



murchisonshire

Ancient land under brilliant skies

Ordinary Council Meeting

26 March 2026

Agenda Attachments



murchisonshire

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SHIRE OF MURCHISON

MONTHLY FINANCIAL REPORT

For the Period Ending 28 February 2026

SHIRE OF MURCHISON
MONTHLY FINANCIAL REPORT
For the Period Ending 28 February 2026
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Compilation Report

To the Council

Shire of Murchison

Scope

We have compiled the accompanying special purpose financial statements.

The specific purpose for which the special purpose financial report has been prepared is to provide information relating to the financial performance and financial position of the Shire that satisfies the information needs of the Council and the *Local Government Act 1995* and associated regulations.

The responsibility of the Shire

The Shire is solely responsible for the information contained in the special purpose financial report and have determined that the accounting policies used are consistent and are appropriate to satisfy the requirements of the Council and the *Local Government Act 1995* and associated regulations.

Our responsibility

On the basis of information provided by the Shire, we have compiled the accompanying special purpose financial statements in accordance with the significant accounting policies adopted as set out in Note 1 to the financial statements and APES 315: Compilation of Financial Information.

Our procedures use accounting expertise to collect, classify and summarise the financial information, which the Management provided, into a financial report. Our procedures do not include any verification or validation procedures. No audit or review has been performed and accordingly no assurance is expressed.

To the extent permitted by law, we do not accept liability for any loss or damage which any person, other than the Shire of Murchison, may suffer arising from negligence on our part.

This report was prepared for the benefit of the Council of the Shire of Murchison and the purpose identified above. We do not accept responsibility to any other person for the content of the report.

Travis Bate
Signed at GERALDTON

RSM Australia Pty Ltd
Chartered Accountants

Date 21st March 2026

THE POWER OF BEING UNDERSTOOD
AUDIT | TAX | CONSULTING

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RSM Australia Pty Ltd ACN 009 321 377 atf Birdanco Practice Trust ABN 65 319 382 479 trading as RSM

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SHIRE OF MURCHISON
 MONTHLY FINANCIAL REPORT
 For the Period Ending 28 February 2026
 EXECUTIVE SUMMARY

Statement of Financial Activity

Statements are presented on pages 5 and 6 showing a surplus/(deficit) as at 28 February 2026 of \$3,111,268

Significant Revenue and Expenditure

	Collected / Completed %	Annual Budget \$	YTD Budget \$	YTD Actual \$
Significant Projects				
SKA Route	73%	3,653,571	2,435,672	2,678,209
Power Supply Upgrade	67%	1,148,183	765,448	773,992
Improvements To Drinking Water Reticulation	101%	259,625	173,080	260,954
Carn- Mullewa Rd	37%	2,627,802	1,751,848	962,063
	73%	5,061,379	3,374,200	3,713,155
Grants, Subsidies and Contributions				
Grants, subsidies and contributions	67%	9,326,634	6,217,704	6,218,873
Capital grants, subsidies and contributions	87%	7,965,608	5,310,392	6,955,027
	76%	17,292,242	11,528,096	13,173,900
Rates Levied	100%	1,896,002	1,263,984	1,896,002

% - Compares current YTD actuals to the Annual Budget

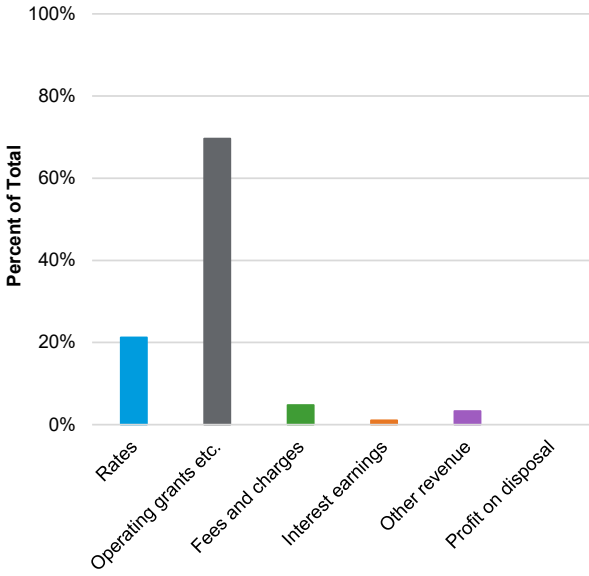
Financial Position

Account	Difference to Prior Year %	Current Year 28 Feb 26 \$	Prior Year 28 Feb 25 \$
Adjusted net current assets	138%	3,111,269	2,251,600
Cash and equivalent - unrestricted	5%	235,039	4,878,540
Cash and equivalent - restricted	0%	7,535,366	3,992,529
Receivables - rates	169%	175,777	104,052
Receivables - other	25,219%	3,050,192	12,095
Total Current Liabilities	123%	4,289,849	3,485,647

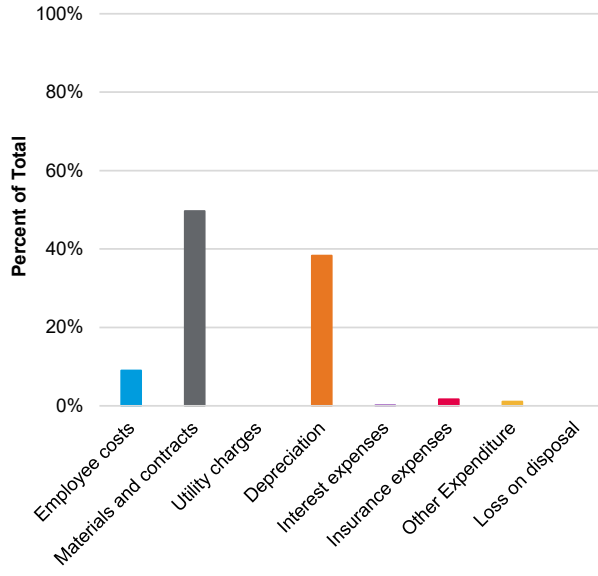
% - Compares current YTD actuals to prior year actuals

SHIRE OF MURCHISON
MONTHLY FINANCIAL REPORT
 For the Period Ending 28 February 2026
SUMMARY GRAPHS

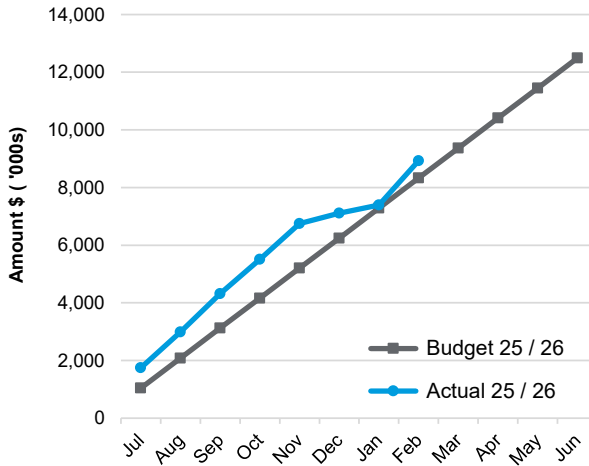
Operating Income



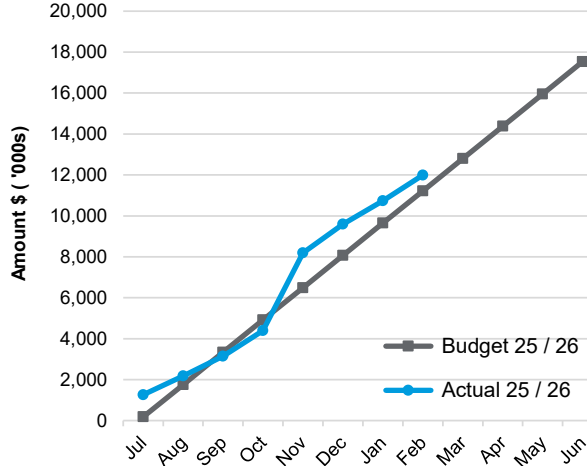
Operating Expenditure



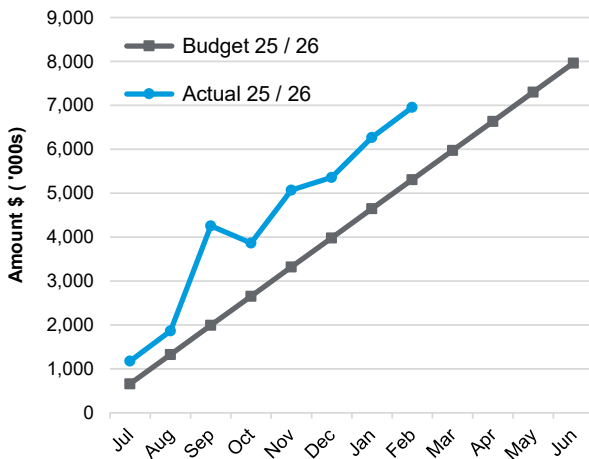
Operating Revenues



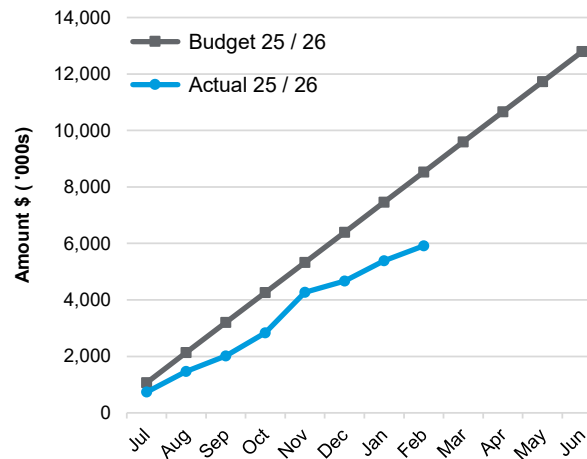
Operating Expenses



Capital Revenues - Investing



Capital Expenses



SHIRE OF MURCHISON
STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 28 February 2026

NATURE OR TYPE

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %	Var
Revenue from Operating Activities							
Rates	10	1,896,002	1,263,984	1,896,002	632,018	50%	▲
Grants, subsidies and contributions	12(a)	9,326,634	6,217,704	6,218,873	1,169	0%	
Fees and charges		731,614	487,704	426,096	(61,608)	(13%)	▼
Interest earnings		156,151	104,096	94,040	(10,056)	(10%)	
Other revenue		379,337	252,840	295,236	42,396	17%	▲
Profit on disposal of assets	8	-	-	-	-		
		12,489,738	8,326,328	8,930,247			
Expenditure from Operating Activities							
Employee costs		(1,433,416)	(954,679)	(1,082,048)	(127,369)	(13%)	▼
Materials and contracts		(8,709,598)	(5,480,271)	(5,960,348)	(480,076)	(9%)	
Depreciation on non-current assets		(6,963,908)	(4,642,480)	(4,596,956)	45,524	1%	
Finance cost		(41,535)	(27,680)	(21,839)	5,841	21%	
Insurance expenses		(202,154)	(134,584)	(202,154)	(67,570)	(50%)	▼
Other expenditure		(186,429)	(124,248)	(131,411)	(7,163)	(6%)	
Loss on disposal of assets	8	-	-	-	-		
		(17,537,041)	(11,363,942)	(11,994,755)			
Excluded Non-cash Operating Activities							
Depreciation and amortisation		6,963,908	4,642,480	4,596,956			
Movement in Employee Benefits		-	-	-			
(Profit) / loss on asset disposal		-	-	-			
Net Amount from Operating Activities		1,916,605	1,604,866	1,532,447			
Investing Activities							
Inflows from Investing Activities							
Capital grants, subsidies and contribution	12(b)	7,965,608	5,310,392	6,955,027	1,644,635	31%	▲
Proceeds from disposal of assets	8	120,000	-	-	-		
		8,085,608	5,310,392	6,955,027			
Outflows from Investing Activities							
Land and buildings	9(a)	(3,173,428)	(2,115,592)	(709,702)	1,405,890	66%	▲
Plant and equipment	9(c)	(580,266)	(386,840)	-	386,840	100%	▲
Furniture and equipment	9(b)	(9,356)	(6,224)	(500)	5,724	92%	
Infrastructure - roads	9(d)	(7,060,297)	(4,706,760)	(3,927,281)	779,479	17%	▲
Infrastructure - other	9(e)	(1,967,822)	(1,311,824)	(1,277,736)	34,088	3%	
		(12,791,169)	(8,527,240)	(5,915,220)			
Net Amount from Investing Activities		(4,705,560)	(3,216,848)	1,039,807			
Financing Activities							
Inflows from Financing Activities							
Transfer from reserves	7	4,146,535	-	1,500,000	1,500,000		▲
		4,146,535	-	1,500,000			
Outflows from Financing Activities							
Repayment of debentures	11(a)	(196,094)	(196,094)	(101,918)	94,176	48%	▲
Transfer to reserves	7	(1,266,919)	-	(1,176,127)	(1,176,127)		
		(1,463,013)	(196,094)	(1,278,045)			
Net Amount from Financing Activities		2,683,522	(196,094)	221,955			
Movement in Surplus or Deficit							
Opening Funding Surplus / (Deficit)							
Amount attributable to operating activities	3	317,059	317,059	317,059			
Amount attributable to investing activities		1,916,605	1,604,866	1,532,447			
Amount attributable to financing activities		(4,705,560)	(3,216,848)	1,039,807			
		2,683,522	(196,094)	221,955			
Closing Surplus / (Deficit)	3	211,625	(1,491,017)	3,111,268			

* - Note 2 provides an explanation for the relevant variances shown above.

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

SHIRE OF MURCHISON
STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 28 February 2026
REPORTING PROGRAM

Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %	
Revenue from Operating Activities						
Governance	7,884	5,256	8,988	3,732	71%	
General purpose funding	4,954,211	3,302,776	4,166,838	864,062	26%	
Law, order and public safety	15,305	10,192	13,757	3,565	35%	
Housing	-	-	23,898	23,898		
Community amenities	840	560	1,050	490	87%	
Recreation and culture	8,288	5,472	6,253	781	14%	
Transport	6,263,947	4,175,937	4,023,827	(152,110)	(4%)	
Economic services	995,787	663,832	566,038	(97,794)	(15%)	
Other property and services	243,477	162,304	119,598	(42,706)	(26%)	
	12,489,739	8,326,328	8,930,247			
Expenditure from Operating Activities						
Governance	(749,402)	(34,268)	(533,603)	(499,335)	(1,457%)	
General purpose funding	(47,079)	(31,376)	(27,808)	3,568	11%	
Law, order and public safety	(98,525)	(65,656)	(93,484)	(27,828)	(42%)	
Health	(33,821)	(22,512)	(24,122)	(1,610)	(7%)	
Education and welfare	(2,000)	(1,328)	(1,570)	(242)	(18%)	
Housing	(21,316)	(13,808)	(84,487)	(70,679)	(512%)	
Community amenities	(206,483)	(277,528)	(141,100)	136,428	49%	
Recreation and culture	(749,712)	(499,480)	(493,928)	5,552	1%	
Transport	(12,733,315)	(8,488,328)	(8,891,912)	(403,584)	(5%)	
Economic services	(2,715,602)	(1,809,856)	(1,642,124)	167,732	9%	
Other property and services	(179,785)	(119,802)	(60,617)	59,185	49%	
	(17,537,041)	(11,363,942)	(11,994,755)			
Excluded Non-cash Operating Activities						
Depreciation and amortisation	6,963,908	4,642,480	4,596,956			
Movement in Employee Benefits	-	-	-			
(Profit) / loss on asset disposal	8	-	-			
Net Amount from Operating Activities	1,916,606	1,604,866	1,532,447			
Investing Activities						
Inflows from Investing Activities						
Capital grants, subsidies and contributor	12(b)	7,965,608	5,310,392	6,955,027	1,644,635	31%
Proceeds from disposal of assets	8	120,000	-	-	-	
		8,085,608	5,310,392	6,955,027		
Outflows from Investing Activities						
Land and buildings	9(a)	(3,173,428)	(2,115,592)	(709,702)	1,405,890	66%
Plant and equipment	9(c)	(580,266)	(386,840)	-	386,840	100%
Furniture and equipment	9(b)	(9,356)	(6,224)	(500)	5,724	92%
Infrastructure - roads	9(d)	(7,060,297)	(4,706,760)	(3,927,281)	779,479	17%
Infrastructure - other	9(e)	(1,967,822)	(1,311,824)	(1,277,736)	34,088	3%
		(12,791,169)	(8,527,240)	(5,915,220)		
Net Amount from Investing Activities		(4,705,560)	(3,216,848)	1,039,807		
Financing Activities						
Inflows from Financing Activities						
Transfer from reserves	7	4,146,535	-	1,500,000	1,500,000	
		4,146,535	-	1,500,000		
Outflows from Financing Activities						
Repayment of debentures	11(a)	(196,094)	(196,094)	(101,918)	94,176	48%
Transfer to reserves	7	(1,266,919)	-	(1,176,127)	(1,176,127)	
		(1,463,013)	(196,094)	(1,278,045)		
Net Amount from Financing Activities		2,683,522	(196,094)	221,955		
Movement in Surplus or Deficit						
Opening Funding Surplus / (Deficit)						
Amount attributable to operating activities	3	317,059	317,059	317,059		
Amount attributable to investing activities		(4,705,560)	(3,216,848)	1,039,807		
Amount attributable to financing activities		2,683,522	(196,094)	221,955		
Closing Funding Surplus / (Deficit)	3	211,626	(1,491,016)	3,111,268		

SHIRE OF MURCHISON
STATEMENT OF FINANCIAL POSITION
For the Period Ending 28 February 2026

	FY 2026 28 February 2026	FY 2025 30 June 2025
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	7,770,405	11,234,288
Trade and other receivables	3,371,113	989,151
Inventories	202,867	191,897
Other assets	3,187,963	1,488,979
TOTAL CURRENT ASSETS	14,532,349	13,904,315
NON-CURRENT ASSETS		
Other financial assets	19,905	19,905
Property, plant and equipment	16,636,472	15,458,417
Infrastructure	96,788,256	96,650,716
TOTAL NON-CURRENT ASSETS	113,444,633	112,129,037
TOTAL ASSETS	127,976,982	126,033,353
CURRENT LIABILITIES		
Trade and other payables	1,428,096	2,671,822
Other liabilities	2,457,628	3,060,525
Borrowings	197,900	196,094
Employee related provisions	210,632	210,632
TOTAL CURRENT LIABILITIES	4,294,256	6,139,073
NON-CURRENT LIABILITIES		
Borrowings	1,045,810	1,145,213
Employee related provisions	42,400	42,400
TOTAL NON-CURRENT LIABILITIES	1,088,209	1,187,613
TOTAL LIABILITIES	5,382,465	7,326,686
NET ASSETS	122,594,517	118,706,667
EQUITY		
Retained surplus	35,321,563	31,063,650
Reserve accounts	7,857,885	8,227,949
Revaluation surplus	79,415,068	79,415,068
TOTAL EQUITY	122,594,516	118,706,667

SHIRE OF MURCHISON
 STATEMENT OF CAPITAL ACQUISITIONS AND FUNDING
 For the Period Ending 28 February 2026
CAPITAL ACQUISITIONS AND FUNDING

Asset Group	Note	Annual Budget \$	YTD Actual Total \$
Land and buildings	9(a)	3,173,428	709,702
Plant and equipment	9(c)	580,266	-
Furniture and equipment	9(b)	9,356	500
Infrastructure - roads	9(d)	7,060,297	3,927,281
Infrastructure - other	9(e)	1,967,822	1,277,736
Total Capital Expenditure		12,791,169	5,915,220
Capital Acquisitions Funded by:			
Capital grants and contributions		7,965,608	5,915,220
Other (disposals and c/fwd)		120,000	-
Council contribution - from reserves		960,000	-
Council contribution - operations		3,745,560	-
Total Capital Acquisitions Funding		12,791,169	5,915,220

SHIRE OF MURCHISON
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 28 February 2026

1. SIGNIFICANT ACCOUNTING POLICIES

This report is prepared to meet the requirements of *Local Government (Financial Management) Regulations 1996 Regulation 34*.

The material variance adopted by the Shire of Murchison for the 2025/26 year is \$10,000 or 10%, whichever is greater. Items considered to be of material variance are disclosed in Note 2.

The statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation. The preparation also requires management to make judgements, estimates and assumptions which effect the application of policies and the reported amounts in the statements and notes. These estimated figures are based on historical experience or other factors believed to be reasonable under the circumstances. Therefore, the actual results may differ from these reported amounts.

Actual and Budget comparatives are presented in year to date format unless otherwise stated. The Adopted Budget is used in the report until superseded by the Budget Review.

Preparation

Prepared by: Bertus Lochner
 Reviewed by: Travis Bate
 Date prepared: 21 Mar 26

(a) Basis of Preparation

The following financial statements are special purpose financial statements that have been prepared in accordance with the Australian Accounting Standards, Authoritative Interpretations, the *Local Government Act 1995*, and regulations, within the context in which they relate to local governments and not-for-profit entities.

With the exception of the cash flow statement and rate setting information, the following report has been prepared on an accrual basis with balances measured at historical cost unless subject to fair value adjustments. Items subject to fair value adjustments include certain non-current assets, financial assets, and financial liabilities. Items such as assets, liabilities, equity, income and expenses have been recognised in accordance with the definitions and recognition criteria set out in the Framework for the Preparation and Presentation of Financial Statements.

These financial statements comply with, and supersede, the Australian Accounting Standards with the *Local Government (Financial Management) Regulations 1996* where applicable. Further information is provided in Note 1(i).

The functional and presentation currency of the report is Australian dollars.

(b) The Local Government Reporting Entity

The Australian Accounting Standards define local government as a reporting entity which can be a single entity or a group comprising a parent and all its subsidiaries. All funds controlled by the Shire in order to provide its services have formed part of the following report. Transactions and balances related to these controlled funds, such as transfers to and from reserves, were eliminated during the preparation of the report.

Funds held in Trust, which are controlled but not owned by the Shire, do not form part of the financial statements. Further information on the Shire funds in Trust are provided in Note 5.

(c) Rounding of Amounts

The Shire is an entity to which the *Local Government (Financial Management) Regulations 1996* applies and, accordingly amounts in the financial report have been rounded to the dollar except for amounts shown as a rate in the dollar. Where total assets exceed \$10,000,000 in the prior audited annual financial report, the amounts may be rounded to the nearest \$1,000.

SHIRE OF MURCHISON
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 28 February 2026

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(d) Goods and Services Tax (GST)

Revenue, expenses and assets are recognised net of the amount of goods and services tax (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.

(e) Superannuation

The Shire contributes to a number of superannuation funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

(f) Cash and Cash Equivalents

Cash and cash equivalents normally include cash on hand, cash at bank, deposits on demand with banks, other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are shown as short term borrowings in current liabilities in Note 3 - Net Current Assets.

(g) Financial Assets at Amortised Cost

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

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

(h) Inventories

General

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 related to completion and its sale.

Land Held for Resale

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed. Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point. Land held for sale is classified as current except where it is held as non-current based on Council's intentions to release for sale.

(i) Trade and Other Receivables

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

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

Trade 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.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

The Shire applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected credit loss allowance for all trade receivables. To measure the expected credit losses, rates receivables are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

SHIRE OF MURCHISON
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 28 February 2026

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets

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

Recognition of Assets

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.

Gains and Losses on Disposal

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in profit or loss in the period which they arise.

(i) Depreciation of Non-current Assets

The depreciable amount of fixed assets included in buildings but excluding freehold land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

The assets residual values and useful lives are reviewed and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Major depreciation periods used for each class of depreciable asset are:

Asset Class	Useful life
Buildings & Improvements	7 to 90 years
Furniture and equipment	3 to 25 years
Plant and equipment	5 to 20 years
Sealed roads and streets	
formation	not depreciated
pavement	12 years
seal	10 years
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads	
formation	not depreciated
pavement	45 years
Footpaths	10 years
Culverts	60 years
Signs	20 years
Stock Grids	80 years
Floodways	21 years
Water supply piping and drainage systems	75 years
Bridges	80 years

SHIRE OF MURCHISON
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 28 February 2026

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Trade and Other Payables

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year 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.

(m) Prepaid Rates

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises revenue for the prepaid rates that have not been refunded.

(n) Employee Benefits

Short-term employee benefits

Provision is made for the Shire's obligation 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 determination of the net current asset position. The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the determination of the net current asset position.

Other long-term employee benefits

Long-term employee benefits provisions 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 the 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.

(o) Interest-bearing Loans and Borrowings

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. Subsequent measurement is at amortised cost using the effective interest method. The annual government guarantee fee is expensed in the year incurred.

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

Borrowing Costs

The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied. Fair values of borrowings are not materially different to their carrying amount, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Borrowings fair values are based on the discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy due to the unobservable inputs, including own credit risk.

SHIRE OF MURCHISON
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 28 February 2026

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) 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.

(q) Contract Liabilities

Contract liabilities represent the Shire's obligation to transfer goods or services to a customer for which the Shire has received consideration from the customer.

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

(r) Current and Non-current Classification

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the Shire's intentions to release for sale.

(p) Nature or Type Classifications

Rates

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

Grants, Subsidies and Contributions

Refer to all amounts received as grants, subsidies and contributions that are not capital grants.

Capital Grants, Subsidies and Contributions

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current 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.

Profit on Asset Disposal

Gain on the disposal of assets including gains on the disposal of long term investments.

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.

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. Excluding rubbish removal charges, 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.

Interest Earnings

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.

SHIRE OF MURCHISON
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 28 February 2026

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)
(p) Nature or Type Classifications (Continued)

Other Revenue / Income

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

Employee Costs

All costs associated with the employment of a 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, consultancy, maintenance agreements, communication expenses (such as telephone and internet charges), advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc.

Utilities (Gas, Electricity, Water, etc.)

Expenditures made to the respective agencies for the provision of power, gas, water and communication expenses. 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

Loss on the disposal of fixed assets.

Depreciation on Non-current Assets

Depreciation expense raised on all classes of assets.

Finance Cost

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

Other Expenditure

Statutory fees, taxes, provision for bad debts, member's fees or State taxes, donations and subsidies made to community groups.

SHIRE OF MURCHISON
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 28 February 2026

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)
(q) Program Classifications (Function / Activity)

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

GOVERNANCE

Administration and operation of facilities and services to members of Council. Other costs that relate to the task of assisting elected members and electors on matters which do not concern specific Council services.

GENERAL PURPOSE FUNDING

Rates, general purpose government grants and interest revenue.

LAW, ORDER AND PUBLIC SAFETY

Supervision of various by-laws, fire prevention and animal control.

HEALTH

Monitor health control standards within the community, provide support and assistance with airstrips to enable all residents access to the Royal Flying Doctor for regular and emergency health services.

EDUCATION AND WELFARE

Support of education facilities within the Shire and of any external resources necessary to assist with education programmes for all residents.

HOUSING

Provision and maintenance of staff housing.

COMMUNITY AMENITIES

Maintain a refuse site for the settlement.

RECREATION AND CULTURE

Provide a library and museum and operation there of. Maintain recreation centre, sports field, parks, gardens and other recreational facilities.

TRANSPORT

Construction and maintenance of roads, drainage works and traffic signs. Maintenance of the settlement airstrip.

ECONOMIC SERVICES

Building control, provision of power and water supplies. Supply and maintenance of television re-broadcasting installation. Provision of radio communication. Maintenance of caravan park. Vermin control and area promotion.

OTHER PROPERTY AND SERVICES

Private works operations, plant repairs and operation costs.

SHIRE OF MURCHISON

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 28 February 2026

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(r) Revenue Recognition Policy

Recognition of revenue is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns / Refunds / Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annually fee	None	Set by State legislation	Apportioned equally across the inspection cycle	No refunds	After inspection complete based on a 4 year cycle

SHIRE OF MURCHISON

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 28 February 2026

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(r) Revenue Recognition Policy (Continued)

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns / Refunds / Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of revenue recognition
Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction price	On entry or at conclusion of hire
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Roadhouse fuel & kiosk sales.	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council policy & annual fees and charges review, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods
Commissions	Commissions on licencing and ticket sales	Over time	Payment in full on sale	None	Set by mutual agreement with the customer	On receipt of funds	Not applicable	When assets are controlled
Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed

SHIRE OF MURCHISON

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 28 February 2026

2. EXPLANATION OF MATERIAL VARIANCES

Variations which have exceeded the thresholds are listed below by Program. Significant variations within the Program are listed underneath it by Nature or Type.

The material variance adopted by Council for the 2025/26 year is \$10,000 and 10%.

Nature or Type Operating Revenues	Var	Var	Timing /	Explanation of Variance	
	\$	%	Permanent		
Rates	632,018	50%	▲	Timing	Timing of budget profile only, rate revenue in line with full year budget.
Fees and Charges	(61,608)	(13%)	▼	Timing	Main contributions of variance can be linked to Roadhouse Accommodation and Camping which is \$57K below budget. Affected by seasonality vs budget profile.
Other Revenue	42,396	17%	▲	Timing	Relates to increased roadhouse sales of \$14K, and staff housing reallocation \$24K (budgeted against expenditure).
Capital Operating Grants, Subsidies and Contributions	1,644,635	31%	▲	Timing	Variance due to timing of budget profile, refer note 12 for additional breakdown of grants.

Operating Expense

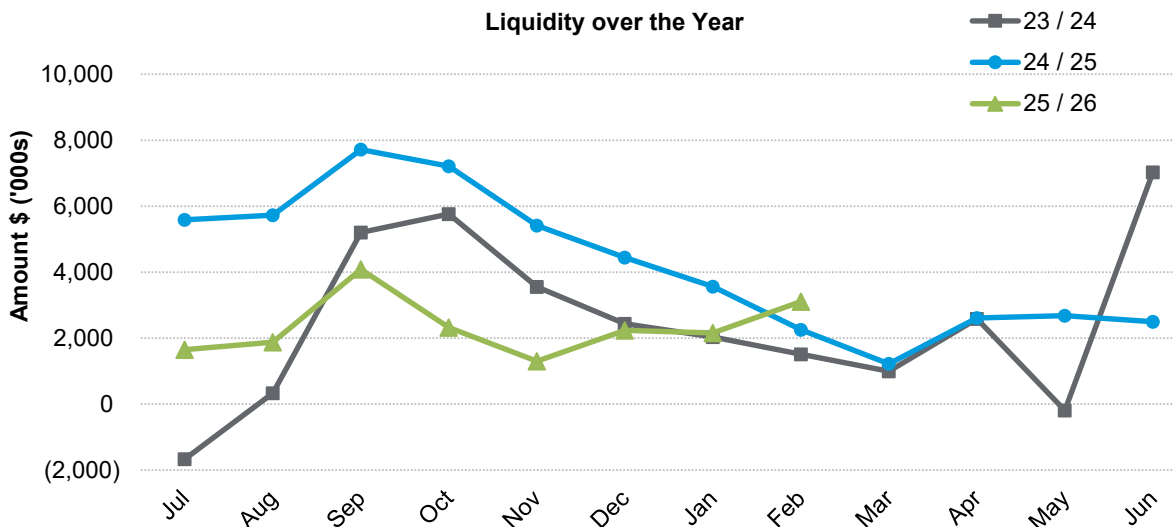
Employee Costs	(127,369)	(13%)	▼	Timing	Related to timing of pay runs. June 2025 Accrued Wages to be reversed.
Insurance Expenses	(67,570)	(50%)	▼	Timing	Timing of budget profile only, expense in line with full year budget.

SHIRE OF MURCHISON
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 28 February 2026

3. NET CURRENT FUNDING POSITION

	Note	Current Month 28 Feb 26 \$	Prior Year Closing 30 Jun 25 \$	This Time Last Year 28 Feb 25 \$
Current Assets				
Cash unrestricted	4	235,039	4,542,065	4,878,540
Cash restricted	4	7,535,366	6,692,223	3,992,529
Receivables - rates	6(a)	175,777	63,794	104,052
Receivables - sundry	6(b)	3,050,192	729,232	12,095
Receivables - other		107,473	156,952	135,802
Accrued Income		64,522	64,522	-
Provision for doubtful debts		(31,258)	(31,258)	(7,157)
Contract assets		3,187,963	1,488,979	-
Inventories		202,867	191,897	222,749
Total Current Assets		14,527,942	13,898,407	9,338,610
Current Liabilities				
Payables - sundry		(90,230)	(1,207,457)	(384,961)
Payables - other		(47,364)	(171,481)	493
PAYG Tax withheld		(30,722)	(33,686)	(28,353)
Accrued salaries and wages		(74,735)	(74,735)	-
Accrued expenses		(653,671)	(653,671)	-
Trust Liability		49	49	49
Deposits and bonds		(158,754)	(158,254)	(158,304)
Contract liabilities		(2,457,628)	(3,060,525)	(2,161,932)
Murchison Community Fund		(363,943)	(362,354)	(361,474)
Loan liabilities	11(a)	(202,221)	(200,415)	(194,304)
Total Payables		(4,079,217)	(5,922,528)	(3,288,786)
Provisions		(210,632)	(210,632)	(196,861)
Total Current Liabilities		(4,289,849)	(6,133,159)	(3,485,647)
Less: cash reserves	7	(7,535,366)	(7,859,233)	(3,992,529)
Less: provisions		210,632	210,631	196,861
Add: Loan principal (current)		197,910	200,414	194,304
Net Funding Position - Surplus / (Deficit)		3,111,269	317,059	2,251,600

Liquidity over the Year



SHIRE OF MURCHISON

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 28 February 2026

4. CASH AND FINANCIAL ASSETS

	Unrestricted	Restricted	Total	Institution	Interest	Maturity
	\$	\$	\$		Rate	Date
Cash					%	
Murchison Community Fund	363,943	-	363,943	Westpac	Variable	N/A
Municipal	(182,808)	-	(182,808)	Westpac	Variable	N/A
Cash On Hand	1,000	-	1,000	Cash on hand	Nil	N/A
Muni Short Term Investment	7,727	-	7,727	Westpac	Variable	N/A
Roadhouse	37,733	-	37,733	Westpac	Variable	N/A
CSIRO	7,443	-	7,443	Westpac	Variable	N/A
Term Deposit	-	-	-			
Reserve Funds	-	7,535,366	7,535,366	Westpac	Variable	N/A
Total Cash and Financial Assets	235,039	7,535,366	7,770,405			

5. TRUST FUND

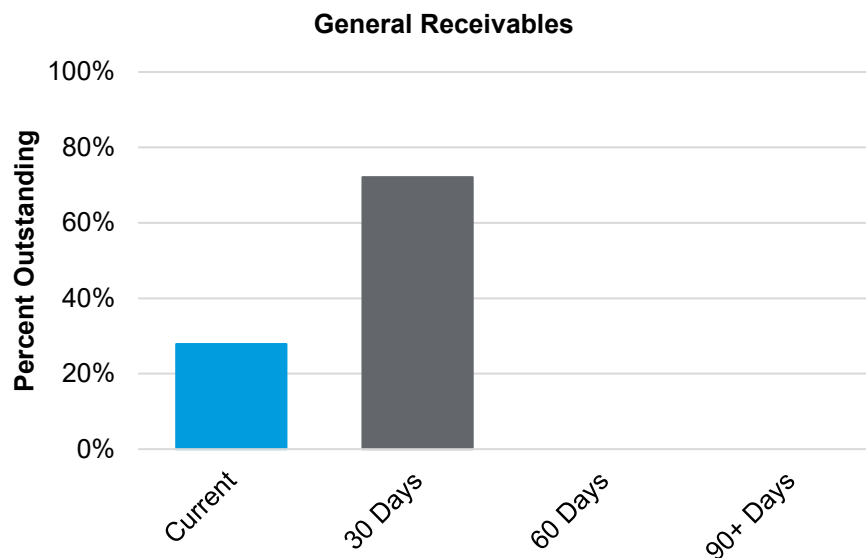
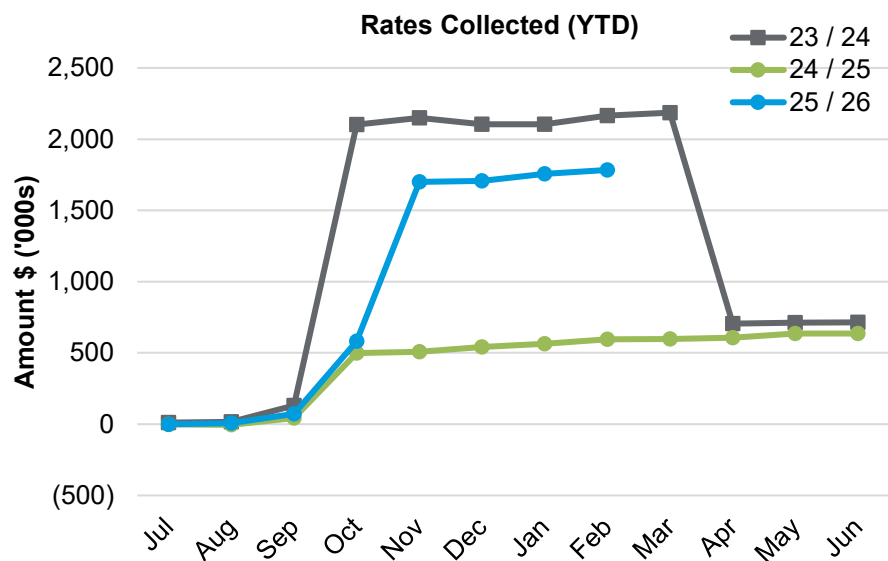
There are no funds held at balance date over which the Shire has no control

SHIRE OF MURCHISON
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ending 28 February 2026

6. RECEIVABLES

(a) Rates Receivable	28 Feb 26
	\$
Rates receivables	175,777
Total Rates Receivable Outstanding	175,777
Closing balances - prior year	63,794
Rates levied this year	1,896,002
Closing balances - current month	(175,777)
Total Rates Collected to Date	1,784,019

(b) General Receivables	28 Feb 26
	\$
Current	850,192
30 Days	2,200,000
60 Days	-
90+ Days	-
Total General Receivables Outstanding	3,050,192



Comments / notes

Comments / Notes

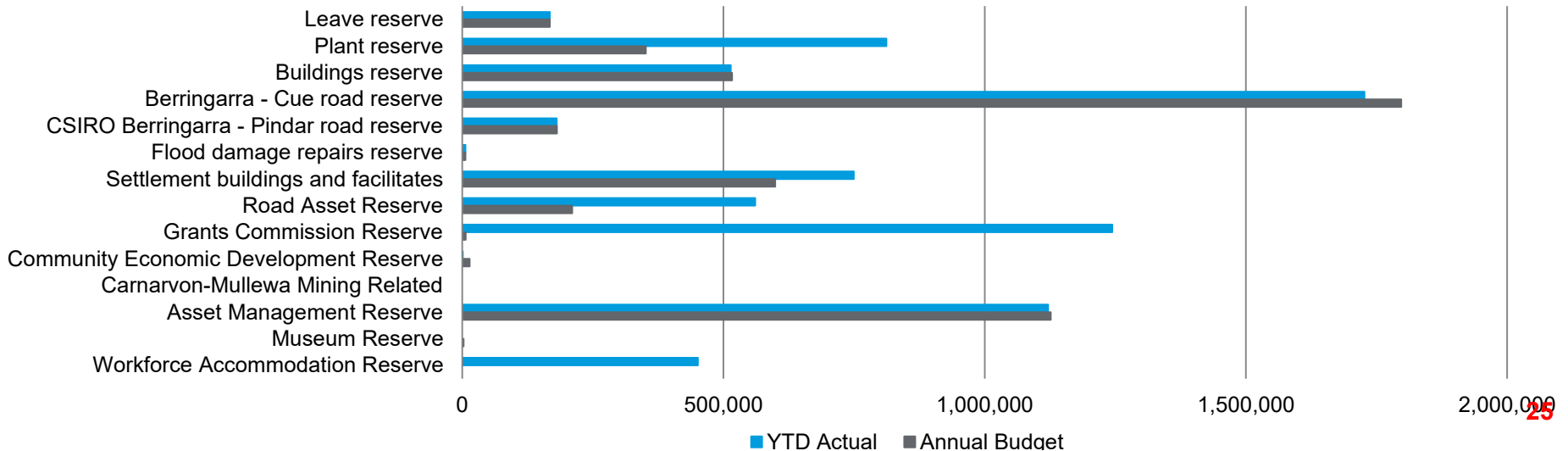
Amounts shown above include GST (where applicable)

SHIRE OF MURCHISON
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 28 February 2026

7. CASH BACKED RESERVES

Restricted by council:	Annual Budget				YTD Actual			
	Balance 01 Jul 25 \$	Transfers from \$	Transfer to \$	Balance 30 Jun 26 \$	Balance 01 Jul 25 \$	Transfers from \$	Transfer to \$	Balance 28 Feb 26 \$
Reserve Name								
Leave reserve	167,237	-	298	167,535	167,237	-	389	167,626
Plant reserve	809,907	(460,000)	1,446	351,353	809,907	-	1,885	811,791
Buildings reserve	512,739	-	3,615	516,354	512,739	-	1,193	513,932
Berringarra - Cue road reserve	1,674,932	-	122,478	1,797,410	1,674,932	-	52,007	1,726,939
CSIRO Berringarra - Pindar road reserve	180,639	-	900	181,539	180,639	-	420	181,059
Flood damage repairs reserve	5,977	-	11	5,988	5,977	-	14	5,991
Settlement buildings and facilitates	747,795	(150,000)	1,335	599,130	747,795	-	1,739	749,535
Road Asset Reserve	559,280	(350,000)	998	210,278	559,280	-	1,301	560,580
Grants Commission Reserve	2,738,554	(2,736,535)	4,889	6,908	2,738,554	(1,500,000)	5,560	1,244,114
Community Economic Development Fund	1,350	-	12,822	14,172	1,350	-	3	1,353
Carnarvon-Mullewa Mining Related	-	-	-	-	-	-	-	-
Asset Management Reserve	10,823	-	1,115,527	1,126,350	10,823	-	1,110,569	1,121,392
Museum Reserve	-	-	2,600	2,600	-	-	-	-
Workforce Accommodation Reserve	450,000	(450,000)	-	-	450,000	-	1,047	451,047
Total Cash Backed Reserves	7,859,232	(4,146,535)	1,266,919	4,979,616	7,859,232	(1,500,000)	1,176,127	7,535,360

Annual Budget v YTD Actual



SHIRE OF MURCHISON
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ending 28 February 2026

8. DISPOSAL OF ASSETS

Annual Budget

	WDV	Proceeds	Profit	(Loss)
	\$	\$	\$	\$
Transport				
Plant and Equipment				
Plant and Equipment	120,000	120,000	-	-
Total Disposal of Assets	120,000	120,000	-	-
Total Profit or (Loss)				-

YTD Actual

	WDV	Proceeds	Profit	(Loss)
	\$	\$	\$	\$
Other Property & Services				
Plant and Equipment				
Plant and Equipment	-	-	-	-
Total Disposal of Assets	-	-	-	-
Total Profit or (Loss)				-

SHIRE OF MURCHISON
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ending 28 February 2026

9. CAPITAL ACQUISITIONS

(a) Land and Buildings

Funding Source	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$	Completion %
Recreation & Culture					
Community / Sports Centre Refurbishments	120,059	80,032	48,135	31,897	40%
Housing					
Capex - Construct Staff Housing	980,000	653,328	208,307	445,021	21%
Community Amenities					
Public Conveniences Refurbishment	140,000	93,328	2,669	90,659	2%
Transport					
Depot Buildings & Improvements	2,500	1,664	-	1,664	0%
Economic Services					
F Capex New Caravan Park Ablution Block	27,997	18,664	27,997	(9,333)	
Capex - Roadhouse Business Bldg.	7,873	5,248	15,745	(10,497)	200%
Depot Buildings & Improvements	425,000	283,328	98,933	184,395	23%
Roadhouse Staff Accommodation	1,470,000	980,000	307,916	672,084	21%
Total Land and Buildings	3,173,428	2,115,592	709,702	1,405,890	

(b) Furniture & Equipment

Funding Source	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$	Completion %
Housing					
Staff Housing Furniture & Equipment	856	568	-	568	0%
Economic Services					
Roadhouse Point of Sale System	1,000	664	500	164	
Roadhouse Appliances	5,000	3,328	-	3,328	0%
Roadhouse Appliances	2,500	1,664	-	1,664	0%
Total Furniture & Equipment	9,356	6,224	500	5,724	

(c) Plant and Equipment

Funding Source	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$	Completion %
Transport					
Chlorinator For Drinking Water	266	176	-	176	
Road Plant Purchases	580,000	386,664	-	386,664	0%
Total Plant and Equipment	580,266	386,840	-	386,840	

SHIRE OF MURCHISON
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 28 February 2026

9. CAPITAL ACQUISITIONS (Continued)

(d) Infrastructure - Roads

Funding Source	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Completion %
	\$	\$	\$	\$	%
Transport					
Unallocated Roads Expenses	34,122	22,744	26,258	(3,514)	
Carn-Mul Rd 253.70 - 261.92 Gravel Resheet	4,380	2,920	-	2,920	
General Road Sealing Works	265,476	176,976	58,154	118,822	
Reseal Works	245,410	163,600	-	163,600	0%
SKA Route	3,653,571	2,435,672	2,678,209	(242,537)	73%
Carn- Mullewa Rd	2,627,802	1,751,848	962,063	789,785	37%
C12048 - Meeb-Wool Floodway over Murchison River	50,031	33,352	50,031	(16,679)	100%
Errabiddy Bluff Rd Resheet incl Floodways	99,398	66,256	112,444	(46,188)	113%
Capex Grids General	80,106	53,392	40,122	13,270	
	7,060,297	4,706,760	3,927,281	779,479	
Total Infrastructure - Roads	7,060,297	4,706,760	3,927,281	779,479	

(e) Infrastructure - Other

Funding Source	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Completion %
	\$	\$	\$	\$	%
Recreation & Culture					
Community Splash Pool	50,344	33,560	50,344	(16,784)	
Improvements To Drinking Water Reticulation	259,625	173,080	260,954	(87,874)	101%
Water Supply Capital	-	-	2,073	(2,073)	
Economic Services					
Caravan Park Precinct Works	179,570	119,704	109,311	10,393	
Roadhouse Other Equipment	58	32	58	(26)	
Roadhouse Three Accommodation Units	58	32	2,274	(2,242)	
Caravan Park Pool Construction	76,984	51,304	78,730	(27,426)	
Caravan Park Non Ensuites Cabins Conversion	160,000	106,664	-	106,664	0%
Power Supply Upgrade	1,148,183	765,448	773,992	(8,544)	67%
Roadhouse Fuel Facilities Bowsers Upgrade	93,000	62,000	-	62,000	0%
Community Amenities					
Total Infrastructure - Other	1,967,822	1,311,824	1,277,736	34,088	
Total Capital Expenditure	12,791,169	8,527,240	5,915,220	2,612,020	

SHIRE OF MURCHISON

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 28 February 2026

10. RATING INFORMATION

	Rateable Value \$	Rate in \$	Number of Properties #	Annual Budget Revenue \$	Rate Revenue \$	Interim Rates CY \$	Interim Rates PY \$	YTD Actual Revenue \$
General Rates								
UV Pastoral	1,236,464	0.099325	22	122,800	122,806	(3,082)	-	119,724
UV Mining	2,219,287	0.185500	14	440,095	663,516	-	-	663,516
UV Mining (Mining Licenses)	1,126,734	0.185500	11	223,436	-	-	-	-
UV Prospecting and exploration	1,079,319	0.185500	46	214,034	214,029	(20,383)	-	193,646
Total General Rates				1,000,365	1,000,351	(23,465)	-	976,886
Minimum Rates								
UV Pastoral	24,385	1,000	6	6,000	6,000	-	-	6,000
UV Mining	1,928	1,000	1	1,000	5,000	-	-	5,000
UV Mining (Mining Licenses)	8,316	1,000	4	4,000	-	-	-	-
UV Prospecting and exploration	41,878	1,000	17	17,000	17,000	-	-	17,000
Total Minimum Rates				28,000	28,000	-	-	28,000
Total General and Minimum Rates				1,028,365	1,028,351	(23,465)	-	1,004,886
Other Rate Revenue								
Interim Rates CY/PY				867,637				891,116
Total Rate Revenue				1,896,002				1,896,002

SHIRE OF MURCHISON
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ending 28 February 2026

11. INFORMATION ON BORROWINGS

(a) Debenture Repayments

(i) Loan 2 Roadworks in 2020-21

	Annual Budget \$	YTD Budget \$	YTD Actual \$
Transport			
Opening balance	1,345,628	1,345,628	1,345,628
Principal payment	(196,094)	(101,918)	(101,918)
Principal Outstanding	1,149,534	1,243,710	1,243,710
Finance cost payment	(40,531)	-	(21,839)
Service fee			
Total Principal, Finance Cost and Fees Paid	(236,625)	(101,918)	(123,757)
Total Principal Outstanding	1,149,534	1,243,710	1,243,710
Total Principal Repayments	(196,094)	(101,918)	(101,918)

SHIRE OF MURCHISON
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 28 February 2026

12. GRANTS, SUBSIDIES AND CONTRIBUTIONS

(a) Grants, Subsidies and Contributions

Program / Details	Grant Provider	Annual Budget \$	YTD Budget \$	YTD Actual \$
General Purpose Funding				
F.A.G Grant - General	WALGGC	2,324,590	1,549,720	1,743,443
F.A.G. Grant - Roads	WALGGC	576,456	384,304	432,342
Law, Order and Public Safety				
DFES Operating Grant	DFES	14,795	9,856	13,287
Transport				
Income Relating to Streets, Roads, Bridge	MRWA	5,000	3,328	5,000
MRWA Direct	MRWA	321,214	214,136	321,214
WANDRRA Flood Damage	MRWA	3,471,400	2,314,264	3,311,890
MRWA - SKA Roads	MRWA	1,848,803	1,232,528	-
Contribution Beringarra/Pindar Roads	MRWA	616,616	411,072	385,723
Economic Services				
Tour Area Prom Revenue		50,000	33,328	5,975
Roadhouse Other Revenue		-	-	-
Other Property & Services				
Workers Compensation Reimbursements		97,760	65,168	-
Total Grants, Subsidies and Contributions		9,326,634	6,217,704	6,218,873
(b) Capital Grants, Subsidies and Contributions				
Transport				
MRWA Specific	MRWA	2,100,000	1,400,000	840,000
Roads to Recovery		1,033,341	688,888	904,989
MRWA - SKA Roads	MRWA	4,018,928	2,679,280	4,325,699
Recreation & Culture				
Economic Services				
Settlement Infrastructure Grants		813,339	542,224	863,339
Total Capital Grants, Subsidies and Contributions		7,965,608	5,310,392	6,955,027
Total Grants, Subsidies and Contributions		17,292,242	11,528,096	13,173,900

SHIRE OF MURCHISON
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ending 28 February 2026

13. BUDGET AMENDMENTS

COA/Job	Description	IE	Inc/Exp Analysis	Type/Inc/Exp Analysis Summary	Capital & Other	No Cash Impact	Increase in Cash	(Decrease in Cash)
	Opening Surplus							(353,664)
03100	ABC Expenses - Rate Revenue	903	Administration Allocation (Expense)	OpMaterials & Contracts				(6,067)
03103	General Rates Levied	100	General Rates	OpRates	Rates			(20,454)
03114	MML Rates Levied	100	General Rates	OpMMLRates	MML Rates			(3,026)
03105	Penalty Interest Raised on Rates	160	Interest Earned	OpInterest Earnings			19,477	
03107	Back Rates Levied	100	General Rates	OpMMLRates	MML Rates			(840,987)
03109	Rates Administration Fees	170	Other Revenue	OpOther Revenue				(1,874)
03201	F.A.G Grant - General	111	Operating Grants - Commonwealth	OpOperating Grants, Subsidies And Contributions			521,428	
03202	F.A.G Grant - Roads	111	Operating Grants - Commonwealth	OpOperating Grants, Subsidies And Contributions			82,942	
03205	Other General Purpose Funding	170	Other Revenue	OpOther Revenue			112	
03210	Transfer to Grants Commission Reserve	630	Transfer to reserve	Trans toTransfer to reserve	Transfer to reserve			(4,889)
03212	Transfer to Asset Management Reserve	630	Transfer to reserve	Trans toTransfer to reserve	Transfer to reserve			(888,091)
73351	Transfer to Asset Management Reserve	630	Transfer to reserve	Trans toTransfer to reserve	Transfer to reserve		1,732,104	
04101	Members Conference Expenses	580	Other Expenses	OpOther Expenditure			140	
04102	Council Election Expenses	521	Service Contracts	OpMaterials & Contracts			4,791	
04104	Members - Refresh & Receptions	520	Materials	OpMaterials & Contracts			229	
04104	Members - Refresh & Receptions	580	Other Expenses	OpOther Expenditure				(4,683)
04105	Members - Insurance	570	Insurance Premiums	OpInsurance Expenses			11	
04106	Members - Subs., Donations	523	Subscriptions	OpMaterials & Contracts			56	
04110	Civic Receptions	520	Materials	OpMaterials & Contracts			2,250	
04110	Civic Receptions	521	Service Contracts	OpMaterials & Contracts			2,250	
04111	Members - Training	521	Service Contracts	OpMaterials & Contracts				(4,464)
04113	ABC Expenses - Members	903	Administration Allocation (Expense)	OpMaterials & Contracts				(27,059)
04200	ABC Expenses - Other Governance	903	Administration Allocation (Expense)	OpMaterials & Contracts				(57,925)
04204	Housing Costs (Other Gov)	904	Housing Allocation (Expense)	OpMaterials & Contracts			624	
04206	Novated Lease - GST	521	Service Contracts	OpMaterials & Contracts				(313)
04207	Novated Lease - No GST	521	Service Contracts	OpMaterials & Contracts			283	
05100	ABC Expenses - Fire Prevention	903	Administration Allocation (Expense)	OpMaterials & Contracts				(129)
05101	Insurance - Fire Prevention	570	Insurance Premiums	OpInsurance Expenses			152	
FIRVEH	Fire Prevention Vehicle Expenses	570	Insurance Premiums	OpInsurance Expenses				(2,358)
FIRVEH	Fire Prevention Vehicle Expenses	901	Plant Recovery	OpMaterials & Contracts				(6,518)
FIREO	Fire Expenses - Other	500	Salaries & Wages	OpEmployee Costs			1,321	
FIREO	Fire Expenses - Other	521	Service Contracts	OpMaterials & Contracts				(1,152)
FIREO	Fire Expenses - Other	900	Labour Overheads	OpEmployee Costs				(20,335)
05108	Depreciation - Fire Prevention	550	Depreciation - Buildings & Improvements	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	(441)		
05108	Depreciation - Fire Prevention	552	Depreciation - Plant & Equipment - Major	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	1,010		
05307	CESM Program Expenses	521	Service Contracts	OpMaterials & Contracts				(7,831)
05310	ABC Expenses - Law Order Pub Safety	903	Administration Allocation (Expense)	OpMaterials & Contracts				(129)
07404	Analytical Expenses	521	Service Contracts	OpMaterials & Contracts				(375)
07406	ABC Expenses - Prev. Services	903	Administration Allocation (Expense)	OpMaterials & Contracts				(129)
07500	Preventative Services - Pest Control	521	Service Contracts	OpMaterials & Contracts				(2,786)
07503	ABC Expenses - Pest Control	903	Administration Allocation (Expense)	OpMaterials & Contracts				(129)
07700	Medical Centre Expenses	521	Service Contracts	OpMaterials & Contracts				(393)
PATTRAN	Patient Transfer Expenses	901	Plant Recovery	OpMaterials & Contracts				(54)
07705	ABC Expenses - Other Health	903	Administration Allocation (Expense)	OpMaterials & Contracts				(774)
07706	Depreciation Ambulance Centre	550	Depreciation - Buildings & Improvements	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	(567)		
08000	Care of Families & Children	580	Other Expenses	OpOther Expenditure				(1,500)
M2OFF	Maintenance 2 Office Road (Ceo)	500	Salaries & Wages	OpEmployee Costs				(697)
M2OFF	Maintenance 2 Office Road (Ceo)	521	Service Contracts	OpMaterials & Contracts			5,215	
M2OFF	Maintenance 2 Office Road (Ceo)	540	Electricity	OpMaterials & Contracts				(16)
M2OFF	Maintenance 2 Office Road (Ceo)	570	Insurance Premiums	OpInsurance Expenses			492	
M2OFF	Maintenance 2 Office Road (Ceo)	900	Labour Overheads	OpEmployee Costs				(5,079)
M2OFF	Maintenance 2 Office Road (Ceo)	901	Plant Recovery	OpMaterials & Contracts				(1,019)
M4AKU	Maintenance 4A Kurara Way	500	Salaries & Wages	OpEmployee Costs				(1,195)
M4AKU	Maintenance 4A Kurara Way	520	Materials	OpMaterials & Contracts				(2,082)
M4AKU	Maintenance 4A Kurara Way	540	Electricity	OpMaterials & Contracts				(16)
M4AKU	Maintenance 4A Kurara Way	570	Insurance Premiums	OpInsurance Expenses			148	
M4AKU	Maintenance 4A Kurara Way	900	Labour Overheads	OpEmployee Costs				(6,242)
M4AKU	Maintenance 4A Kurara Way	901	Plant Recovery	OpMaterials & Contracts				(664)
M4AKU	Maintenance 4A Kurara Way	904	Housing Allocation (Expense)	OpMaterials & Contracts				(180)
M4BKU	Maintenance 4B Kurara Way	500	Salaries & Wages	OpEmployee Costs				(1,076)

SHIRE OF MURCHISON
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ending 28 February 2026

13. BUDGET AMENDMENTS

COA/Job	Description	IE	Inc/Exp Analysis	Type/Inc/Exp Analysis Summary	Capital & Other	No Cash Impact	Increase in Cash	(Decrease in Cash)
M4BKU	Maintenance 4B Kurara Way	521	Service Contracts	OpMaterials & Contracts				(1,356)
M4BKU	Maintenance 4B Kurara Way	540	Electricity	OpMaterials & Contracts				(16)
M4BKU	Maintenance 4B Kurara Way	570	Insurance Premiums	OpInsurance Expenses		148		
M4BKU	Maintenance 4B Kurara Way	900	Labour Overheads	OpEmployee Costs				(1,608)
M4BKU	Maintenance 4B Kurara Way	901	Plant Recovery	OpMaterials & Contracts				(709)
M6KU	Maintenance 6 Kurara Way	500	Salaries & Wages	OpEmployee Costs				(1,100)
M6KU	Maintenance 6 Kurara Way	520	Materials	OpMaterials & Contracts				(328)
M6KU	Maintenance 6 Kurara Way	521	Service Contracts	OpMaterials & Contracts				(860)
M6KU	Maintenance 6 Kurara Way	540	Electricity	OpMaterials & Contracts				(16)
M6KU	Maintenance 6 Kurara Way	543	Gas	OpMaterials & Contracts				(21)
M6KU	Maintenance 6 Kurara Way	570	Insurance Premiums	OpInsurance Expenses		266		
M6KU	Maintenance 6 Kurara Way	900	Labour Overheads	OpEmployee Costs				(1,213)
M6KU	Maintenance 6 Kurara Way	901	Plant Recovery	OpMaterials & Contracts				(725)
M8KU	Maintenance 8 Kurara Way	500	Salaries & Wages	OpEmployee Costs				(804)
M8KU	Maintenance 8 Kurara Way	520	Materials	OpMaterials & Contracts				(9,000)
M8KU	Maintenance 8 Kurara Way	521	Service Contracts	OpMaterials & Contracts				(3,176)
M8KU	Maintenance 8 Kurara Way	540	Electricity	OpMaterials & Contracts				(16)
M8KU	Maintenance 8 Kurara Way	543	Gas	OpMaterials & Contracts				(486)
M8KU	Maintenance 8 Kurara Way	570	Insurance Premiums	OpInsurance Expenses		270		
M8KU	Maintenance 8 Kurara Way	900	Labour Overheads	OpEmployee Costs				(2,472)
M8KU	Maintenance 8 Kurara Way	901	Plant Recovery	OpMaterials & Contracts				(745)
M10AKU	Maintenance 10A Kurara Way	500	Salaries & Wages	OpEmployee Costs		969		
M10AKU	Maintenance 10A Kurara Way	521	Service Contracts	OpMaterials & Contracts				(967)
M10AKU	Maintenance 10A Kurara Way	540	Electricity	OpMaterials & Contracts				(16)
M10AKU	Maintenance 10A Kurara Way	570	Insurance Premiums	OpInsurance Expenses		138		
M10AKU	Maintenance 10A Kurara Way	900	Labour Overheads	OpEmployee Costs		643		
M10AKU	Maintenance 10A Kurara Way	901	Plant Recovery	OpMaterials & Contracts				(778)
M10BKU	Maintenance 10B Kurara Way	500	Salaries & Wages	OpEmployee Costs				(615)
M10BKU	Maintenance 10B Kurara Way	520	Materials	OpMaterials & Contracts				(6,270)
M10BKU	Maintenance 10B Kurara Way	521	Service Contracts	OpMaterials & Contracts		2,294		
M10BKU	Maintenance 10B Kurara Way	540	Electricity	OpMaterials & Contracts				(16)
M10BKU	Maintenance 10B Kurara Way	543	Gas	OpMaterials & Contracts				(1,314)
M10BKU	Maintenance 10B Kurara Way	570	Insurance Premiums	OpInsurance Expenses		138		
M10BKU	Maintenance 10B Kurara Way	900	Labour Overheads	OpEmployee Costs				(1,864)
M10BKU	Maintenance 10B Kurara Way	901	Plant Recovery	OpMaterials & Contracts				(672)
M12AKU	Maintenance 12A Kurara Way	500	Salaries & Wages	OpEmployee Costs		115		
M12AKU	Maintenance 12A Kurara Way	520	Materials	OpMaterials & Contracts				(9,500)
M12AKU	Maintenance 12A Kurara Way	521	Service Contracts	OpMaterials & Contracts				(1,611)
M12AKU	Maintenance 12A Kurara Way	570	Insurance Premiums	OpInsurance Expenses		202		
M12AKU	Maintenance 12A Kurara Way	900	Labour Overheads	OpEmployee Costs				(948)
M12AKU	Maintenance 12A Kurara Way	901	Plant Recovery	OpMaterials & Contracts				(620)
M12BKU	Maintenance 12B Kurara Way	500	Salaries & Wages	OpEmployee Costs		396		
M12BKU	Maintenance 12B Kurara Way	521	Service Contracts	OpMaterials & Contracts				(1,219)
M12BKU	Maintenance 12B Kurara Way	540	Electricity	OpMaterials & Contracts				(16)
M12BKU	Maintenance 12B Kurara Way	570	Insurance Premiums	OpInsurance Expenses		202		
M12BKU	Maintenance 12B Kurara Way	900	Labour Overheads	OpEmployee Costs		137		
M12BKU	Maintenance 12B Kurara Way	901	Plant Recovery	OpMaterials & Contracts				(824)
M14MUL	Maintenance 14 Mulga Cres	500	Salaries & Wages	OpEmployee Costs		978		
M14MUL	Maintenance 14 Mulga Cres	521	Service Contracts	OpMaterials & Contracts				(369)
M14MUL	Maintenance 14 Mulga Cres	540	Electricity	OpMaterials & Contracts				(16)
M14MUL	Maintenance 14 Mulga Cres	570	Insurance Premiums	OpInsurance Expenses		388		
M14MUL	Maintenance 14 Mulga Cres	900	Labour Overheads	OpEmployee Costs		882		
M14MUL	Maintenance 14 Mulga Cres	901	Plant Recovery	OpMaterials & Contracts				(897)
M16MUL	Maintenance 16 Mulga Cres	500	Salaries & Wages	OpEmployee Costs		327		
M16MUL	Maintenance 16 Mulga Cres	520	Materials	OpMaterials & Contracts				(620)
M16MUL	Maintenance 16 Mulga Cres	521	Service Contracts	OpMaterials & Contracts				(1,205)
M16MUL	Maintenance 16 Mulga Cres	540	Electricity	OpMaterials & Contracts				(16)
M16MUL	Maintenance 16 Mulga Cres	570	Insurance Premiums	OpInsurance Expenses		285		
M16MUL	Maintenance 16 Mulga Cres	900	Labour Overheads	OpEmployee Costs				(990)
M16MUL	Maintenance 16 Mulga Cres	901	Plant Recovery	OpMaterials & Contracts				(729)
09113	Staff Housing Costs Rallocated	904	Housing Allocation (Expense)	OpMaterials & Contracts		70,402		

SHIRE OF MURCHISON
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 28 February 2026

13. BUDGET AMENDMENTS

COA/Job	Description	IE	Inc/Exp Analysis	Type/Inc/Exp Analysis Summary	Capital & Other	No Cash Impact	Increase in Cash	(Decrease in Cash)
M8MUL	Maintenance 8 Mulga Cres	500	Salaries & Wages	OpEmployee Costs				(573)
M8MUL	Maintenance 8 Mulga Cres	520	Materials	OpMaterials & Contracts				(4,995)
M8MUL	Maintenance 8 Mulga Cres	521	Service Contracts	OpMaterials & Contracts			5,510	
M8MUL	Maintenance 8 Mulga Cres	540	Electricity	OpMaterials & Contracts				(16)
M8MUL	Maintenance 8 Mulga Cres	570	Insurance Premiums	OpInsurance Expenses			286	
M8MUL	Maintenance 8 Mulga Cres	900	Labour Overheads	OpEmployee Costs				(1,458)
M8MUL	Maintenance 8 Mulga Cres	901	Plant Recovery	OpMaterials & Contracts				(846)
M10MUL	Maintenance 10 Mulga Cres	500	Salaries & Wages	OpEmployee Costs				(32)
M10MUL	Maintenance 10 Mulga Cres	540	Electricity	OpMaterials & Contracts				(16)
M10MUL	Maintenance 10 Mulga Cres	570	Insurance Premiums	OpInsurance Expenses			223	
M10MUL	Maintenance 10 Mulga Cres	900	Labour Overheads	OpEmployee Costs				(140)
M10MUL	Maintenance 10 Mulga Cres	901	Plant Recovery	OpMaterials & Contracts				(821)
M12MUL	Maintenance 12A Mulga Cres	521	Service Contracts	OpMaterials & Contracts				(300)
M12MUL	Maintenance 12A Mulga Cres	540	Electricity	OpMaterials & Contracts				(16)
09148	Depreciation - Staff Housing	550	Depreciation - Buildings & Improvements	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	(28,149)		
09151	Transfer to Buildings Reserve	630	Transfer to reserve	Trans toTransfer to reserve	Transfer to reserve			(915)
09162	Transfer from Workforce Accomodation Reserve	220	Transfer from Reserve	Trans fromTransfer from Reserve	Transfer from Reserve		150,000	
MSANH	Household Refuse Removal	500	Salaries & Wages	OpEmployee Costs			1,336	
MSANH	Household Refuse Removal	520	Materials	OpMaterials & Contracts				(5,304)
MSANH	Household Refuse Removal	550	Depreciation - Buildings & Improvements	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	(126)		
MSANH	Household Refuse Removal	900	Labour Overheads	OpEmployee Costs			1,357	
MSANH	Household Refuse Removal	901	Plant Recovery	OpMaterials & Contracts				(1,034)
MTIP	Tip Maintenance	500	Salaries & Wages	OpEmployee Costs			1,086	
MTIP	Tip Maintenance	900	Labour Overheads	OpEmployee Costs			1,192	
10105	ABC Expenses - H'sehold Refuse	903	Administration Allocation (Expense)	OpMaterials & Contracts				(774)
SEWER	Expenses Relating To Sewerage	500	Salaries & Wages	OpEmployee Costs				(740)
SEWER	Expenses Relating To Sewerage	900	Labour Overheads	OpEmployee Costs				(968)
SEWER	Expenses Relating To Sewerage	901	Plant Recovery	OpMaterials & Contracts				(40)
MSANO	Gen Exp Relating To Protection Of Environment	500	Salaries & Wages	OpEmployee Costs			248	
MSANO	Gen Exp Relating To Protection Of Environment	900	Labour Overheads	OpEmployee Costs			332	
10503	ABC Exp. - Protection of Env.	903	Administration Allocation (Expense)	OpMaterials & Contracts				(774)
10510	Protection of Environment Donations	580	Other Expenses	OpOther Expenditure				(8,780)
STSURV	Settlement Planning & Survey	521	Service Contracts	OpMaterials & Contracts				(6,500)
OCMFAC	Other Community Amenities Facilities	550	Depreciation - Buildings & Improvements	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	(2,046)		
OLDDPT	Maintenance - Old Depot Shed (Gardener's Shed)	500	Salaries & Wages	OpEmployee Costs			384	
OLDDPT	Maintenance - Old Depot Shed (Gardener's Shed)	521	Service Contracts	OpMaterials & Contracts				(225)
OLDDPT	Maintenance - Old Depot Shed (Gardener's Shed)	900	Labour Overheads	OpEmployee Costs			384	
OLDFRE	Maintenance Old Works Supervisors Shed	520	Materials	OpMaterials & Contracts				(15,000)
OLDFRE	Maintenance Old Works Supervisors Shed	521	Service Contracts	OpMaterials & Contracts				(3,000)
MPTOIL	Maintenance - Public Conveniences (Near Roadhoi	500	Salaries & Wages	OpEmployee Costs			10,885	
MPTOIL	Maintenance - Public Conveniences (Near Roadhoi	520	Materials	OpMaterials & Contracts				(1,428)
MPTOIL	Maintenance - Public Conveniences (Near Roadhoi	521	Service Contracts	OpMaterials & Contracts			60,000	
MPTOIL	Maintenance - Public Conveniences (Near Roadhoi	570	Insurance Premiums	OpInsurance Expenses			1,713	
MPTOIL	Maintenance - Public Conveniences (Near Roadhoi	900	Labour Overheads	OpEmployee Costs			230	
MPTOIL	Maintenance - Public Conveniences (Near Roadhoi	901	Plant Recovery	OpMaterials & Contracts				(165)
MCEMET	Maintenance - Cemetery	500	Salaries & Wages	OpEmployee Costs				(211)
MCEMET	Maintenance - Cemetery	521	Service Contracts	OpMaterials & Contracts				(127)
MCEMET	Maintenance - Cemetery	570	Insurance Premiums	OpInsurance Expenses			32	
MCEMET	Maintenance - Cemetery	900	Labour Overheads	OpEmployee Costs			21	
MCEMET	Maintenance - Cemetery	901	Plant Recovery	OpMaterials & Contracts				(40)
10709	ABC Expenses - Other Community Amenities	903	Administration Allocation (Expense)	OpMaterials & Contracts				(11,717)
C10004	Public Conveniences Refurbishment	521	Service Contracts	CapMaterials & Contracts	Land & Buildings			(140,000)
11300	ABC Expenses - Other Rec. & Sport	903	Administration Allocation (Expense)	OpMaterials & Contracts				(13,437)
C14230	Community / Sports Centre Improvements	520	Materials	CapMaterials & Contracts	Land & Buildings			(59)
C11006	Community Splash Pad	521	Service Contracts	CapMaterials & Contracts	Infrastructure Other			(50,344)
MPARKS	Maintenance - Parks And Reserves	500	Salaries & Wages	OpEmployee Costs			40,302	
MPARKS	Maintenance - Parks And Reserves	520	Materials	OpMaterials & Contracts				(12,355)
MPARKS	Maintenance - Parks And Reserves	570	Insurance Premiums	OpInsurance Expenses			388	
MPARKS	Maintenance - Parks And Reserves	900	Labour Overheads	OpEmployee Costs			40,037	
MPARKS	Maintenance - Parks And Reserves	901	Plant Recovery	OpMaterials & Contracts				(17,007)
MOTSET	Outer Settlement Land Maintenance	500	Salaries & Wages	OpEmployee Costs				(2,045)

SHIRE OF MURCHISON
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ending 28 February 2026

13. BUDGET AMENDMENTS

COA/Job	Description	IE	Inc/Exp Analysis	Type/Inc/Exp Analysis Summary	Capital & Other	No Cash Impact	Increase in Cash	(Decrease in Cash)
MOTSET	Outer Settlement Land Maintenance	521	Service Contracts	OpMaterials & Contracts				(20,000)
MOTSET	Outer Settlement Land Maintenance	900	Labour Overheads	OpEmployee Costs				(2,045)
MOTSET	Outer Settlement Land Maintenance	901	Plant Recovery	OpMaterials & Contracts				(2,332)
MBOTWK	Murchison Botanical Walk Maintenance	500	Salaries & Wages	OpEmployee Costs			1,344	
MBOTWK	Murchison Botanical Walk Maintenance	900	Labour Overheads	OpEmployee Costs			1,344	
MSPORT	Maintenance - Murchison Sports Club	500	Salaries & Wages	OpEmployee Costs			2,001	
MSPORT	Maintenance - Murchison Sports Club	521	Service Contracts	OpMaterials & Contracts				(708)
MSPORT	Maintenance - Murchison Sports Club	540	Electricity	OpMaterials & Contracts				(16)
MSPORT	Maintenance - Murchison Sports Club	555	Depreciation - Plant & Equipment Minor	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	(33)		
MSPORT	Maintenance - Murchison Sports Club	570	Insurance Premiums	OpInsurance Expenses				(2,314)
MSPORT	Maintenance - Murchison Sports Club	900	Labour Overheads	OpEmployee Costs			2,841	
MSPORT	Maintenance - Murchison Sports Club	901	Plant Recovery	OpMaterials & Contracts				394
MPOLOC	Maintenance - Polocrosse Fields	500	Salaries & Wages	OpEmployee Costs			1,398	
MPOLOC	Maintenance - Polocrosse Fields	520	Materials	OpMaterials & Contracts				503
MPOLOC	Maintenance - Polocrosse Fields	521	Service Contracts	OpMaterials & Contracts			1,269	
MPOLOC	Maintenance - Polocrosse Fields	543	Gas	OpMaterials & Contracts				105
MPOLOC	Maintenance - Polocrosse Fields	570	Insurance Premiums	OpInsurance Expenses				(435)
MPOLOC	Maintenance - Polocrosse Fields	900	Labour Overheads	OpEmployee Costs			5,071	
MPOLOC	Maintenance - Polocrosse Fields	901	Plant Recovery	OpMaterials & Contracts			5,412	
MSTOIL	Maintenance - Two Sports Toilet Blocks (Near Club	500	Salaries & Wages	OpEmployee Costs			886	
MSTOIL	Maintenance - Two Sports Toilet Blocks (Near Club	543	Gas	OpMaterials & Contracts				(627)
MSTOIL	Maintenance - Two Sports Toilet Blocks (Near Club	570	Insurance Premiums	OpInsurance Expenses				(1,238)
MSTOIL	Maintenance - Two Sports Toilet Blocks (Near Club	900	Labour Overheads	OpEmployee Costs				(139)
MSTOIL	Maintenance - Two Sports Toilet Blocks (Near Club	901	Plant Recovery	OpMaterials & Contracts				(3)
GARDEN	Garden Expenses Other	500	Salaries & Wages	OpEmployee Costs				(1,724)
GARDEN	Garden Expenses Other	900	Labour Overheads	OpEmployee Costs				(3,214)
ORCHAR	Orchard Expenses	500	Salaries & Wages	OpEmployee Costs				(11,178)
ORCHAR	Orchard Expenses	520	Materials	OpMaterials & Contracts				(11,841)
ORCHAR	Orchard Expenses	900	Labour Overheads	OpEmployee Costs				(11,369)
ORCHAR	Orchard Expenses	901	Plant Recovery	OpMaterials & Contracts				(19,964)
SPLASH	Splash Pad Maintenance	500	Salaries & Wages	OpEmployee Costs				(75)
SPLASH	Splash Pad Maintenance	520	Materials	OpMaterials & Contracts				(1,142)
SPLASH	Splash Pad Maintenance	570	Insurance Premiums	OpInsurance Expenses				(971)
SPLASH	Splash Pad Maintenance	900	Labour Overheads	OpEmployee Costs				(75)
SPLASH	Splash Pad Maintenance	901	Plant Recovery	OpMaterials & Contracts				(66)
MPLAY	Playgrounds Maintenance	500	Salaries & Wages	OpEmployee Costs				(469)
MPLAY	Playgrounds Maintenance	900	Labour Overheads	OpEmployee Costs				(469)
11314	Community Garden Revenue	122	Donations Received	OpOther Revenue			8	
11318	Depreciation - Other Rec. and Sport	550	Depreciation - Buildings & Improvements	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	(56,281)		
11318	Depreciation - Other Rec. and Sport	551	Depreciation - Furniture & Equipment	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	(37)		
11400	Television Rebroadcasting	520	Materials	OpMaterials & Contracts				(7,354)
11404	ABC Exp - TV Rebroadcasting	903	Administration Allocation (Expense)	OpMaterials & Contracts				(129)
11500	Library Costs	521	Service Contracts	OpMaterials & Contracts				(1,022)
11502	ABC Expenses - Libraries	903	Administration Allocation (Expense)	OpMaterials & Contracts				(3,063)
CULDEV	Cultural Development Expenses	500	Salaries & Wages	OpEmployee Costs				(126)
MOCULT	Cultural Facilities Maintenance Expenses	520	Materials	OpMaterials & Contracts				(85)
MUSEUM	Maintenance - Museum	500	Salaries & Wages	OpEmployee Costs			1,536	
MUSEUM	Maintenance - Museum	520	Materials	OpMaterials & Contracts				(1,600)
MUSEUM	Maintenance - Museum	540	Electricity	OpMaterials & Contracts				(16)
MUSEUM	Maintenance - Museum	550	Depreciation - Buildings & Improvements	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	3,821		
MUSEUM	Maintenance - Museum	570	Insurance Premiums	OpInsurance Expenses				(1,082)
MUSEUM	Maintenance - Museum	900	Labour Overheads	OpEmployee Costs			359	
MUSEOP	Museum Operational Expenses	520	Materials	OpMaterials & Contracts			8,798	
MUCOTT	Maintenance - Museum Cottage	500	Salaries & Wages	OpEmployee Costs			846	
MUCOTT	Maintenance - Museum Cottage	521	Service Contracts	OpMaterials & Contracts				(2,931)
MUCOTT	Maintenance - Museum Cottage	550	Depreciation - Buildings & Improvements	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	1,962		
MUCOTT	Maintenance - Museum Cottage	570	Insurance Premiums	OpInsurance Expenses			140	
MUCOTT	Maintenance - Museum Cottage	900	Labour Overheads	OpEmployee Costs			150	
MUCOTT	Maintenance - Museum Cottage	901	Plant Recovery	OpMaterials & Contracts				(587)
11606	ABC Expenses - Other Culture	903	Administration Allocation (Expense)	OpMaterials & Contracts				(5,739)
11610	Other Culture Depreciation	550	Depreciation - Buildings & Improvements	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	(3,653)		

SHIRE OF MURCHISON
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ending 28 February 2026

13. BUDGET AMENDMENTS

COA/Job	Description	IE	Inc/Exp Analysis	Type/Inc/Exp Analysis Summary	Capital & Other	No Cash Impact	Increase in Cash	(Decrease in Cash)
11611	Housing Costs Other Cult	904	Housing Allocation (Expense)	OpMaterials & Contracts				(317)
11612	Museum Revenue	122	Donations Received	OpOther Revenue			490	
11612	Museum Revenue	156	Other Fees & Charges	OpFees & Charges				(142)
11613	Trans. to Res - Museum	630	Transfer to reserve	Trans toTransfer to reserve	Transfer to reserve			(348)
C12003	Capex Roads Construction General	500	Salaries & Wages	CapEmployee Costs	Infrastructure Roads		200,009	
C12003	Capex Roads Construction General	900	Labour Overheads	CapReallocation Codes Expenditure	Infrastructure Roads		457,772	
C12003	Capex Roads Construction General	901	Plant Recovery	CapReallocation Codes Expenditure	Infrastructure Roads		143,495	
C12014	Carn-Mul Rd 253.70 - 261.92 Gravel Resheet	521	Service Contracts	CapMaterials & Contracts	Infrastructure Roads			(4,380)
CRUNAL	Unallocated Roads Expenses	521	Service Contracts	CapMaterials & Contracts	Infrastructure Roads			(3,615)
CRUNAL	Unallocated Roads Expenses	901	Plant Recovery	CapReallocation Codes Expenditure	Infrastructure Roads			(30,507)
CGR000	Capex Grids General	500	Salaries & Wages	CapEmployee Costs	Infrastructure Roads			(163)
CGR000	Capex Grids General	520	Materials	CapMaterials & Contracts	Infrastructure Roads			(12,411)
CGR000	Capex Grids General	521	Service Contracts	CapMaterials & Contracts	Infrastructure Roads			(67,370)
CGR000	Capex Grids General	900	Labour Overheads	CapReallocation Codes Expenditure	Infrastructure Roads			(163)
C12031	Carn-Mul Rd 208.68 - 241.74 Reconstruct & Widen	500	Salaries & Wages	CapEmployee Costs	Infrastructure Roads			(265,476)
C12038	Carn-Mul Rd 154.54 - 208.68 Reconstruct & Widen	500	Salaries & Wages	CapEmployee Costs	Infrastructure Roads			(256,539)
C12038	Carn-Mul Rd 154.54 - 208.68 Reconstruct & Widen	520	Materials	CapMaterials & Contracts	Infrastructure Roads			(200,000)
C12038	Carn-Mul Rd 154.54 - 208.68 Reconstruct & Widen	521	Service Contracts	CapMaterials & Contracts	Infrastructure Roads			(329,115)
C12038	Carn-Mul Rd 154.54 - 208.68 Reconstruct & Widen	900	Labour Overheads	CapReallocation Codes Expenditure	Infrastructure Roads			(30,287)
C12038	Carn-Mul Rd 154.54 - 208.68 Reconstruct & Widen	901	Plant Recovery	CapReallocation Codes Expenditure	Infrastructure Roads			(316,529)
C12033	Reseal Works	521	Service Contracts	CapMaterials & Contracts	Infrastructure Roads			(22,212)
C12036	SKA Route Gravel Stockpiling Works	500	Salaries & Wages	CapEmployee Costs	Infrastructure Roads			(1,036)
C12036	SKA Route Gravel Stockpiling Works	520	Materials	CapMaterials & Contracts	Infrastructure Roads			(109,970)
C12036	SKA Route Gravel Stockpiling Works	521	Service Contracts	CapMaterials & Contracts	Infrastructure Roads		32,405	
C12036	SKA Route Gravel Stockpiling Works	900	Labour Overheads	CapReallocation Codes Expenditure	Infrastructure Roads			(1,036)
C12039	SKA Route Carn-Mull Rd CGG Section Constr Wks	520	Materials	CapMaterials & Contracts	Infrastructure Roads			(1,466,092)
C12039	SKA Route Carn-Mull Rd CGG Section Constr Wks	521	Service Contracts	CapMaterials & Contracts	Infrastructure Roads			(736,988)
C12037	SKA Route Twin Peaks-Wooleen Rd	521	Service Contracts	CapMaterials & Contracts	Infrastructure Roads		944,426	
C12043	SKA Route Beringarra-Pindar Rd	521	Service Contracts	CapMaterials & Contracts	Infrastructure Roads		703,660	
C12046	Beri-Byro Rd Sections 69.99-87.70 Resheet incl FI	521	Service Contracts	CapMaterials & Contracts	Infrastructure Roads		122,749	
C12049	Errabiddy Bluff Rd Resheet incl Floodways	500	Salaries & Wages	CapEmployee Costs	Infrastructure Roads		2,749	
C12049	Errabiddy Bluff Rd Resheet incl Floodways	520	Materials	CapMaterials & Contracts	Infrastructure Roads		305	
C12049	Errabiddy Bluff Rd Resheet incl Floodways	521	Service Contracts	CapMaterials & Contracts	Infrastructure Roads			(159)
C12049	Errabiddy Bluff Rd Resheet incl Floodways	900	Labour Overheads	CapReallocation Codes Expenditure	Infrastructure Roads			(29,469)
C12049	Errabiddy Bluff Rd Resheet incl Floodways	901	Plant Recovery	CapReallocation Codes Expenditure	Infrastructure Roads		27,857	
C12047	Carn-Mul Rd Floodway over Wooramel River	521	Service Contracts	CapMaterials & Contracts	Infrastructure Roads		23,250	
C12048	Meeb-Wooleen Rd Floodway over Richardson Rive	521	Service Contracts	CapMaterials & Contracts	Infrastructure Roads			(981)
12153	Trans to Res - Asset Rehab.	630	Transfer to reserve	Trans toTransfer to reserve	Transfer to reserve			(998)
12200	Depreciation - Roads & Depot	550	Depreciation - Buildings & Improvements	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	(23,823)		
12200	Depreciation - Roads & Depot	553	Depreciation - Roads	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	(1,967,066)		
12200	Depreciation - Roads & Depot	559	Depreciation - Bridges	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	104		
12201	Income Relating to Streets, Roads, Bridges & Depc	113	Contributions - Operating	OpOperating Grants, Subsidies and Contributions			5,000	
R0000	Roads Maintenance General	500	Salaries & Wages	OpEmployee Costs			13,846	
R0000	Roads Maintenance General	900	Labour Overheads	OpEmployee Costs			13,846	
R0001	Beringarra-Pindar Road	500	Salaries & Wages	OpEmployee Costs			19	
R0001	Beringarra-Pindar Road	900	Labour Overheads	OpEmployee Costs				(163)
R0001	Beringarra-Pindar Road	901	Plant Recovery	OpMaterials & Contracts				(39,221)
R0002	Erong Road	500	Salaries & Wages	OpEmployee Costs			3,583	
R0002	Erong Road	900	Labour Overheads	OpEmployee Costs			3,583	
R0003	Beringarra-Byro Road	500	Salaries & Wages	OpEmployee Costs				(5,391)
R0003	Beringarra-Byro Road	900	Labour Overheads	OpEmployee Costs				(5,391)
R0004	Twin Peaks - Wooleen Road	500	Salaries & Wages	OpEmployee Costs			5,624	
R0004	Twin Peaks - Wooleen Road	900	Labour Overheads	OpEmployee Costs			5,624	
R0005	Boolarly - Kalli Road	500	Salaries & Wages	OpEmployee Costs			3,005	
R0005	Boolarly - Kalli Road	900	Labour Overheads	OpEmployee Costs			3,005	
R0006	Byro - Woodleigh Road	500	Salaries & Wages	OpEmployee Costs			6,652	
R0006	Byro - Woodleigh Road	900	Labour Overheads	OpEmployee Costs			6,652	
R0008	New Forrest - Yallalong Road	500	Salaries & Wages	OpEmployee Costs			3,522	
R0008	New Forrest - Yallalong Road	900	Labour Overheads	OpEmployee Costs			3,295	
R0009	Mcnabb - Twin Peaks Road	500	Salaries & Wages	OpEmployee Costs			2,681	
R0009	Mcnabb - Twin Peaks Road	900	Labour Overheads	OpEmployee Costs			2,681	

SHIRE OF MURCHISON
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13. BUDGET AMENDMENTS

COA/Job	Description	IE	Inc/Exp Analysis	Type/Inc/Exp Analysis Summary	Capital & Other	No Cash Impact	Increase in Cash	(Decrease in Cash)
R0010	Coolcalalaya Road	500	Salaries & Wages	OpEmployee Costs			326	
R0010	Coolcalalaya Road	900	Labour Overheads	OpEmployee Costs				(464)
R0011	Mileura - Nookawarra Road	500	Salaries & Wages	OpEmployee Costs			2,198	
R0011	Mileura - Nookawarra Road	900	Labour Overheads	OpEmployee Costs			2,198	
R0013	Muggon Road	500	Salaries & Wages	OpEmployee Costs				(1,726)
R0013	Muggon Road	900	Labour Overheads	OpEmployee Costs				(8,187)
R0013	Muggon Road	901	Plant Recovery	OpMaterials & Contracts				(2,149)
R0015	Manfred Road	500	Salaries & Wages	OpEmployee Costs			563	
R0015	Manfred Road	900	Labour Overheads	OpEmployee Costs			563	
R0016	Beringarra - Mt Gould Road	500	Salaries & Wages	OpEmployee Costs			1,567	
R0016	Beringarra - Mt Gould Road	900	Labour Overheads	OpEmployee Costs			1,567	
R0022	Innouendy Road	500	Salaries & Wages	OpEmployee Costs			238	
R0022	Innouendy Road	900	Labour Overheads	OpEmployee Costs			238	
R0025	Yunda Road	500	Salaries & Wages	OpEmployee Costs			758	
R0025	Yunda Road	900	Labour Overheads	OpEmployee Costs			758	
R0026	Meeberrie - Wooleen Road	500	Salaries & Wages	OpEmployee Costs			1,082	
R0026	Meeberrie - Wooleen Road	900	Labour Overheads	OpEmployee Costs				(605)
R0027	Wooleen - Mt Wittenoom Road	500	Salaries & Wages	OpEmployee Costs				(605)
R0027	Wooleen - Mt Wittenoom Road	900	Labour Overheads	OpEmployee Costs				(605)
R0027	Wooleen - Mt Wittenoom Road	901	Plant Recovery	OpMaterials & Contracts				(5,090)
R0028	Mt Wittenoom Road	500	Salaries & Wages	OpEmployee Costs				(82)
R0028	Mt Wittenoom Road	900	Labour Overheads	OpEmployee Costs				(82)
R0028	Mt Wittenoom Road	901	Plant Recovery	OpMaterials & Contracts				(1,317)
R0031	Beringarra - Cue Road	500	Salaries & Wages	OpEmployee Costs			3,867	
R0031	Beringarra - Cue Road	900	Labour Overheads	OpEmployee Costs			3,867	
R0033	Cue - Kalli Road	500	Salaries & Wages	OpEmployee Costs			2,068	
R0033	Cue - Kalli Road	900	Labour Overheads	OpEmployee Costs			2,068	
R0035	Butchers Track	500	Salaries & Wages	OpEmployee Costs			5,582	
R0035	Butchers Track	900	Labour Overheads	OpEmployee Costs			5,548	
R0036	Muggon Station Road	500	Salaries & Wages	OpEmployee Costs				(163)
R0036	Muggon Station Road	900	Labour Overheads	OpEmployee Costs				(288)
R0038	Mulga Crescent	500	Salaries & Wages	OpEmployee Costs				(1,233)
R0038	Mulga Crescent	900	Labour Overheads	OpEmployee Costs				(1,924)
R0038	Mulga Crescent	901	Plant Recovery	OpMaterials & Contracts				(1,887)
R0043	Carnarvon - Mullewa Road	500	Salaries & Wages	OpEmployee Costs			19,553	
R0043	Carnarvon - Mullewa Road	520	Materials	OpMaterials & Contracts				(920)
R0043	Carnarvon - Mullewa Road	900	Labour Overheads	OpEmployee Costs			17,188	
R0047	Errabiddy Bluff Road	500	Salaries & Wages	OpEmployee Costs			1,046	
R0047	Errabiddy Bluff Road	900	Labour Overheads	OpEmployee Costs			1,046	
R0048	Mt Narryer Access Road	500	Salaries & Wages	OpEmployee Costs				(3,753)
R0048	Mt Narryer Access Road	900	Labour Overheads	OpEmployee Costs				(3,753)
R0048	Mt Narryer Access Road	901	Plant Recovery	OpMaterials & Contracts				(15,234)
R0050	Nookawarra Access Road	500	Salaries & Wages	OpEmployee Costs				(59)
R0050	Nookawarra Access Road	900	Labour Overheads	OpEmployee Costs				(59)
R0051	Station Airstrips	500	Salaries & Wages	OpEmployee Costs			173	
R0051	Station Airstrips	900	Labour Overheads	OpEmployee Costs			173	
RMCAMP	Road Maintenance Camp Expenses	521	Service Contracts	OpMaterials & Contracts				(219)
RDHELP	Roads Help Expenses	500	Salaries & Wages	OpEmployee Costs				(224)
RDHELP	Roads Help Expenses	900	Labour Overheads	OpEmployee Costs				(224)
RDHELP	Roads Help Expenses	901	Plant Recovery	OpMaterials & Contracts				(359)
DEPOT	Depot Maintenance	500	Salaries & Wages	OpEmployee Costs			2,081	
DEPOT	Depot Maintenance	520	Materials	OpMaterials & Contracts				(30,598)
DEPOT	Depot Maintenance	521	Service Contracts	OpMaterials & Contracts				(9,612)
DEPOT	Depot Maintenance	540	Electricity	OpMaterials & Contracts				(16)
DEPOT	Depot Maintenance	570	Insurance Premiums	OpInsurance Expenses			1,977	
DEPOT	Depot Maintenance	900	Labour Overheads	OpEmployee Costs			1,727	
TSIGNS	Traffic Signs Maintenance	500	Salaries & Wages	OpEmployee Costs			1,709	
TSIGNS	Traffic Signs Maintenance	520	Materials	OpMaterials & Contracts				(15,000)
TSIGNS	Traffic Signs Maintenance	900	Labour Overheads	OpEmployee Costs			1,709	
MBRIDG	Bridges Maintenance	500	Salaries & Wages	OpEmployee Costs			5,712	
MBRIDG	Bridges Maintenance	521	Service Contracts	OpMaterials & Contracts				(9,000)

SHIRE OF MURCHISON
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13. BUDGET AMENDMENTS

COA/Job	Description	IE	Inc/Exp Analysis	Type/Inc/Exp Analysis Summary	Capital & Other	No Cash Impact	Increase in Cash	(Decrease in Cash)
MBRIDG	Bridges Maintenance	570	Insurance Premiums	OpInsurance Expenses			1,124	
MBRIDG	Bridges Maintenance	900	Labour Overheads	OpEmployee Costs			1,540	
ORBUND	Bunding Of Old Roads	521	Service Contracts	OpMaterials & Contracts			80,000	
12212	Grant - MRWA Direct	110	Operating Grants - State Government	OpOperating Grants, Subsidies And Contributions	Operating Grants, Subsidies And Contributions			(8,762)
12213	Grant - MRWA Specific	181	Capital Grants - State Government	CapNon-Operating Grants, Subsidies And Contrit	Non-Operating Grants, Subsidies and Contributions		600,000	
12216	Grant - Roads to Recovery	182	Capital Grants - Commonwealth	CapNon-Operating Grants, Subsidies And Contrit	Non-Operating Grants, Subsidies and Contributions		128,352	
MGRIDS	Maintenance/Improvements Grids	500	Salaries & Wages	OpEmployee Costs			2,421	
MGRIDS	Maintenance/Improvements Grids	900	Labour Overheads	OpEmployee Costs			1,637	
SKA01	SKA Mtce CGG Section Carn-Mul Rd	500	Salaries & Wages	OpEmployee Costs				(5,649)
SKA01	SKA Mtce CGG Section Carn-Mul Rd	520	Materials	OpMaterials & Contracts				(400,133)
SKA01	SKA Mtce CGG Section Carn-Mul Rd	521	Service Contracts	OpMaterials & Contracts		122,201		
SKA01	SKA Mtce CGG Section Carn-Mul Rd	900	Labour Overheads	OpEmployee Costs				(6,318)
SKA001	SKA Roads Maintenance Beringarra-Pindar Rd	500	Salaries & Wages	OpEmployee Costs			1,689	
SKA001	SKA Roads Maintenance Beringarra-Pindar Rd	520	Materials	OpMaterials & Contracts				(355,615)
SKA001	SKA Roads Maintenance Beringarra-Pindar Rd	521	Service Contracts	OpMaterials & Contracts		427,228		
SKA001	SKA Roads Maintenance Beringarra-Pindar Rd	900	Labour Overheads	OpEmployee Costs				(369)
SKA001	SKA Roads Maintenance Beringarra-Pindar Rd	901	Plant Recovery	OpMaterials & Contracts				(1,718)
SKA004	SKA Roads Maintenance Twin Peaks-Wooleen Rd	500	Salaries & Wages	OpEmployee Costs			4,478	
SKA004	SKA Roads Maintenance Twin Peaks-Wooleen Rd	520	Materials	OpMaterials & Contracts			1,397	
SKA004	SKA Roads Maintenance Twin Peaks-Wooleen Rd	521	Service Contracts	OpMaterials & Contracts		218,641		
SKA004	SKA Roads Maintenance Twin Peaks-Wooleen Rd	900	Labour Overheads	OpEmployee Costs				(339)
SKA005	SKA Roads Maintenance Boolardy-Kalli Rd	500	Salaries & Wages	OpEmployee Costs			1,153	
SKA005	SKA Roads Maintenance Boolardy-Kalli Rd	520	Materials	OpMaterials & Contracts				(147,336)
SKA005	SKA Roads Maintenance Boolardy-Kalli Rd	521	Service Contracts	OpMaterials & Contracts			192,957	
SKA005	SKA Roads Maintenance Boolardy-Kalli Rd	900	Labour Overheads	OpEmployee Costs			1,040	
SKA027	SKA Roads Maintenance Wooleen-Mt Wittenoorn F	500	Salaries & Wages	OpEmployee Costs			1,596	
SKA027	SKA Roads Maintenance Wooleen-Mt Wittenoorn F	520	Materials	OpMaterials & Contracts				(70,264)
SKA027	SKA Roads Maintenance Wooleen-Mt Wittenoorn F	521	Service Contracts	OpMaterials & Contracts		41,052		
SKA027	SKA Roads Maintenance Wooleen-Mt Wittenoorn F	900	Labour Overheads	OpEmployee Costs			911	
SKA032	SKA Roads Maintenance Boolardy-Wooleen Rd	500	Salaries & Wages	OpEmployee Costs			2,100	
SKA032	SKA Roads Maintenance Boolardy-Wooleen Rd	520	Materials	OpMaterials & Contracts				(212,856)
SKA032	SKA Roads Maintenance Boolardy-Wooleen Rd	521	Service Contracts	OpMaterials & Contracts		145,092		
SKA032	SKA Roads Maintenance Boolardy-Wooleen Rd	900	Labour Overheads	OpEmployee Costs			1,770	
FLOD10	AGRN 1021 Flood Damage - Rain Event Mar-April :	500	Salaries & Wages	OpEmployee Costs			1,700	
FLOD10	AGRN 1021 Flood Damage - Rain Event Mar-April :	521	Service Contracts	OpMaterials & Contracts		55,226		
FLOD10	AGRN 1021 Flood Damage - Rain Event Mar-April :	900	Labour Overheads	OpEmployee Costs				(725)
FLOD11	AGRN 1062 Flood Damage - Rain Event Mar-April :	500	Salaries & Wages	OpEmployee Costs				(414)
FLOD11	AGRN 1062 Flood Damage - Rain Event Mar-April :	521	Service Contracts	OpMaterials & Contracts		73,889		
FLOD11	AGRN 1062 Flood Damage - Rain Event Mar-April :	900	Labour Overheads	OpEmployee Costs				(414)
FLOD12	AGRN1175 Flood Damage December 2024 Event	500	Salaries & Wages	OpEmployee Costs				(518)
FLOD12	AGRN1175 Flood Damage December 2024 Event	521	Service Contracts	OpMaterials & Contracts		35,753		
FLOD12	AGRN1175 Flood Damage December 2024 Event	900	Labour Overheads	OpEmployee Costs				(3,042)
12219	Grant - Wandrara Flood Damage	110	Operating Grants - State Government	OpOperating Grants, Subsidies And Contributions				(528,926)
12236	MRWA - SKA Roads Operating Grant	110	Operating Grants - State Government	OpOperating Grants, Subsidies And Contributions		41,024		
12237	MRWA - SKA Roads Capital Grant	181	Capital Grants - State Government	CapNon-Operating Grants, Subsidies and Contributions		698,093		
12239	Contribution Beringarra / Pindar Roads	113	Contributions - Operating	OpOperating Grants, Subsidies and Contributions		385,723		
12241	ABC Exp - Roads & Depot	903	Administration Allocation (Expense)	OpMaterials & Contracts				(16,196)
RDMANG	Road Management Costs	500	Salaries & Wages	OpEmployee Costs				(829)
RDMANG	Road Management Costs	520	Materials	OpMaterials & Contracts				(2,064)
RDMANG	Road Management Costs	521	Service Contracts	OpMaterials & Contracts				(4,242)
RDMANG	Road Management Costs	900	Labour Overheads	OpEmployee Costs				(829)
RDMANG	Road Management Costs	901	Plant Recovery	OpMaterials & Contracts				(733)
12243	Housing Costs Road Maint	904	Housing Allocation (Expense)	OpMaterials & Contracts		373		
12251	Trans to Res - Flood Damage	630	Transfer to reserve	Trans toTransfer to reserve	Transfer to reserve			(11)
12305	Trans to Res - Plant Rep	630	Transfer to reserve	Trans toTransfer to reserve	Transfer to reserve			(1,446)
MAIRPT	Airport Maintenance	500	Salaries & Wages	OpEmployee Costs				(176)
MAIRPT	Airport Maintenance	570	Insurance Premiums	OpInsurance Expenses		677		
MAIRPT	Airport Maintenance	900	Labour Overheads	OpEmployee Costs				(339)
MAIRPT	Airport Maintenance	901	Plant Recovery	OpMaterials & Contracts				(1,029)
12605	ABC Exp. - Aerodrome	903	Administration Allocation (Expense)	OpMaterials & Contracts				(774)
12608	Depreciation - Airstrip	550	Depreciation - Buildings & Improvements	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	866		

SHIRE OF MURCHISON
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13. BUDGET AMENDMENTS

COA/Job	Description	IE	Inc/Exp Analysis	Type/Inc/Exp Analysis Summary	Capital & Other	No Cash Impact	Increase in Cash	(Decrease in Cash)
12608	Depreciation - Airstrip	552	Depreciation - Plant & Equipment - Major	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	(141,735)		
12608	Depreciation - Airstrip	556	Depreciation - Other Infrastructure	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	15,803		
13101	Vermin Control	580	Other Expenses	OpOther Expenditure				(123)
13200	Caravan Park Depreciation	550	Depreciation - Buildings & Improvements	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	(36,875)		
C13013	Cap Ex Point Of Sale System Roadhouse	520	Materials	CapMaterials & Contracts	Furniture & Equipment			(1,000)
C13018	Roadhouse Other Equipment	520	Materials	CapMaterials & Contracts	Infrastructure Other			(58)
C13005	F Capex - New Caravan Park Ablution Block	521	Service Contracts	CapMaterials & Contracts	Land & Buildings			(27,997)
C13015	Capex - Roadhouse Business Bldg.	521	Service Contracts	CapMaterials & Contracts	Land & Buildings			(7,873)
C13019	Roadhouse Three Accomodation Units	520	Materials	CapMaterials & Contracts	Infrastructure Other			(58)
C13017	Roadhouse & C/V Park Precinct Works	520	Materials	CapMaterials & Contracts	Infrastructure Other			(4,570)
C13017	Roadhouse & C/V Park Precinct Works	521	Service Contracts	CapMaterials & Contracts	Infrastructure Other			(175,000)
C13031	Caravan Park Pool Construction	500	Salaries & Wages	CapEmployee Costs	Infrastructure Other			(2,636)
C13031	Caravan Park Pool Construction	521	Service Contracts	CapMaterials & Contracts	Infrastructure Other			(71,093)
C13031	Caravan Park Pool Construction	900	Labour Overheads	CapReallocation Codes Expenditure	Infrastructure Other			(2,683)
C13031	Caravan Park Pool Construction	901	Plant Recovery	CapReallocation Codes Expenditure	Infrastructure Other			(573)
13207	ABC Exp- Tourism/Area Prom.	903	Administration Allocation (Expense)	OpMaterials & Contracts				(35,659)
13209	Housing Costs Allocated to Tourism / Area Prom	904	Housing Allocation (Expense)	OpMaterials & Contracts				(850)
13612	Trans to Res - Sett. Bldg & Facs.	630	Transfer to reserve	Trans toTransfer to reserve	Transfer to reserve			(1,335)
RHOP1	Running Of The Roadhouse - Cost Of Goods	520	Materials	OpMaterials & Contracts				(65,541)
RHOPER	Roadhouse Business Operational	500	Salaries & Wages	OpEmployee Costs		61,930		
RHOPER	Roadhouse Business Operational	501	Superannuation	OpEmployee Costs				(8,842)
RHOPER	Roadhouse Business Operational	520	Materials	OpMaterials & Contracts				(53,563)
RHOPER	Roadhouse Business Operational	521	Service Contracts	OpMaterials & Contracts				(521)
RHOPER	Roadhouse Business Operational	550	Depreciation - Buildings & Improvements	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	(115)		
RHOPER	Roadhouse Business Operational	900	Labour Overheads	OpEmployee Costs				(4)
RHOTH	Roadhouse - Other	901	Plant Recovery	OpMaterials & Contracts				(1,439)
CPOPER	Caravan Park Operational Costs	520	Materials	OpMaterials & Contracts				(1,121)
CPKEXP	Caravan Park Expenses - Grounds	500	Salaries & Wages	OpEmployee Costs		3,100		
CPKEXP	Caravan Park Expenses - Grounds	900	Labour Overheads	OpEmployee Costs		2,150		
CPKEXP	Caravan Park Expenses - Grounds	901	Plant Recovery	OpMaterials & Contracts				(2,037)
CPBULD	Caravan Park Outbuildings	500	Salaries & Wages	OpEmployee Costs		10,329		
CPBULD	Caravan Park Outbuildings	520	Materials	OpMaterials & Contracts				(3,821)
CPBULD	Caravan Park Outbuildings	521	Service Contracts	OpMaterials & Contracts				(1,020)
CPBULD	Caravan Park Outbuildings	570	Insurance Premiums	OpInsurance Expenses		253		
CPBULD	Caravan Park Outbuildings	900	Labour Overheads	OpEmployee Costs		1,097		
CPABUL	Caravan Park Ablutions Expenses	500	Salaries & Wages	OpEmployee Costs				(289)
CPABUL	Caravan Park Ablutions Expenses	521	Service Contracts	OpMaterials & Contracts				(2,141)
CPABUL	Caravan Park Ablutions Expenses	570	Insurance Premiums	OpInsurance Expenses		133		
CPABUL	Caravan Park Ablutions Expenses	900	Labour Overheads	OpEmployee Costs				(1,864)
CPABUL	Caravan Park Ablutions Expenses	901	Plant Recovery	OpMaterials & Contracts				(251)
RHACM	Maintenance of Tourist Accomodation Units	500	Salaries & Wages	OpEmployee Costs		23,585		
RHACM	Maintenance of Tourist Accomodation Units	520	Materials	OpMaterials & Contracts				(851)
RHACM	Maintenance of Tourist Accomodation Units	521	Service Contracts	OpMaterials & Contracts				(1,074)
RHACM	Maintenance of Tourist Accomodation Units	540	Electricity	OpMaterials & Contracts				(16)
RHACM	Maintenance of Tourist Accomodation Units	900	Labour Overheads	OpEmployee Costs				(220)
RHACM	Maintenance of Tourist Accomodation Units	570	Insurance Premiums	OpInsurance Expenses		2,467		
CPPOOL	Caravan Park Pool Expenses	500	Salaries & Wages	OpEmployee Costs		3,513		
CPPOOL	Caravan Park Pool Expenses	502	Other Employee Costs	OpEmployee Costs				(2,372)
CPPOOL	Caravan Park Pool Expenses	570	Insurance Premiums	OpInsurance Expenses				(2,914)
CPPOOL	Caravan Park Pool Expenses	900	Labour Overheads	OpEmployee Costs		4,030		
13622	Trans from Res - Sett Facs.	220	Transfer from Reserve	Trans fromTransfer from Reserve	Transfer from Reserve	122,400		
RHGDNS	Roadhouse Precinct Gardens	500	Salaries & Wages	OpEmployee Costs		7,995		
RHGDNS	Roadhouse Precinct Gardens	900	Labour Overheads	OpEmployee Costs		757		
RHGDNS	Roadhouse Precinct Gardens	901	Plant Recovery	OpMaterials & Contracts				(918)
RHM	Roadhouse Cafe Bldg Maint	500	Salaries & Wages	OpEmployee Costs		11,470		
RHM	Roadhouse Cafe Bldg Maint	520	Materials	OpMaterials & Contracts				(9,829)
RHM	Roadhouse Cafe Bldg Maint	540	Electricity	OpMaterials & Contracts				(16)
RHM	Roadhouse Cafe Bldg Maint	543	Gas	OpMaterials & Contracts				(1,096)
RHM	Roadhouse Cafe Bldg Maint	570	Insurance Premiums	OpInsurance Expenses		2,429		
RHM	Roadhouse Cafe Bldg Maint	900	Labour Overheads	OpEmployee Costs		166		
RHRES	Roadhouse Residences	500	Salaries & Wages	OpEmployee Costs		594		

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13. BUDGET AMENDMENTS

COA/Job	Description	IE	Inc/Exp Analysis	Type/Inc/Exp Analysis Summary	Capital & Other	No Cash Impact	Increase in Cash	(Decrease in Cash)
RHRES	Roadhouse Residences	520	Materials	OpMaterials & Contracts				(96)
RHRES	Roadhouse Residences	521	Service Contracts	OpMaterials & Contracts				(592)
RHRES	Roadhouse Residences	570	Insurance Premiums	OpInsurance Expenses				(4,316)
RHRES	Roadhouse Residences	900	Labour Overheads	OpEmployee Costs			77	
TOUR	Tourism Operational Expenses	520	Materials	OpMaterials & Contracts				(14,861)
TOUR	Tourism Operational Expenses	521	Service Contracts	OpMaterials & Contracts			35,000	
TOEVNT	Tourism Events	500	Salaries & Wages	OpEmployee Costs				(9,802)
TOEVNT	Tourism Events	520	Materials	OpMaterials & Contracts				(23,000)
TOEVNT	Tourism Events	521	Service Contracts	OpMaterials & Contracts			28,000	
TOEVNT	Tourism Events	900	Labour Overheads	OpEmployee Costs				(14,681)
TOEVNT	Tourism Events	901	Plant Recovery	OpMaterials & Contracts				(4,761)
13600	ABC Expenses - Other Economic Services	903	Administration Allocation (Expense)	OpMaterials & Contracts				(20,071)
WATER	Settlement Water Supply	500	Salaries & Wages	OpEmployee Costs			3,108	
WATER	Settlement Water Supply	550	Depreciation - Buildings & Improvements	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	(20,682)		
WATER	Settlement Water Supply	556	Depreciation - Other Infrastructure	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	25,629		
WATER	Settlement Water Supply	570	Insurance Premiums	OpInsurance Expenses				(1,071)
WATER	Settlement Water Supply	900	Labour Overheads	OpEmployee Costs			3,108	
POWER	Settlement Power Generation	500	Salaries & Wages	OpEmployee Costs			4,715	
POWER	Settlement Power Generation	520	Materials	OpMaterials & Contracts				(161)
POWER	Settlement Power Generation	521	Service Contracts	OpMaterials & Contracts			22,613	
POWER	Settlement Power Generation	550	Depreciation - Buildings & Improvements	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	(54,452)		
POWER	Settlement Power Generation	552	Depreciation - Plant & Equipment - Major	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	(259)		
POWER	Settlement Power Generation	570	Insurance Premiums	OpInsurance Expenses			683	
POWER	Settlement Power Generation	900	Labour Overheads	OpEmployee Costs			4,715	
POWER	Settlement Power Generation	901	Plant Recovery	OpMaterials & Contracts			20	
PHFUEL	Powerhouse Fuel	520	Materials	OpMaterials & Contracts				(10,318)
GEN098	Powerhouse Generator No 1	500	Salaries & Wages	OpEmployee Costs			1,121	
GEN098	Powerhouse Generator No 1	552	Depreciation - Plant & Equipment - Major	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	(791)		
GEN098	Powerhouse Generator No 1	570	Insurance Premiums	OpInsurance Expenses			184	
GEN098	Powerhouse Generator No 1	900	Labour Overheads	OpEmployee Costs				(363)
GEN099	Powerhouse Generator No 2	500	Salaries & Wages	OpEmployee Costs			3,316	
GEN099	Powerhouse Generator No 2	552	Depreciation - Plant & Equipment - Major	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	(791)		
GEN099	Powerhouse Generator No 2	570	Insurance Premiums	OpInsurance Expenses			184	
GEN099	Powerhouse Generator No 2	900	Labour Overheads	OpEmployee Costs			1,068	
GEN112	Powerhouse Generator Standby	500	Salaries & Wages	OpEmployee Costs				(1,292)
GEN112	Powerhouse Generator Standby	520	Materials	OpMaterials & Contracts				(31,464)
GEN112	Powerhouse Generator Standby	521	Service Contracts	OpMaterials & Contracts				(25,187)
GEN112	Powerhouse Generator Standby	900	Labour Overheads	OpEmployee Costs				(1,292)
FREGHT	Settlement Freight Service	500	Salaries & Wages	OpEmployee Costs			6,501	
FREGHT	Settlement Freight Service	520	Materials	OpMaterials & Contracts				(1,713)
FREGHT	Settlement Freight Service	521	Service Contracts	OpMaterials & Contracts				(14,411)
FREGHT	Settlement Freight Service	540	Electricity	OpMaterials & Contracts				(16)
FREGHT	Settlement Freight Service	555	Depreciation - Plant & Equipment Minor	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	878		
FREGHT	Settlement Freight Service	570	Insurance Premiums	OpInsurance Expenses				(373)
FREGHT	Settlement Freight Service	900	Labour Overheads	OpEmployee Costs				(1,428)
RHFDIE	Roadhouse Diesel Fuel Purchases	520	Materials	OpMaterials & Contracts				(10,349)
RHFULP	Roadhouse ULP Fuel Purchases	520	Materials	OpMaterials & Contracts				(3,524)
RHFEXP	Roadhouse Fuel Expenses	500	Salaries & Wages	OpEmployee Costs			51	
RHFEXP	Roadhouse Fuel Other Expenses	520	Materials	OpMaterials & Contracts				(22,096)
RHFEXP	Roadhouse Fuel Expenses	900	Labour Overheads	OpEmployee Costs			51	
RHFFMC	Roadhouse Fuel Facilities Maintenance	520	Materials	OpMaterials & Contracts				(5,449)
RHFFMC	Roadhouse Fuel Facilities Maintenance	521	Service Contracts	OpMaterials & Contracts			10,000	
13608	Roadhouse Fuel Sales	156	Other Fees & Charges	OpFees & Charges			41,084	
13609	Roadhouse - Other Revenue	113	Contributions - Operating	OpOperating Grants, Subsidies and Contributions				(9,016)
13609	Roadhouse - Other Revenue	170	Other Revenue	OpOther Revenue			4,000	
C13034	Roadhouse Fuel Facilities Bowsers Upgrade	521	Service Contracts	CapMaterials & Contracts	Infrastructure Other			(93,000)
C14302	Chlorinator For Drinking Water	520	Materials	CapMaterials & Contracts	Plant & Equipment			(266)
ECOOOTH	Other Economic Services Expenses	520	Materials	OpMaterials & Contracts				(545)
ECOOOTH	Other Economic Services Expenses	521	Service Contracts	OpMaterials & Contracts				(40)
13648	Depreciation - Other Economic Svcs	550	Depreciation - Buildings & Improvements	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	(21,616)		
13648	Depreciation - Other Economic Svcs	551	Depreciation - Furniture & Equipment	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	(521)		

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COA/Job	Description	IE	Inc/Exp Analysis	Type/Inc/Exp Analysis Summary	Capital & Other	No Cash Impact	Increase in Cash	(Decrease in Cash)
13648	Depreciation - Other Economic Svcs	552	Depreciation - Plant & Equipment - Major	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	(983)		
13648	Depreciation - Other Economic Svcs	555	Depreciation - Plant & Equipment Minor	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	483		
13649	Depreciation - Roadhouse	550	Depreciation - Buildings & Improvements	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	(41,388)		
13649	Depreciation - Roadhouse	552	Depreciation - Plant & Equipment - Major	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	(292)		
13656	Housing Costs Allocated Economic Services	904	Housing Allocation (Expense)	OpMaterials & Contracts				(637)
C14720	Improvements To drinking Water reticulation	520	Materials	CapMaterials & Contracts	Infrastructure Other		602	
C14720	Improvements To drinking Water reticulation	521	Service Contracts	CapMaterials & Contracts	Infrastructure Other		90,376	
PWCSRO	Private Works Csiro	500	Salaries & Wages	OpEmployee Costs				(318)
PWCSRO	Private Works Csiro	900	Labour Overheads	OpEmployee Costs				(318)
PWCSRO	Private Works Csiro	901	Plant Recovery	OpMaterials & Contracts				(573)
PWWADJ	Private Works Wadjari Yasmaji	500	Salaries & Wages	OpEmployee Costs				(199)
PWWADJ	Private Works Wadjari Yasmaji	900	Labour Overheads	OpEmployee Costs				(199)
14150	Private Works Income	156	Other Fees & Charges	OpFees & Charges		65,741		
14128	Other PWOH Expenses	521	Service Contracts	OpMaterials & Contracts				(343)
PLNTPW	Plant Expenses PWOH	500	Salaries & Wages	OpEmployee Costs				(499)
PLNTPW	Plant Expenses PWOH	900	Labour Overheads	OpEmployee Costs				(499)
PLNTPW	Plant Expenses PWOH	901	Plant Recovery	OpMaterials & Contracts				(27,105)
14202	Sick Leave Expense	500	Salaries & Wages	OpEmployee Costs		12,857		
14202	Sick Leave Expense	900	Labour Overheads	OpEmployee Costs				(108)
14203	Annual & LSL - Works	500	Salaries & Wages	OpEmployee Costs		48,563		
14203	Annual & LSL - Works	900	Labour Overheads	OpEmployee Costs				(135)
14204	Protective Clothing - Outside Staff	502	Other Employee Costs	OpEmployee Costs				(334)
14204	Protective Clothing - Outside Staff	520	Materials	OpMaterials & Contracts				(2,812)
OFFWKS	Works Salaries & Wages	500	Salaries & Wages	OpEmployee Costs		13,398		
14206	Consultant Expenses (PWO)	521	Service Contracts	OpMaterials & Contracts		8,562		
14207	Less PWO Allocated to Works	900	Labour Overheads	OpEmployee Costs				(30,491)
14219	Workers Compensation Salaries	500	Salaries & Wages	OpEmployee Costs				(62,760)
14210	Workers Compensation Reimbursements	113	Contributions - Operating	OpOperating Grants, Subsidies and Contributions		62,760		
CAMPEX	Camp Expenses	500	Salaries & Wages	OpEmployee Costs		1,732		
CAMPEX	Camp Expenses	520	Materials	OpMaterials & Contracts				(2,007)
CAMPEX	Camp Expenses	900	Labour Overheads	OpEmployee Costs		1,732		
SMOHS	Staff Training/Meetings/Osh	500	Salaries & Wages	OpEmployee Costs				(1,389)
SMOHS	Staff Training/Meetings/Osh	502	Other Employee Costs	OpEmployee Costs				(655)
SMOHS	Staff Training/Meetings/Osh	520	Materials	OpMaterials & Contracts				(1,640)
SMOHS	Staff Training/Meetings/Osh	521	Service Contracts	OpMaterials & Contracts				(249)
SMOHS	Staff Training/Meetings/Osh	900	Labour Overheads	OpEmployee Costs		13,247		
14213	TOIL - Works	500	Salaries & Wages	OpEmployee Costs				(3,141)
14213	TOIL - Works	900	Labour Overheads	OpEmployee Costs				(141)
14214	Public Holidays - Works	500	Salaries & Wages	OpEmployee Costs		41,527		
14214	Public Holidays - Works	900	Labour Overheads	OpEmployee Costs				(81)
14215	ABC Expenses - P.W.Overheads	903	Administration Allocation (Expense)	OpMaterials & Contracts				(6,665)
14216	Housing Costs Allocated to Works	904	Housing Allocation (Expense)	OpMaterials & Contracts				(63,326)
14302	Insurance - Plant	570	Insurance Premiums	OpInsurance Expenses				(3,562)
14303	Fuel & Oils	520	Materials	OpMaterials & Contracts				(19,661)
PTSREP	Parts & Repairs	500	Salaries & Wages	OpEmployee Costs				(511)
PTSREP	Parts & Repairs	520	Materials	OpMaterials & Contracts				(218,681)
PTSREP	Parts & Repairs	540	Electricity	OpMaterials & Contracts				(7,413)
PTSREP	Parts & Repairs	543	Gas	OpMaterials & Contracts				(3,435)
PTSREP	Parts & Repairs	900	Labour Overheads	OpEmployee Costs				(511)
PTSREP	Parts & Repairs	901	Plant Recovery	OpMaterials & Contracts				(18,567)
14306	Internal Repair Wages	500	Salaries & Wages	OpEmployee Costs		56,943		
14307	Licences - Plant	520	Materials	OpMaterials & Contracts				(871)
14308	Depreciation - Plant	552	Depreciation - Plant & Equipment - Major	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	(8,462)		
14308	Depreciation - Plant	555	Depreciation - Plant & Equipment Minor	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	(1,538)		
14309	Plant Operation Costs Allocated to Works	901	Plant Recovery	OpMaterials & Contracts			223,347	
14311	Housing (Plant) Related Costs	904	Housing Allocation (Expense)	OpMaterials & Contracts				(6,628)
14404	Diesel Fuel Rebate	113	Contributions - Operating	OpOperating Grants, Subsidies And Contributions				(70,426)
14404	Diesel Fuel Rebate	170	Other Revenue	OpOther Revenue		79,976		
14518	Salaries - Administration	500	Salaries & Wages	OpEmployee Costs				(59,528)
14520	Superannuation - Admin	501	Superannuation	OpEmployee Costs				(16,290)
14502	Workers Comp. - Administration	502	Other Employee Costs	OpEmployee Costs				(12,801)

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COA/Job	Description	IE	Inc/Exp Analysis	Type/Inc/Exp Analysis Summary	Capital & Other	No Cash Impact	Increase in Cash	(Decrease in Cash)
14523	Accounting Support Services	521	Service Contracts	OpMaterials & Contracts				(1,600)
14523	Accounting Support Services	522	Contractors/Consultants	OpMaterials & Contracts				(29,926)
14522	Administration Consultants	521	Service Contracts	OpMaterials & Contracts			20,000	
14519	Staff Appointment Expenses	502	Other Employee Costs	OpEmployee Costs				(3,939)
14519	Staff Appointment Expenses	521	Service Contracts	OpMaterials & Contracts				(798)
14519	Staff Appointment Expenses	903	Administration Allocation (Expense)	OpMaterials & Contracts				(25,000)
14505	Travel & Accommodation - Admin	502	Other Employee Costs	OpEmployee Costs				(1,534)
14505	Travel & Accommodation - Admin	520	Materials	OpMaterials & Contracts				(8,084)
OFFADM	Office Maintenance	500	Salaries & Wages	OpEmployee Costs			1,634	
OFFADM	Office Maintenance	520	Materials	OpMaterials & Contracts				(391)
OFFADM	Office Maintenance	521	Service Contracts	OpMaterials & Contracts				(9,587)
OFFADM	Office Maintenance	540	Electricity	OpMaterials & Contracts				(1,820)
OFFADM	Office Maintenance	570	Insurance Premiums	OpInsurance Expenses			552	
OFFADM	Office Maintenance	900	Labour Overheads	OpEmployee Costs			1,056	
OFFADM	Office Maintenance	901	Plant Recovery	OpMaterials & Contracts				(1,199)
14517	Insurance - Admin	570	Insurance Premiums	OpInsurance Expenses				(4,195)
14521	Audit Fees (Administration)	521	Service Contracts	OpMaterials & Contracts			6,873	
14500	General Office Expenses	520	Materials	OpMaterials & Contracts				(1,347)
14500	General Office Expenses	521	Service Contracts	OpMaterials & Contracts				(2,627)
14506	Legal Expenses	520	Materials	OpMaterials & Contracts				(5,321)
14506	Legal Expenses	521	Service Contracts	OpMaterials & Contracts			10,000	
14506	Legal Expenses	580	Other Expenses	OpOther Expenditure			5,000	
	14529 Office Furn & Equipment	520	Materials	OpMaterials & Contracts			1,500	
14508	Printing & Stationery	521	Service Contracts	OpMaterials & Contracts				(3,387)
14524	Subscriptions	521	Service Contracts	OpMaterials & Contracts				(17,975)
14524	Subscriptions	523	Subscriptions	OpMaterials & Contracts			17,678	
14500	Bank Fees & Charges	580	Other Expenses	OpOther Expenditure				(4,144)
14510	Depreciation - Admin	550	Depreciation - Buildings & Improvements	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	(42,832)		
14510	Depreciation - Admin	551	Depreciation - Furniture & Equipment	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	(819)		
14512	Adminstration Revenue	156	Other Fees & Charges	OpFees & Charges			921	
14512	Adminstration Revenue	170	Other Revenue	OpOther Revenue			1,311	
ADMVEH	Vehicle Expenses Administration	901	Plant Recovery	OpMaterials & Contracts				(18,720)
14532	Staff Visa Expenses	502	Other Employee Costs	OpEmployee Costs			1,091	
14550	Less ABC Costs Alloc to W & S	903	Administration Allocation (Expense)	OpMaterials & Contracts			207,338	
14551	Transfer to Leave Reserve	630	Transfer to reserve	Trans toTransfer to reserve	Transfer to reserve			(11)
14602	Gross Salaries & Wages	500	Salaries & Wages	OpEmployee Costs				(58,106)
14603	Less Sal & Wages Allocated	500	Salaries & Wages	OpEmployee Costs			58,106	
14605	Unallocated Salaries & Wages	500	Salaries & Wages	OpEmployee Costs				(442)
						(2,405,818)	10,387,747	(10,239,893)
								63,767.00
								10,387,746.65
								(10,239,892.94)
								211,620.72