	-	-	-	267,988
Infringements - Parking	847,511	587,057	-	-	260,454	-
Infringements - Animals	38,472	38,472	-	-	-	-
Infringements - General	1,972	1,972	-	-	-	-
Infringements - Bush Fire	12,041	12,041	-	-	-	-
Infringements - Health	16,500	11,500	-	-	5,000	-
<b>Total Sundry Debtors</b>	<b>1,986,624</b>	<b>701,918</b>	<b>54</b>	<b>1,903</b>	<b>274,138</b>	<b>1,008,611</b>

## 8. PAYABLES

For the month ended 31 March 2026

### Sundry Creditors

	<b>Total</b>	<b>90+ Days</b>	<b>90 Days</b>	<b>60 Days</b>	<b>30 Days</b>	<b>Current</b>
	<b>\$</b>		<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Creditors - Materials & Contracts	<b>(792,459)</b>	(72,698)	(104,795)	(30,604)	(146,201)	(438,161)
Employee Costs	<b>(3,616)</b>	(3,616)	-	-	-	-
Creditors - Refunds & Grants	<b>(6,587)</b>	-	-	-	(100)	(6,487)
Utilities	<b>(61,436)</b>	-	-	(27,278)	-	(34,158)
Elected Members	-	-	-	-	-	-
Staff Members	-	-	-	-	-	-
GST	-	-	-	-	-	-
<b>Total Sundry Creditors</b>	<b>(864,098)</b>	<b>(76,314)</b>	<b>(104,795)</b>	<b>(57,881)</b>	<b>(146,301)</b>	<b>(478,807)</b>

## 9. GRANTS, SUBSIDIES AND CONTRIBUTIONS

For the month ended 31 March 2026

	<b>Contract Liability 31-Mar-26 \$</b>	<b>Annual Revised Budget \$</b>	<b>YTD</b>	
			<b>Budget \$</b>	<b>Actual \$</b>
<b>Operating Grants and Contributions &amp; Subsidies</b>				
Contributions	-	119,568	79,568	72,335
ESL Commission	-	45,000	-	37,249
Federal Assistance Grants	-	1,903,522	1,228,731	569,323
MRWA Direct Grant	-	145,000	145,000	-
Lotterywest Grants	-	1,500	1,500	1,364
State Government Grants	-	2,000	17,151	17,769
Sponsorship	-	45,000	33,747	36,773
Subsidies	-	20,000	176,265	34,609
Other Grant Funding	-	435,550	358,675	-
<b>Total Grants and Contributions &amp; Subsidies</b>	<b>-</b>	<b>2,717,140</b>	<b>2,040,637</b>	<b>769,421</b>
<b>Non-Operating Grants and Contributions &amp; Subsidies</b>				
Contributions	-	-	-	790,494
Federal Government Grants	157,500	562,031	421,524	353,950
State Government Grant	3,661,497	4,019,931	3,564,690	1,272,218
Other Grant Funding	-	2,003,655	2,003,655	1,100,000
MRWA Blackspot Grants	-	1,173,703	765,873	76,940
MRWA Road Rehabilitation Grants	-	380,165	380,165	-
DOT Grants	-	1,519,912	70,044	52,980
Lotterywest Grants	-	-	-	-
<b>Total Capital Grants and Contributions &amp; Subsidies</b>	<b>3,818,997</b>	<b>9,659,397</b>	<b>7,205,951</b>	<b>3,646,582</b>