



**murchisonshire**

*Ancient land under brilliant skies*

**Ordinary Council Meeting**

**23 April 2026**

**Agenda Attachments**





**murchisonshire**

PO Box 61, Mullewa WA 6630  
T | (08) 9963 7999 F | (08) 9963 7966  
E | [admin@murchison.wa.gov.au](mailto:admin@murchison.wa.gov.au)  
ABN 63 002 218 762  
[murchison.wa.gov.au](http://murchison.wa.gov.au)

## **SHIRE OF MURCHISON**

### **MONTHLY FINANCIAL REPORT**

**For the Period Ending 31 March 2026**

<b>General</b>	<b>Note</b>
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**RSM Australia Pty Ltd**

Level 1, 12 Bayly Street Geraldton WA 6530

PO Box 61 Geraldton WA 6531

T +61 (0) 8 9920 7400

F +61 (0) 8 9920 7450

[www.rsm.com.au](http://www.rsm.com.au)

## **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 17<sup>th</sup> April 2026

#### **THE POWER OF BEING UNDERSTOOD**

AUDIT | TAX | CONSULTING

RSM Australia Pty Ltd is a member of the RSM network and trades as RSM. RSM is the trading name used by the members of the RSM network. Each member of the RSM network is an independent accounting and consulting firm which practices in its own right. The RSM network is not itself a separate legal entity in any jurisdiction.

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

Liability limited by a scheme approved under Professional Standards Legislation

**SHIRE OF MURCHISON**  
**MONTHLY FINANCIAL REPORT**  
For the Period Ending 31 March 2026  
**EXECUTIVE SUMMARY**

**Statement of Financial Activity**

Statements are presented on pages 5 and 6 showing a surplus/(deficit) as at 31 March 2026 of \$3,397,839

**Significant Revenue and Expenditure**

	<b>Collected / Completed %</b>	<b>Annual Budget \$</b>	<b>YTD Budget \$</b>	<b>YTD Actual \$</b>
<b>Significant Projects</b>				
SKA Route	84%	3,653,571	2,740,131	3,082,129
Power Supply Upgrade	79%	1,148,183	861,129	910,469
Improvements To Drinking Water Reticulation	101%	259,625	194,715	260,954
Carn- Mullewa Rd	43%	2,627,802	1,970,829	1,118,661
	84%	5,061,379	3,795,975	4,253,551
<b>Grants, Subsidies and Contributions</b>				
Grants, subsidies and contributions	76%	9,326,634	6,994,917	7,096,880
Capital grants, subsidies and contributions	105%	7,965,608	5,974,191	8,333,011
	89%	17,292,242	12,969,108	15,429,891
<b>Rates Levied</b>				
	100%	1,896,002	1,421,982	1,896,002

% - Compares current YTD actuals to the Annual Budget

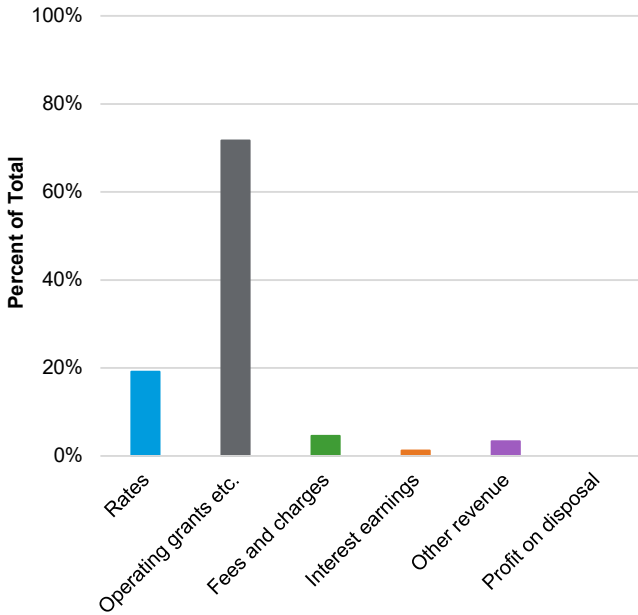
**Financial Position**

<b>Account</b>	<b>Difference to Prior Year %</b>	<b>Current Year 31 Mar 26 \$</b>	<b>Prior Year 31 Mar 25 \$</b>
Adjusted net current assets	278%	3,397,840	1,220,088
Cash and equivalent - unrestricted	80%	2,259,634	2,836,927
Cash and equivalent - restricted	0%	7,563,068	3,992,812
Receivables - rates	174%	176,913	101,941
Receivables - other	3,567%	916,264	25,684
Total Current Liabilities	110%	3,868,519	3,519,307

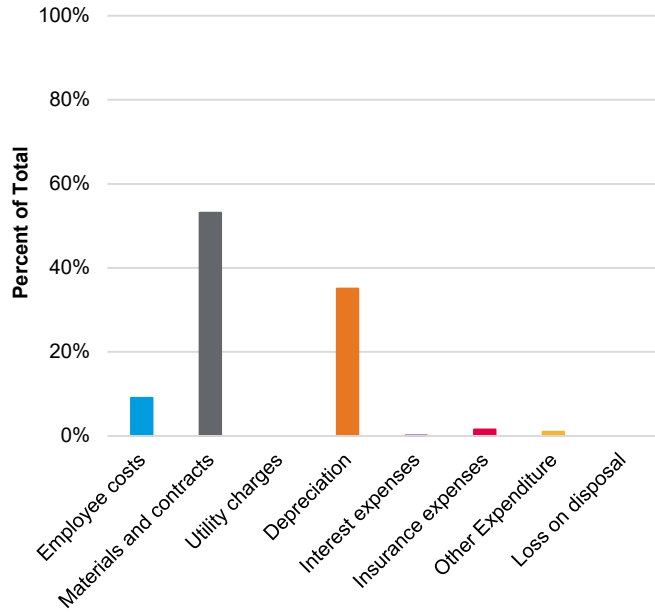
% - Compares current YTD actuals to prior year actuals

**SHIRE OF MURCHISON**  
**MONTHLY FINANCIAL REPORT**  
 For the Period Ending 31 March 2026  
**SUMMARY GRAPHS**

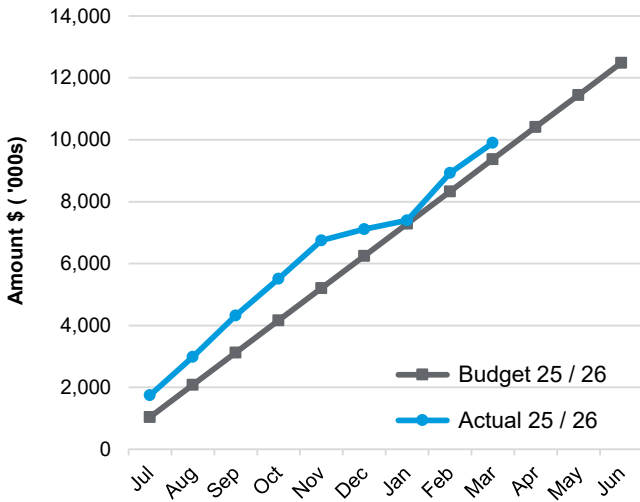
**Operating Income**



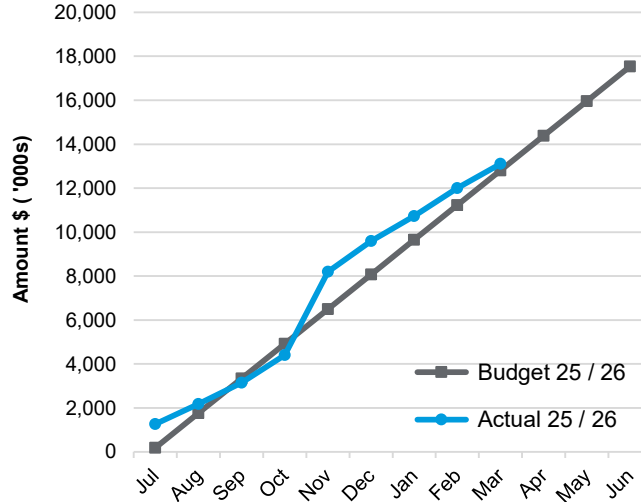
**Operating Expenditure**



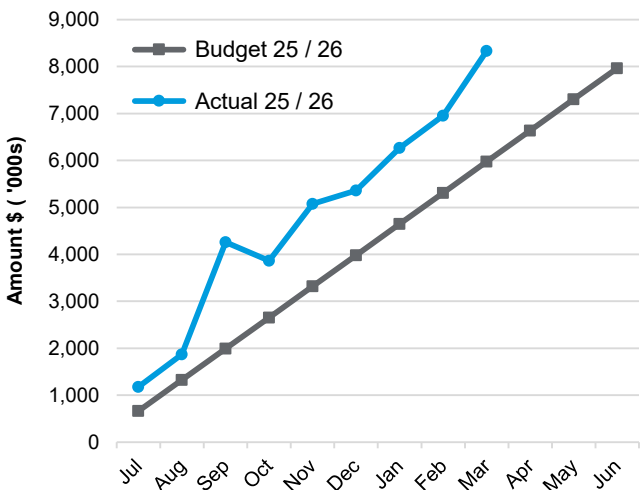
**Operating Revenues**



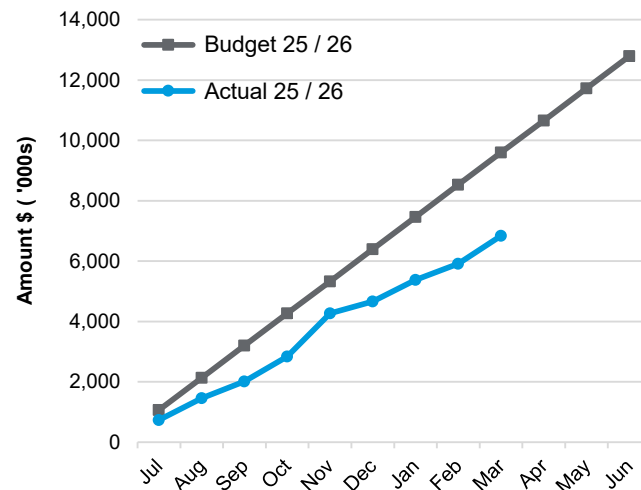
**Operating Expenses**



**Capital Revenues - Investing**



**Capital Expenses**



SHIRE OF MURCHISON  
STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ending 31 March 2026

## NATURE OR TYPE

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %	Var
<b>Revenue from Operating Activities</b>							
Rates	10	1,896,002	1,421,982	<b>1,896,002</b>	474,020	33%	▲
Grants, subsidies and contributions	12(a)	9,326,634	6,994,917	<b>7,096,880</b>	101,963	1%	
Fees and charges		731,614	548,667	<b>452,863</b>	(95,804)	(17%)	▼
Interest earnings		156,151	117,108	<b>122,880</b>	5,772	5%	
Other revenue		379,337	284,445	<b>331,085</b>	46,640	16%	▲
Profit on disposal of assets	8	-	-	-	-		
		<b>12,489,738</b>	<b>9,367,119</b>	<b>9,899,711</b>			
<b>Expenditure from Operating Activities</b>							
Employee costs		(1,433,416)	(1,074,095)	<b>(1,189,003)</b>	(114,908)	(11%)	▼
Materials and contracts		(8,709,598)	(6,322,079)	<b>(6,962,897)</b>	(640,818)	(10%)	▼
Depreciation on non-current assets		(6,963,908)	(5,222,790)	<b>(4,596,956)</b>	625,834	12%	▲
Finance cost		(41,535)	(31,140)	<b>(21,839)</b>	9,301	30%	
Insurance expenses		(202,154)	(151,407)	<b>(202,154)</b>	(50,747)	(34%)	▼
Other expenditure		(186,429)	(139,779)	<b>(131,772)</b>	8,007	6%	
Loss on disposal of assets	8	-	-	-	-		
		<b>(17,537,041)</b>	<b>(12,941,290)</b>	<b>(13,104,621)</b>			
<b>Excluded Non-cash Operating Activities</b>							
Depreciation and amortisation		6,963,908	5,222,790	<b>4,596,956</b>			
Movement in Employee Benefits		-	-	-			
(Profit) / loss on asset disposal		-	-	-			
		<b>1,916,605</b>	<b>1,648,619</b>	<b>1,392,046</b>			
<b>Net Amount from Operating Activities</b>							
<b>Investing Activities</b>							
<b>Inflows from Investing Activities</b>							
Capital grants, subsidies and contribution	12(b)	7,965,608	5,974,191	<b>8,333,011</b>	2,358,820	39%	▲
Proceeds from disposal of assets	8	120,000	-	-	-		
		<b>8,085,608</b>	<b>5,974,191</b>	<b>8,333,011</b>			
<b>Outflows from Investing Activities</b>							
Land and buildings	9(a)	(3,173,428)	(2,380,041)	<b>(711,426)</b>	1,668,615	70%	▲
Plant and equipment	9(c)	(580,266)	(435,195)	-	435,195	100%	▲
Furniture and equipment	9(b)	(9,356)	(7,002)	<b>(23,892)</b>	(16,890)	(241%)	▼
Infrastructure - roads	9(d)	(7,060,297)	(5,295,105)	<b>(4,540,692)</b>	754,413	14%	▲
Infrastructure - other	9(e)	(1,967,822)	(1,475,802)	<b>(1,562,520)</b>	(86,718)	(6%)	
		<b>(12,791,169)</b>	<b>(9,593,145)</b>	<b>(6,838,530)</b>			
		<b>(4,705,560)</b>	<b>(3,618,954)</b>	<b>1,494,481</b>			
<b>Net Amount from Investing Activities</b>							
<b>Financing Activities</b>							
<b>Inflows from Financing Activities</b>							
Transfer from reserves	7	4,146,535	-	<b>1,500,000</b>	1,500,000		▲
		<b>4,146,535</b>	-	<b>1,500,000</b>			
<b>Outflows from Financing Activities</b>							
Repayment of debentures	11(a)	(196,094)	(101,918)	<b>(101,918)</b>	-	0%	
Transfer to reserves	7	(1,266,919)	-	<b>(1,203,829)</b>	(1,203,829)		
		<b>(1,463,013)</b>	<b>(101,918)</b>	<b>(1,305,747)</b>			
		<b>2,683,522</b>	<b>(101,918)</b>	<b>194,253</b>			
<b>Net Amount from Financing Activities</b>							
<b>Movement in Surplus or Deficit</b>							
<b>Opening Funding Surplus / (Deficit)</b>							
Amount attributable to operating activities	3	317,059	317,059	<b>317,059</b>			
Amount attributable to investing activities		1,916,605	1,648,619	<b>1,392,046</b>			
Amount attributable to financing activities		(4,705,560)	(3,618,954)	<b>1,494,481</b>			
		2,683,522	(101,918)	<b>194,253</b>			
		<b>211,625</b>	<b>(1,755,195)</b>	<b>3,397,839</b>			
<b>Closing Surplus / (Deficit)</b>							

\* - 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 31 March 2026  
REPORTING PROGRAM

Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %	
<b>Revenue from Operating Activities</b>						
Governance	7,884	5,913	8,988	3,075	52%	
General purpose funding	4,954,211	3,715,623	4,195,679	480,056	13%	
Law, order and public safety	15,305	11,466	13,757	2,291	20%	
Housing	-	-	24,905	24,905		
Community amenities	840	630	1,050	420	67%	
Recreation and culture	8,288	6,156	6,539	383	6%	
Transport	6,263,947	4,697,929	4,905,224	207,295	4%	
Economic services	995,787	746,811	616,090	(130,721)	(18%)	
Other property and services	243,477	182,592	127,480	(55,112)	(30%)	
	<b>12,489,739</b>	<b>9,367,119</b>	<b>9,899,712</b>			
<b>Expenditure from Operating Activities</b>						
Governance	(749,402)	(212,962)	(556,482)	(343,520)	(161%)	
General purpose funding	(47,079)	(35,298)	(29,786)	5,512	16%	
Law, order and public safety	(98,525)	(73,863)	(96,292)	(22,429)	(30%)	
Health	(33,821)	(25,326)	(30,156)	(4,830)	(19%)	
Education and welfare	(2,000)	(1,494)	(1,570)	(76)	(5%)	
Housing	(21,316)	(15,534)	(82,404)	(66,870)	(430%)	
Community amenities	(206,483)	(294,719)	(147,212)	147,507	50%	
Recreation and culture	(749,712)	(561,915)	(510,180)	51,735	9%	
Transport	(12,733,315)	(9,549,369)	(9,772,620)	(223,251)	(2%)	
Economic services	(2,715,602)	(2,036,088)	(1,818,927)	217,161	11%	
Other property and services	(179,785)	(134,722)	(58,990)	75,733	56%	
	<b>(17,537,041)</b>	<b>(12,941,290)</b>	<b>(13,104,621)</b>			
<b>Excluded Non-cash Operating Activities</b>						
Depreciation and amortisation	6,963,908	5,222,790	4,596,956			
Movement in Employee Benefits	-	-	-			
(Profit) / loss on asset disposal	8	-	-			
<b>Net Amount from Operating Activities</b>	<b>1,916,606</b>	<b>1,648,619</b>	<b>1,392,046</b>			
<b>Investing Activities</b>						
<b>Inflows from Investing Activities</b>						
Capital grants, subsidies and contribution	12(b)	7,965,608	5,974,191	8,333,011	2,358,820	39%
Proceeds from disposal of assets	8	120,000	-	-	-	
		<b>8,085,608</b>	<b>5,974,191</b>	<b>8,333,011</b>		
<b>Outflows from Investing Activities</b>						
Land and buildings	9(a)	(3,173,428)	(2,380,041)	(711,426)	1,668,615	70%
Plant and equipment	9(c)	(580,266)	(435,195)	-	435,195	100%
Furniture and equipment	9(b)	(9,356)	(7,002)	(23,892)	(16,890)	(241%)
Infrastructure - roads	9(d)	(7,060,297)	(5,295,105)	(4,540,692)	754,413	14%
Infrastructure - other	9(e)	(1,967,822)	(1,475,802)	(1,562,520)	(86,718)	(6%)
		<b>(12,791,169)</b>	<b>(9,593,145)</b>	<b>(6,838,530)</b>		
<b>Net Amount from Investing Activities</b>		<b>(4,705,560)</b>	<b>(3,618,954)</b>	<b>1,494,481</b>		
<b>Financing Activities</b>						
<b>Inflows from Financing Activities</b>						
Transfer from reserves	7	4,146,535	-	1,500,000	1,500,000	
		<b>4,146,535</b>	<b>-</b>	<b>1,500,000</b>		
<b>Outflows from Financing Activities</b>						
Repayment of debentures	11(a)	(196,094)	(101,918)	(101,918)	-	0%
Transfer to reserves	7	(1,266,919)	-	(1,203,829)	(1,203,829)	
		<b>(1,463,013)</b>	<b>(101,918)</b>	<b>(1,305,747)</b>		
<b>Net Amount from Financing Activities</b>		<b>2,683,522</b>	<b>(101,918)</b>	<b>194,253</b>		
<b>Movement in Surplus or Deficit</b>						
<b>Opening Funding Surplus / (Deficit)</b>						
Amount attributable to operating activities	3	317,059	317,059	317,059		
Amount attributable to investing activities		1,916,606	1,648,619	1,392,046		
Amount attributable to financing activities		(4,705,560)	(3,618,954)	1,494,481		
Amount attributable to financing activities		2,683,522	(101,918)	194,253		
<b>Closing Funding Surplus / (Deficit)</b>	3	<b>211,626</b>	<b>(1,755,194)</b>	<b>3,397,839</b>		

**SHIRE OF MURCHISON**  
**STATEMENT OF FINANCIAL POSITION**  
For the Period Ending 31 March 2026

	FY 2026 31 March 2026	FY 2025 30 June 2025
	\$	\$
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	9,822,703	11,234,288
Trade and other receivables	1,312,136	989,151
Inventories	192,308	191,897
Other assets	3,098,145	1,488,979
<b>TOTAL CURRENT ASSETS</b>	<b>14,425,292</b>	<b>13,904,315</b>
<b>NON-CURRENT ASSETS</b>		
Other financial assets	19,905	19,905
Property, plant and equipment	16,946,372	15,458,417
Infrastructure	97,401,666	96,650,716
<b>TOTAL NON-CURRENT ASSETS</b>	<b>114,367,943</b>	<b>112,129,037</b>
<b>TOTAL ASSETS</b>	<b>128,793,235</b>	<b>126,033,353</b>
<b>CURRENT LIABILITIES</b>		
Trade and other payables	2,071,256	2,671,822
Other liabilities	1,393,138	3,060,525
Borrowings	197,900	196,094
Employee related provisions	210,632	210,632
<b>TOTAL CURRENT LIABILITIES</b>	<b>3,872,926</b>	<b>6,139,073</b>
<b>NON-CURRENT LIABILITIES</b>		
Borrowings	1,045,810	1,145,213
Employee related provisions	42,400	42,400
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>1,088,209</b>	<b>1,187,613</b>
<b>TOTAL LIABILITIES</b>	<b>4,961,135</b>	<b>7,326,686</b>
<b>NET ASSETS</b>	<b>123,832,100</b>	<b>118,706,667</b>
<b>EQUITY</b>		
Retained surplus	36,559,146	31,063,650
Reserve accounts	7,857,885	8,227,949
Revaluation surplus	79,415,068	79,415,068
<b>TOTAL EQUITY</b>	<b>123,832,099</b>	<b>118,706,667</b>

**SHIRE OF MURCHISON**  
**STATEMENT OF CAPITAL ACQUISITIONS AND FUNDING**  
For the Period Ending 31 March 2026  
**CAPITAL ACQUISITIONS AND FUNDING**

<b>Asset Group</b>	<b>Note</b>	<b>Annual Budget \$</b>	<b>YTD Actual Total \$</b>
Land and buildings	9(a)	3,173,428	711,426
Plant and equipment	9(c)	580,266	-
Furniture and equipment	9(b)	9,356	23,892
Infrastructure - roads	9(d)	7,060,297	4,540,692
Infrastructure - other	9(e)	1,967,822	1,562,520
<b>Total Capital Expenditure</b>		<b>12,791,169</b>	<b>6,838,530</b>
<b>Capital Acquisitions Funded by:</b>			
Capital grants and contributions		7,965,608	6,838,530
Other (disposals and c/fwd)		120,000	-
Council contribution - from reserves		1,410,000	-
Council contribution - operations		3,295,560	-
<b>Total Capital Acquisitions Funding</b>		<b>12,791,169</b>	<b>6,838,530</b>

**SHIRE OF MURCHISON**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 March 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: 17 Apr 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 31 March 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 31 March 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:

<b>Asset Class</b>	<b>Useful life</b>
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 31 March 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.

**(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 measure using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

**SHIRE OF MURCHISON**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDING 31 MARCH 2026**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(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.

**Other Revenue / Income**

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

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)****(p) Nature or Type Classifications (Continued)****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 31 March 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 31 March 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 31 March 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 31 March 2026

2. EXPLANATION OF MATERIAL VARIANCES

Variances which have exceeded the thresholds are listed below by Program. Significant variances 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
	\$	%	Var	Permanent	
Rates	474,020	33%	▲	Timing	Timing of budget profile only.
Fees and Charges	(95,804)	(17%)	▼	Timing	Below budget Roadhouse Fuel Sales \$53K and Roadhouse Accommodation and Camping \$62K, offset by above budget private works income \$16K.
Other Revenue	46,640	16%	▲	Timing	Relates to increased roadhouse sales.
Capital Operating Grants, Subsidies and Contributions	2,358,820	39%	▲	Timing	Variance due to timing of budget profile, refer note 12 for additional breakdown of grants.

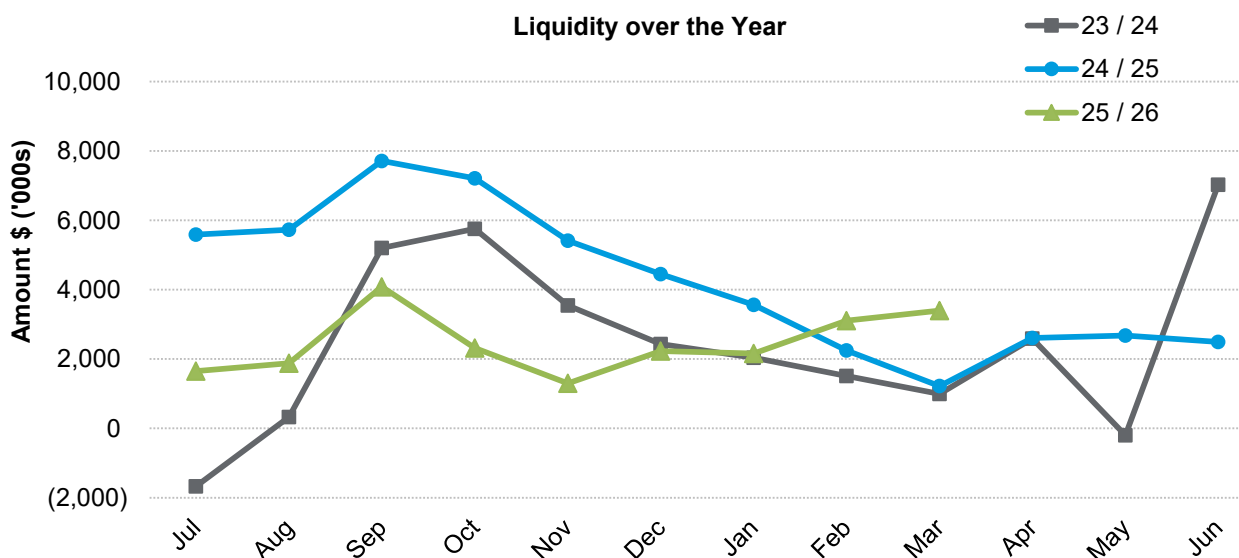
Operating Expense

Employee Costs	(114,908)	(11%)	▼	Timing	Related to timing of pay runs. June 2025 Accrued Wages to be reversed.
Materials and contracts	(640,818)	(10%)	▼	Timing	Mainly attributed to above budget SKA Road Maintenance \$558K, Flood Damage Repairs \$412K, offset by below budget Road Maintenance General \$151K, Grid Maintenance \$48K, Gravel Pits \$44K.
Depreciation on Non-current Assets	625,834	12%	▲	Timing	To be reviewed. Timing issue only.
Insurance Expenses	(50,747)	(34%)	▼	Timing	Timing of budget versus actual cost.

**SHIRE OF MURCHISON**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ending 31 March 2026

**3. NET CURRENT FUNDING POSITION**

	Note	Current Month 31 Mar 26	Prior Year Closing 30 Jun 25	This Time Last Year 31 Mar 25
		\$	\$	\$
<b>Current Assets</b>				
Cash unrestricted	4	2,259,634	4,542,065	2,836,927
Cash restricted	4	7,563,068	6,692,223	3,992,812
Receivables - rates	6(a)	176,913	63,794	101,941
Receivables - sundry	6(b)	916,264	729,232	25,684
Receivables - other		181,287	156,952	189,779
Accrued Income		64,522	64,522	
Provision for doubtful debts		(31,258)	(31,258)	(7,157)
Contract assets		3,098,145	1,488,979	972,671
Inventories		192,308	191,897	228,385
<b>Total Current Assets</b>		<b>14,420,885</b>	<b>13,898,407</b>	<b>8,341,042</b>
<b>Current Liabilities</b>				
Payables - sundry		(705,329)	(1,207,457)	(413,251)
Payables - other		(70,354)	(171,481)	(711)
PAYG Tax withheld		(34,823)	(33,686)	(31,447)
Accrued salaries and wages		(74,735)	(74,735)	-
Accrued expenses		(653,671)	(653,671)	-
Trust Liability		49	49	49
Deposits and bonds		(159,504)	(158,254)	(159,054)
Contract liabilities		(1,393,138)	(3,060,525)	(2,161,932)
Murchison Community Fund		(364,163)	(362,354)	(361,796)
Loan liabilities	11(a)	(202,221)	(200,415)	(194,304)
<b>Total Payables</b>		<b>(3,657,887)</b>	<b>(5,922,528)</b>	<b>(3,322,446)</b>
Provisions		(210,632)	(210,632)	(196,861)
<b>Total Current Liabilities</b>		<b>(3,868,519)</b>	<b>(6,133,159)</b>	<b>(3,519,307)</b>
Less: cash reserves	7	(7,563,068)	(7,859,233)	(3,992,812)
Less: provisions		210,632	210,631	196,861
Add: Loan principal (current)		197,910	200,414	194,304
<b>Net Funding Position - Surplus / (Deficit)</b>		<b>3,397,840</b>	<b>317,059</b>	<b>1,220,088</b>



## SHIRE OF MURCHISON

## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 March 2026

## 4. CASH AND FINANCIAL ASSETS

	Unrestricted	Restricted	Total	Institution	Interest	Maturity
	\$	\$	\$		Rate	Date
Cash					%	
Murchison Community Fund	364,163	-	364,163	Westpac	Variable	N/A
Municipal	1,799,769	-	1,799,769	Westpac	Variable	N/A
Cash On Hand	1,000	-	1,000	Cash on hand	Nil	N/A
Muni Short Term Investment	7,728	-	7,728	Westpac	Variable	N/A
Roadhouse	79,530	-	79,530	Westpac	Variable	N/A
CSIRO	7,444	-	7,444	Westpac	Variable	N/A
Term Deposit	-	-	-			
Reserve Funds	-	7,563,068	7,563,068	Westpac	Variable	N/A
<b>Total Cash and Financial Assets</b>	<b>2,259,634</b>	<b>7,563,068</b>	<b>9,822,703</b>			

## 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 31 March 2026**

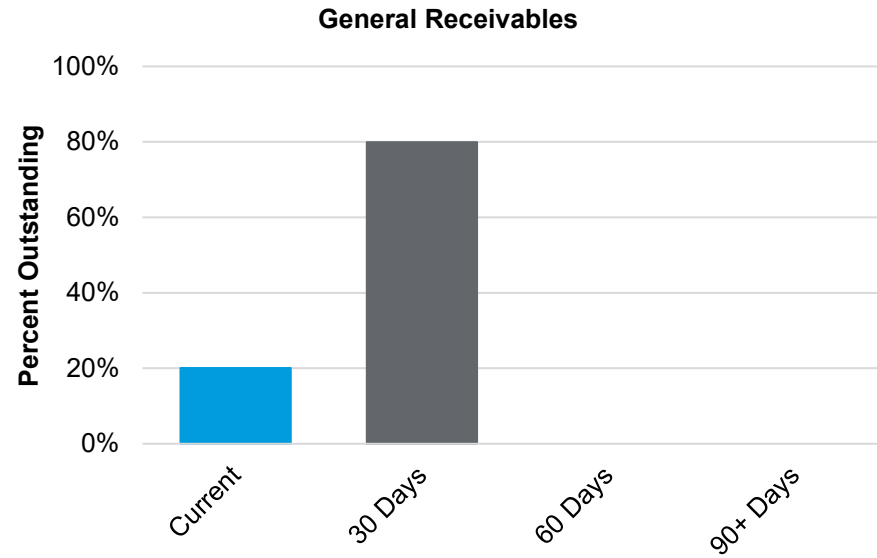
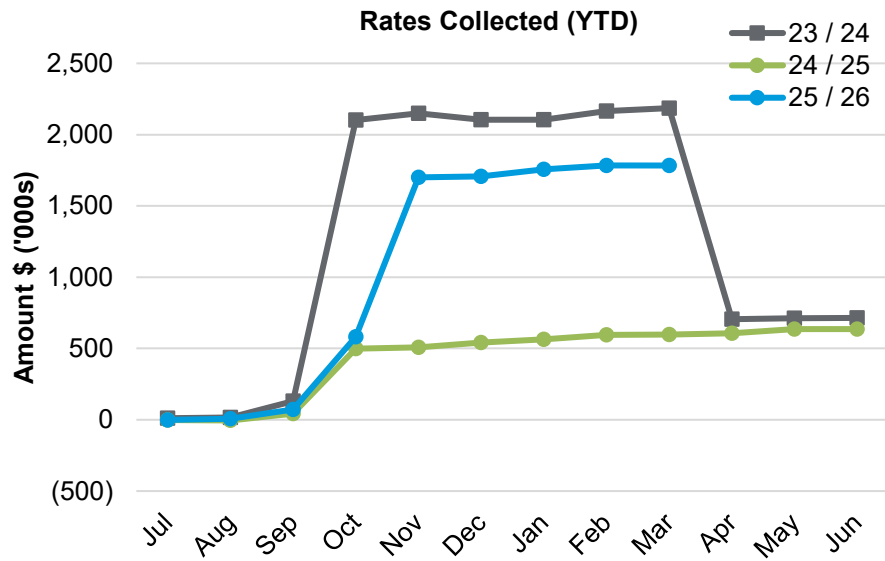
**6. RECEIVABLES**

**(a) Rates Receivable**

	<b>31 Mar 26</b>
	<b>\$</b>
Rates receivables	176,913
<b>Total Rates Receivable Outstanding</b>	<b>176,913</b>
Closing balances - prior year	63,794
Rates levied this year	1,896,002
Closing balances - current month	<b>(176,913)</b>
<b>Total Rates Collected to Date</b>	<b>1,782,883</b>

**(b) General Receivables**

	<b>31 Mar 26</b>
	<b>\$</b>
Current	183,969
30 Days	732,295
60 Days	-
90+ Days	-
<b>Total General Receivables Outstanding</b>	<b>916,264</b>



**Comments / notes**

**Comments / Notes**

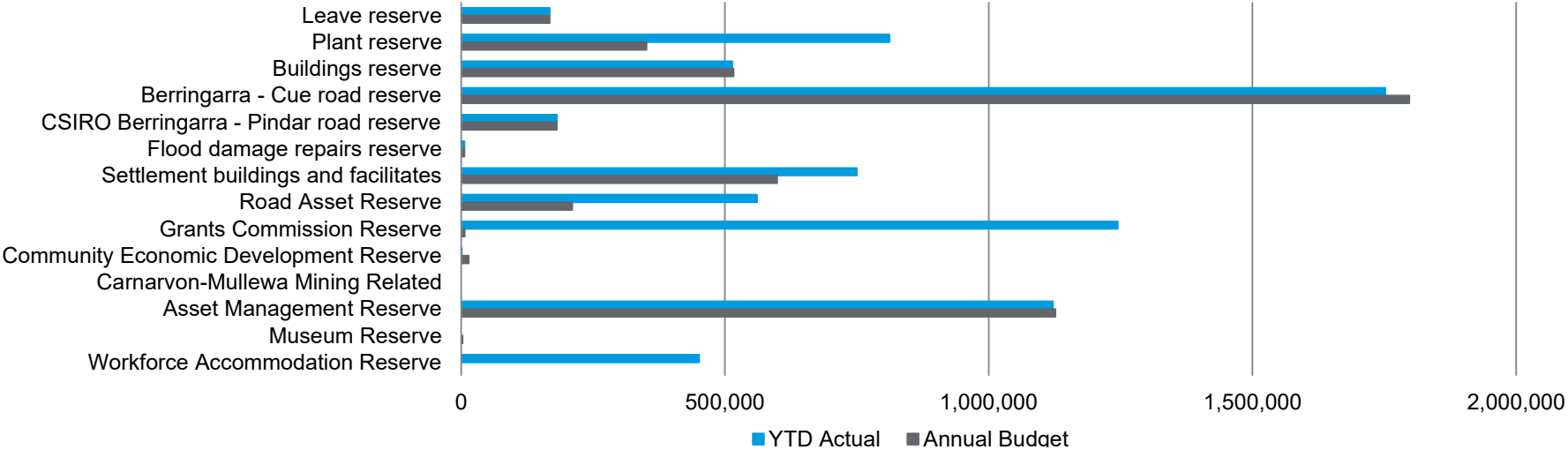
Amounts shown above include GST (where applicable)

SHIRE OF MURCHISON  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 For the Period Ending 31 March 2026

7. CASH BACKED RESERVES

Restricted by council:	Annual Budget				YTD Actual			Balance 31 Mar 26
	Balance 01 Jul 25	Transfers from	Transfer to	Balance 30 Jun 26	Balance 01 Jul 25	Transfers from	Transfer to	
Reserve Name	\$	\$	\$	\$	\$	\$	\$	\$
Leave reserve	167,237	-	298	167,535	167,237	-	464	167,701
Plant reserve	809,907	(460,000)	1,446	351,353	809,907	-	2,249	812,156
Buildings reserve	512,739	-	3,615	516,354	512,739	-	1,423	514,162
Berringarra - Cue road reserve	1,674,932	-	122,478	1,797,410	1,674,932	-	77,100	1,752,032
CSIRO Berringarra - Pindar road rese	180,639	-	900	181,539	180,639	-	502	181,141
Flood damage repairs reserve	5,977	-	11	5,988	5,977	-	17	5,994
Settlement buildings and facilitates	747,795	(150,000)	1,335	599,130	747,795	-	2,076	749,871
Road Asset Reserve	559,280	(350,000)	998	210,278	559,280	-	1,552	560,832
Grants Commission Reserve	2,738,554	(2,736,535)	4,889	6,908	2,738,554	(1,500,000)	6,119	1,244,673
Community Economic Development F	1,350	-	12,822	14,172	1,350	-	3	1,354
Carnarvon-Mullewa Mining Related	-	-	-	-	-	-	-	-
Asset Management Reserve	10,823	-	1,115,527	1,126,350	10,823	-	1,111,073	1,121,896
Museum Reserve	-	-	2,600	2,600	-	-	-	-
Workforce Accommodation Reserve	450,000	(450,000)	-	-	450,000	-	1,250	451,250
<b>Total Cash Backed Reserves</b>	<b>7,859,232</b>	<b>(4,146,535)</b>	<b>1,266,919</b>	<b>4,979,616</b>	<b>7,859,232</b>	<b>(1,500,000)</b>	<b>1,203,829</b>	<b>7,563,062</b>

Annual Budget v YTD Actual



**SHIRE OF MURCHISON**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ending 31 March 2026

**8. DISPOSAL OF ASSETS**

**Annual Budget**

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

**YTD Actual**

	<b>WDV</b>	<b>Proceeds</b>	<b>Profit</b>	<b>(Loss)</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Other Property &amp; Services</b>				
<b>Plant and Equipment</b>				
Plant and Equipment	-	-	-	-
<b>Total Disposal of Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Profit or (Loss)</b>				<b>-</b>

SHIRE OF MURCHISON  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 For the Period Ending 31 March 2026

9. CAPITAL ACQUISITIONS

(a) Land and Buildings

Funding Source	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$	Completion %
<b>Recreation &amp; Culture</b>					
Community / Sports Centre Refurbishments	120,059	90,036	48,135	41,901	40%
<b>Housing</b>					
Capex - Construct Staff Housing	980,000	734,994	208,307	526,687	21%
<b>Community Amenities</b>					
Public Conveniences Refurbishment	140,000	104,994	4,393	100,601	3%
<b>Transport</b>					
Depot Buildings & Improvements	2,500	1,872	-	1,872	0%
<b>Economic Services</b>					
F Capex New Caravan Park Ablution Block	27,997	20,997	27,997	(7,000)	
Capex - Roadhouse Business Bldg.	7,873	5,904	15,745	(9,841)	200%
Depot Buildings & Improvements	425,000	318,744	98,933	219,811	23%
Roadhouse Staff Accommodation	1,470,000	1,102,500	307,916	794,584	21%
<b>Total Land and Buildings</b>	<b>3,173,428</b>	<b>2,380,041</b>	<b>711,426</b>	<b>1,668,615</b>	

(b) Furniture & Equipment

Funding Source	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$	Completion %
<b>Housing</b>					
Staff Housing Furniture & Equipment	856	639	-	639	0%
<b>Economic Services</b>					
Roadhouse Point of Sale System	1,000	747	500	247	
Roadhouse Appliances	5,000	3,744	-	3,744	0%
Roadhouse Appliances	2,500	1,872	-	1,872	0%
<b>Total Furniture &amp; Equipment</b>	<b>9,356</b>	<b>7,002</b>	<b>23,892</b>	<b>(16,890)</b>	

(c) Plant and Equipment

Funding Source	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$	Completion %
<b>Transport</b>					
Chlorinator For Drinking Water	266	198	-	198	
Road Plant Purchases	580,000	434,997	-	434,997	0%
<b>Total Plant and Equipment</b>	<b>580,266</b>	<b>435,195</b>	<b>-</b>	<b>435,195</b>	

SHIRE OF MURCHISON  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 For the Period Ending 31 March 2026

9. CAPITAL ACQUISITIONS (Continued)

(d) Infrastructure - Roads	Funding Source	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Completion %
		\$	\$	\$	\$	
<b>Transport</b>						
	Unallocated Roads Expenses	34,122	25,587	28,813	(3,226)	
	Carn-Mul Rd 253.70 - 261.92 Gravel Resheet	4,380	3,285	-	3,285	
	Selaed Roads Construction General	-	-	50,409	(50,409)	
	General Road Sealing Works	265,476	199,098	58,384	140,714	
	Reseal Works	245,410	184,050	-	184,050	0%
	SKA Route	3,653,571	2,740,131	3,082,129	(341,998)	84%
	Carn- Mullewa Rd	2,627,802	1,970,829	1,118,661	852,168	43%
	C12048 - Meeb-Wool Floodway over Murchison River	50,031	37,521	50,031	(12,510)	100%
	Errabiddy Bluff Rd Resheet incl Floodways	99,398	74,538	112,143	(37,605)	113%
	Capex Grids General	80,106	60,066	40,122	19,944	
		<b>7,060,297</b>	<b>5,295,105</b>	<b>4,540,692</b>	<b>754,413</b>	
<b>Total Infrastructure - Roads</b>		<b>7,060,297</b>	<b>5,295,105</b>	<b>4,540,692</b>	<b>754,413</b>	
(e) Infrastructure - Other	Funding Source	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Completion %
		\$	\$	\$	\$	
<b>Recreation &amp; Culture</b>						
	Community Splash Pool	50,344	37,755	50,344	(12,589)	
	Improvements To Drinking Water Reticulation	259,625	194,715	260,954	(66,239)	101%
	Water Supply Capital	-	-	2,073	(2,073)	
<b>Economic Services</b>						
	Caravan Park Precinct Works	179,570	134,667	257,647	(122,980)	
	Roadhouse Other Equipment	58	36	58	(22)	
	Roadhouse Three Accommodation Units	58	36	2,274	(2,238)	
	Caravan Park Pool Construction	76,984	57,717	78,701	(20,984)	
	Caravan Park Non Ensuities Cabins Conversion	160,000	119,997	-	119,997	0%
	Power Supply Upgrade	1,148,183	861,129	910,469	(49,340)	79%
	Roadhouse Fuel Facilities Bowsers Upgrade	93,000	69,750	-	69,750	0%
<b>Community Amenities</b>						
<b>Total Infrastructure - Other</b>		<b>1,967,822</b>	<b>1,475,802</b>	<b>1,562,520</b>	<b>(86,718)</b>	
<b>Total Capital Expenditure</b>		<b>12,791,169</b>	<b>9,593,145</b>	<b>6,838,530</b>	<b>2,754,615</b>	

SHIRE OF MURCHISON  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ending 31 March 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 \$
<b>General Rates</b>								
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
<b>Total General Rates</b>				<b>1,000,365</b>	<b>1,000,351</b>	<b>(23,465)</b>	-	<b>976,886</b>
<b>Minimum Rates</b>								
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
<b>Total Minimum Rates</b>				<b>28,000</b>	<b>28,000</b>	-	-	<b>28,000</b>
<b>Total General and Minimum Rates</b>				<b>1,028,365</b>	<b>1,028,351</b>	<b>(23,465)</b>	-	<b>1,004,886</b>
<b>Other Rate Revenue</b>								
Interim Rates CY/PY				867,637				891,116
<b>Total Rate Revenue</b>				<b>1,896,002</b>				<b>1,896,002</b>

**SHIRE OF MURCHISON**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ending 31 March 2026

**11. INFORMATION ON BORROWINGS**

**(a) Debenture Repayments**

**(i) Loan 2 Roadworks in 2020-21**

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

**SHIRE OF MURCHISON**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ending 31 March 2026

**12. GRANTS, SUBSIDIES AND CONTRIBUTIONS**

**(a) Grants, Subsidies and Contributions**

<b>Program / Details</b>	<b>Grant Provider</b>	<b>Annual Budget \$</b>	<b>YTD Budget \$</b>	<b>YTD Actual \$</b>
<b>General Purpose Funding</b>				
F.A.G Grant - General	WALGGC	2,324,590	1,743,435	1,743,443
F.A.G. Grant - Roads	WALGGC	576,456	432,342	432,342
<b>Law, Order and Public Safety</b>				
DFES Operating Grant	DFES	14,795	11,088	13,287
<b>Transport</b>				
Income Relating to Streets, Roads, Bridge	MRWA	5,000	3,744	5,000
MRWA Direct	MRWA	321,214	240,903	321,214
WANDRRA Flood Damage	MRWA	3,471,400	2,603,547	4,189,897
MRWA - SKA Roads	MRWA	1,848,803	1,386,594	-
Contribution Beringarra/Pindar Roads	MRWA	616,616	462,456	385,723
<b>Economic Services</b>				
Tour Area Prom Revenue		50,000	37,494	5,975
<b>Other Property &amp; Services</b>				
Workers Compensation Reimbursements		97,760	73,314	-
<b>Total Grants, Subsidies and Contributions</b>		<b>9,326,634</b>	<b>6,994,917</b>	<b>7,096,880</b>

**(b) Capital Grants, Subsidies and Contributions**

<b>Transport</b>				
MRWA Specific	MRWA	2,100,000	1,575,000	1,560,000
Roads to Recovery		1,033,341	774,999	1,118,661
MRWA - SKA Roads	MRWA	4,018,928	3,014,190	4,770,011
<b>Recreation &amp; Culture</b>				
<b>Economic Services</b>				
Settlement Infrastructure Grants		813,339	610,002	863,339
<b>Total Capital Grants, Subsidies and Contributions</b>		<b>7,965,608</b>	<b>5,974,191</b>	<b>8,333,011</b>
<b>Total Grants, Subsidies and Contributions</b>		<b>17,292,242</b>	<b>12,969,108</b>	<b>15,429,891</b>

SHIRE OF MURCHISON  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 For the Period Ending 31 March 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)
	<b>Opening Surplus</b>							(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)

SHIRE OF MURCHISON  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
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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)
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)
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)

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)
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	
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 Roadhou	500	Salaries & Wages	OpEmployee Costs			10,885	
MPTOIL	Maintenance - Public Conveniences (Near Roadhou	520	Materials	OpMaterials & Contracts				(1,428)
MPTOIL	Maintenance - Public Conveniences (Near Roadhou	521	Service Contracts	OpMaterials & Contracts			60,000	
MPTOIL	Maintenance - Public Conveniences (Near Roadhou	570	Insurance Premiums	OpInsurance Expenses			1,713	

SHIRE OF MURCHISON  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
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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)
MPTOIL	Maintenance - Public Conveniences (Near Roadhou	900	Labour Overheads	OpEmployee Costs			230	
MPTOIL	Maintenance - Public Conveniences (Near Roadhou	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)
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 Clubr	500	Salaries & Wages	OpEmployee Costs			886	
MSTOIL	Maintenance - Two Sports Toilet Blocks (Near Clubr	543	Gas	OpMaterials & Contracts				(627)
MSTOIL	Maintenance - Two Sports Toilet Blocks (Near Clubr	570	Insurance Premiums	OpInsurance Expenses				(1,238)
MSTOIL	Maintenance - Two Sports Toilet Blocks (Near Clubr	900	Labour Overheads	OpEmployee Costs				(139)
MSTOIL	Maintenance - Two Sports Toilet Blocks (Near Clubr	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)

SHIRE OF MURCHISON  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
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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)
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)		
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 - Musuem	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 Flc	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	

SHIRE OF MURCHISON  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
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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)
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 River	521	Service Contracts	CapMaterials & Contracts	Infrastructure Roads			(981)
12153	Trans to Res - Asset Rehab.	630	Transfer to reserve	Trans to Transfer 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 & Depot	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	
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 Wittenoorn Road	500	Salaries & Wages	OpEmployee Costs				(605)
R0027	Wooleen - Mt Wittenoorn Road	900	Labour Overheads	OpEmployee Costs				(605)
R0027	Wooleen - Mt Wittenoorn Road	901	Plant Recovery	OpMaterials & Contracts				(5,090)
R0028	Mt Wittenoorn Road	500	Salaries & Wages	OpEmployee Costs				(82)
R0028	Mt Wittenoorn Road	900	Labour Overheads	OpEmployee Costs				(82)
R0028	Mt Wittenoorn 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	

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)
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)
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				(8,762)
12213	Grant - MRWA Specific	181	Capital Grants - State Government	CapNon-Operating Grants, Subsidies And Contrib Non-Operating Grants, Subsidies and Contributions		600,000		
12216	Grant - Roads to Recovery	182	Capital Grants - Commonwealth	CapNon-Operating Grants, Subsidies And Contrib 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		

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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 Wittenoom R	500	Salaries & Wages	OpEmployee Costs			1,596	
SKA027	SKA Roads Maintenance Wooleen-Mt Wittenoom R	520	Materials	OpMaterials & Contracts				(70,264)
SKA027	SKA Roads Maintenance Wooleen-Mt Wittenoom R	521	Service Contracts	OpMaterials & Contracts			41,052	
SKA027	SKA Roads Maintenance Wooleen-Mt Wittenoom R	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 2	500	Salaries & Wages	OpEmployee Costs			1,700	
FLOD10	AGRN 1021 Flood Damage - Rain Event Mar-April 2	521	Service Contracts	OpMaterials & Contracts			55,226	
FLOD10	AGRN 1021 Flood Damage - Rain Event Mar-April 2	900	Labour Overheads	OpEmployee Costs				(725)
FLOD11	AGRN 1062 Flood Damage - Rain Event Mar-April 2	500	Salaries & Wages	OpEmployee Costs				(414)
FLOD11	AGRN 1062 Flood Damage - Rain Event Mar-April 2	521	Service Contracts	OpMaterials & Contracts			73,889	
FLOD11	AGRN 1062 Flood Damage - Rain Event Mar-April 2	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 - Wandrra 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 Contribi	Non-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		
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)

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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)
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 to Transfer 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 from Transfer 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	
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)

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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)
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 Bowers 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)		
13648	Depreciation - Other Economic Svcs	552	Depreciation - Plant & Equipment - Major	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	(983)		

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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)

SHIRE OF MURCHISON  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 For the Period Ending 31 March 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)
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)
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)
				<b>Adopted Net Current Assets - Surplus/Deficit)</b>				<b>63,767.00</b>
				Increase in Cash				10,387,746.65
				Decrease in Cash				(10,239,892.94)
				<b>Revised Net Current Assets - Suplus /Deficit</b>				<b>211,620.72</b>