



murchisonshire

Ancient land under brilliant skies

Ordinary Council Meeting

23 April 2026

Minutes Attachments

Midwest Regional Roads Group

Prepared By CR Paul Squires

· 13th of April 2026 Midwest Regional Road Group Meeting at Main Roads office in Edward Road Geraldton

Chair and Deputy Chair Election

- Chair: CR Harvey Nicholls from Meekatharra Shire.
- Deputy Chair: Councillor Andrew Gillam, Shire of Irwin.

Subgroup Members

Coastal Sub Group

Cr Andrew Gillam (Shire of Irwin)
Cr Karl Suckling (Shire of Northampton)

Murchison Subgroup:

Cr Harvey Nicholl (Shire of Meekatharra)
Cr Paul Squires (Shire of Murchison)

North Midland Subgroup:

Cr Chris Connanghton (Shire of Three Springs)
Cr Guy Sims (Shire of Coorow)

Attendees

- Janet Hartley-West, Director of Main Roads WA.
- Louise Adamson Network Mrger, Main Roads
- Sarah El Khouri, Cust Srv Mrger, Main Roads WA
- Kate Medhurst, Cust Srv Mrger, Main Roads WA.
- Kiana Sharp, Asset Mtmt Officer, Main Roads WA.
- Max Bushell, WALGA Senior Policy Advisor
- Apologies from Ross Rayson , Road Safety Advisor WALGA Road Wise.
- Meeting was well attended by all Sub Groups

Reading Material

- Previous Regional Roads group minutes from the 14th to the 11th 25 attached behind agenda.
- Subgroup minutes Coastal subgroup minutes Murchison North Midlands Technical Working Group minutes Regional Roads Group report Road Wise Midwest regional roads group April 26 report main roads WA report March 26 SAC meeting minutes.

Endorsement of Previous Minutes

- Conclusion: The minutes of the previous meeting held on 14.11.25 be endorsed.
- **Action items:** None.

Business Arising from Previous Minutes

- Chairperson review of the future resource projects: Still being worked on, priority is the MWSGF business case R2 completed regional road Group's minutes.
- Sarah went through the report.

Subgroup Minutes

- Coastal (16/03/26), Murchison (17/03/26), North Midlands (19/03/26), Technical Working Group (15/09/25).
- Regional Roads Group report March, SAC meeting minutes December 25th, Main Roads WA report March 2026.
- Motion: All correspondence was received by the group, moved and seconded.

Coastal Subgroup

- Roadside debris removal: MRWA is responsible for debris within the road reserve, maintenance crews may need to attend after vehicle removal.
- **Condition of Moonyanooka Yuna Road & Chapman Valley Road:** Increased traffic, avoiding the Oakajee intersection is impacting Murphy Yenta Road and sections east of Yenta, with pavement damage identified, the Shire considering inclusion of the gravel road in the Roads 2040 document.
- North West Coastal Highway Oakajee Intersection: Heavy vehicles diverting via Chapman Valley Road due to downhill overtaking lane, causing unsafe behavior.

Murchison Subgroup

- Main Roads Reseal works: Pavement works through Meekatharra Town site considered poor value, potholes reappearing.
MRDWA performed a temporary repair on the pavement to hold in place and prevent more deterioration until crew arrives for full repair
- Cattle Grid Safety and Replacement (Geraldton Mount Magnet Road): Ongoing safety risks and high maintenance costs, no pastoral support for removal, funding needed to replace defected grids.

Main Roads WA has accepted assistance from the Shire of Yalgoo to replace grids on the Geraldton Mount Magnet Road.

- Edge Drop Offs Hazards: Concerns about edge drop offs and pavement failure on Mount Magnet Sandstone Road, Main Roads WA advocating for increased state funding.

Cr Squires (Shire of Murchison) commented that there is a very small shoulder on the Mt Magnet Sandstone road, should a Road Train, Oversize, load movement have an emergency safety issue (like flat tyre or mechanical breakdown,) and need to get off the road there is no where that this could be done safely so they can attend to the problem/ issue.

Beth Walton : Shire of Sandstone confirmed that this was a real issue and there needed to be multiple Truck Safety bays along this road when funds became available.

Louise MRDWA : To Beth and all the Shires that if they need Truck Safety Bay (TSB) on RAV Network roads to send an email with the SLK's of suggested locations of Truck Safety bays. At the moment there is no funding available, but there might possibly be funding through the FVIP (Freight Vehicle Industry Program). She will investigate further

North Midland Subgroup

- Telegraph Franklin Routes: No existing upgrade reports identified to support the Road 2040 assessment, Shire advised to reject application pending further investigation.
- Use of AusRAP Data: Subgroups reminded to use AusRAP data to support road funding priorities, assistance offered to access the tool.

Midwest Regional Roads Group Minutes

- Item 9.6: Investigate if funds can be spent without a 1/3 contribution from local government for the iPave machine.
Reply: Yes, there is no cost to local government, but the iPave machine hasn't been built yet
- Item 6.3.4: Mingenew Morawa Road: Increased haulage has caused pavement deterioration, particularly in the westbound lane.
Reply: Repairs may be addressed through project variation or stabilization works.
- Technical Working Group approved changes to the Main Roads WA Regional Roads Group user manual.
- Changes reflect the additions of sustainability and environment criteria and the associated revision to the MCA tool
- Max Bushell to present the WALGA report and provide an update on the MCA scoring process.

Previous Minutes (November 14, 2025)

- Level 1 bridge inspections should be completed each year and submitted by April 31st.
Main Roads would like them in by April 24th.
Inspections should include the underneath of the structure.
Evidence must be less than two years old.
- Shires that have “Shovel ready projects” but might not have funds for the 1/3 contribution.
- The 1/3 contribution is hard wired into the agreement.
- Suggestion: Local governments could create a reserve fund.
- Question: Is there any way that the 1/3 contribution have some flexibility?

- Smaller local governments struggle to contribute, limiting their ability to apply for “Shovel-ready” project
- WALGA will ask if there can be some consideration on how that would look like and it can be taken into consideration for the next agreement from 2028.
- Can a local government request an extension on a project delivery?
- Yes, the rules allow it, but notify Main Roads ASAP.
- This is why the carryover is 64 million.
- Action items: Add a section to the subgroup agenda for each shire to provide an update at each meeting to try and prevent underspends across the region.

Oakajee Intersection (Item 11.3)

- The Oakajee intersection is attracting a lot of complaints about road safety, especially overtaking downhill.
- Reports of dangerous behavior by motorists.
- Conclusion: The added lane was designed as an acceleration lane, not an overtaking lane.
- A review recommended modifying the signage
- Main Roads will implement the changes once approved

Road Access Issues (CA07 Conditional Letter)

Heavy Vehicle Access on Local Roads

- Main Roads announced changes to access conditions across all Shire Roads, specifically regarding Restricted Access Vehicles (RAV) needing a letter of approval (CA07 conditional letter) from local government.
- Main Roads claims this condition is unlawful, asserting only they can approve access for oversized loads on local government roads.
- Walga's policy opposes withdrawing the letter of approval requirement until Main Roads develops an acceptable alternative for local governments.
- WALGA and Main Roads have agreed to form a working group to develop an alternative.

Fuel Prices Affecting Current funded projects

- Rising fuel prices are impacting project budgets.
- One local government reported that resheeting costs have increased to \$230,000 per kilometer.
- Earthmoving Contractors have raised their hourly rates by a minimum of \$50 per hour.
- Sealing work has increased between \$0.80 to \$1.20 per square metre

If anybody requires any more information please contact Cr Paul Squires

Email : cr.psquires@murchison.wa.gov.au>

Fact sheet: Road Transport Contractual Chain Order – Fuel Cost Recovery – 2026 commences 21 April 2026



An Expert Panel for the road transport industry has made a time-sensitive road transport contractual chain order that requires adjustment of rates to ensure that parties in road transport contractual chains can recover the increased cost of fuel caused by conflict in the Middle East.

The order is in force from 21 April 2026.

What is happening?

On 20 April 2026 an Expert Panel for the Road Transport Industry made the *Road Transport Contractual Chain Order – Fuel Cost Recovery – 2026*. The order relates to increased fuel costs in the road transport industry because of conflict in the Middle East. It covers workers and businesses.

The order was made after 4 days of hearings, an engagement conference, and a consultation process that included public submissions.

Who does the order affect?

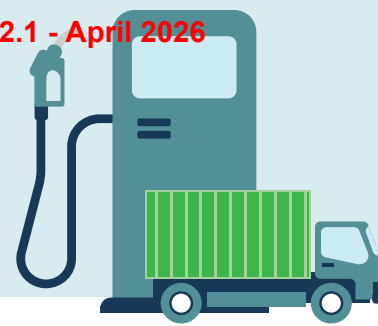
The order covers people in road transport contractual chains that involve the performance of work in the road transport industry. This includes workers and businesses.

The cash in transit industry is not covered.

The *Fair Work Act 2009* excludes some people from being in a road transport contractual chain.

Watch our [video about road transport contractual chains](#) to learn more.

Read more [about Road transport contractual chains](#) on the Fair Work Ombudsman's website.



When does it start?

The order starts on 21 April 2026.

What is in the order?

- From 21 April 2026, primary parties and secondary parties in road transport contractual chains must adjust their rates fortnightly, or twice each calendar month, to ensure recovery of the increased cost of fuel.
- Existing rise-and-fall rates already in contracts, industrial instruments or other arrangements, including those commenced before 21 April 2026, may satisfy the rate adjustment obligations.
- Disputes relating to the order that can't be resolved by the parties can be referred to the Fair Work Commission.

Read the [Road Transport Contractual Chain Order – Fuel Cost Recovery – 2026 \(pdf\)](#).

When does it stop?

The order will stop if the weekly average national terminal gate price for diesel falls below \$2 per litre.

The order will be reviewed after one month of operation, and then every 3 months.

Who do I contact for help?

The Fair Work Ombudsman (FWO) can provide information and advice on road transport contractual chain orders. They are Australia's workplace relations regulator. They are a separate body from the Fair Work Commission.

The FWO can also investigate and take compliance action to enforce road transport contractual chain orders.

You can find [Other help for regulated workers](#) on the FWO's website.

This document has been prepared by Commission staff and does not interpret or replace the road transport contractual chain order. It aims to provide general information.



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SHIRE OF MURCHISON

MONTHLY FINANCIAL REPORT

For the Period Ending 31 March 2026

General

Compilation Report
Executive Summary

Note

Financial Statements

Statement of Financial Activity by Nature or Type
Statement of Financial Activity by Program
Statement of Financial Position
Statement of Capital Acquisitions and Funding

Notes to the Statement of Financial Activity

| | |
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| Cash and Investments | Note 4 |
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| Budget Amendments | Note 13 |



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Compilation Report

To the Council

Shire of Murchison

Scope

We have compiled the accompanying special purpose financial statements.

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

The responsibility of the Shire

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

Our responsibility

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

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

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

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

Travis Bate
Signed at GERALDTON

RSM Australia Pty Ltd
Chartered Accountants

Date 17th April 2026

THE POWER OF BEING UNDERSTOOD
AUDIT | TAX | CONSULTING

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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

| | Collected / Completed % | Annual Budget \$ | YTD Budget \$ | YTD Actual \$ |
|---|--|---------------------------------|------------------------------|------------------------------|
| Significant Projects | | | | |
| 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 |
| Grants, Subsidies and Contributions | | | | |
| 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 |
| Rates Levied | 100% | 1,896,002 | 1,421,982 | 1,896,002 |

% - Compares current YTD actuals to the Annual Budget

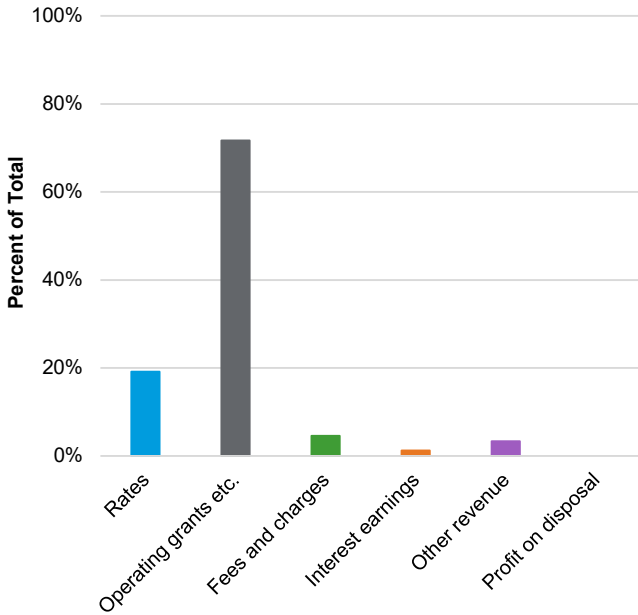
Financial Position

| Account | Difference to Prior Year % | Current Year 31 Mar 26 \$ | Prior Year 31 Mar 25 \$ |
|------------------------------------|---|--|--|
| 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 |

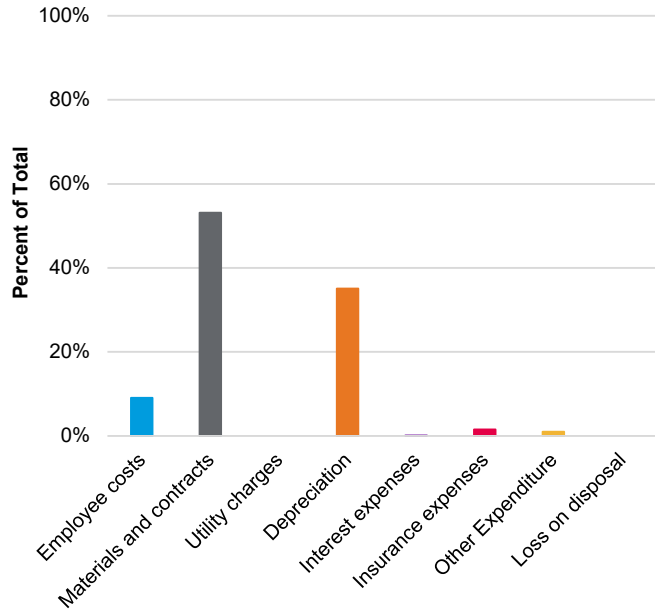
% - Compares current YTD actuals to prior year actuals

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

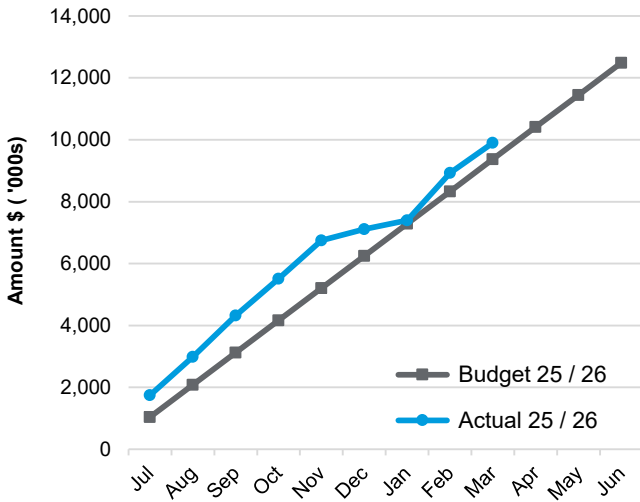
Operating Income



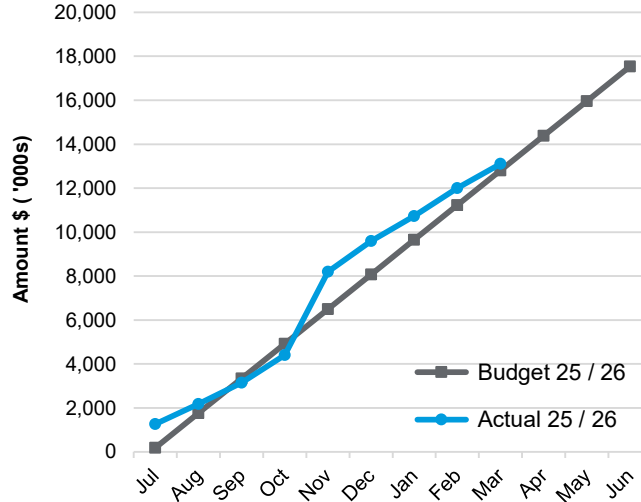
Operating Expenditure



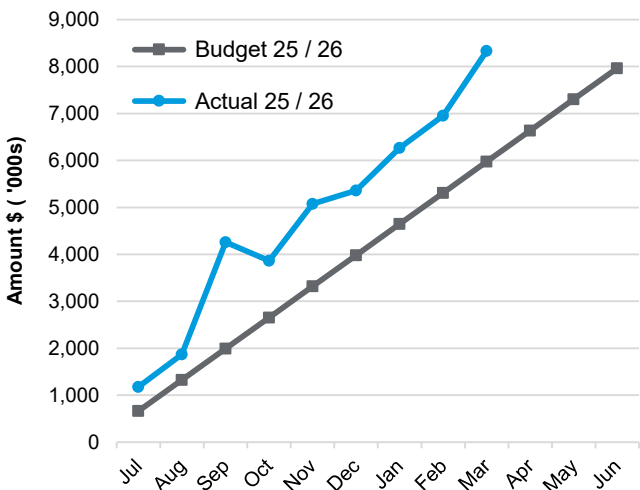
Operating Revenues



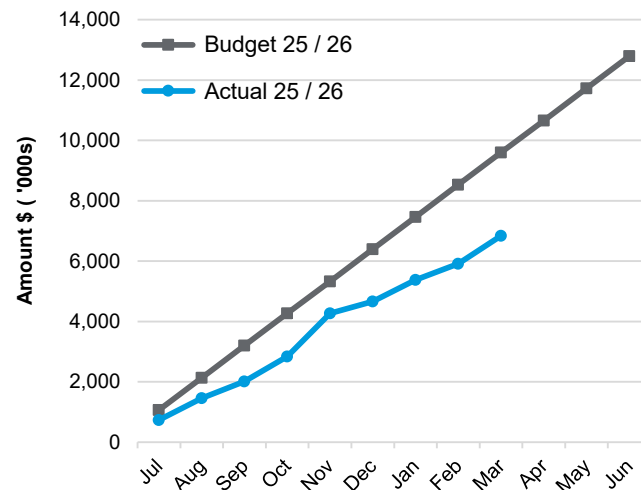
Operating Expenses



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 |
|---|-------|------------------------|---------------------|---------------------|-------------|-----------|-----|
| Revenue from Operating Activities | | | | | | | |
| Rates | 10 | 1,896,002 | 1,421,982 | 1,896,002 | 474,020 | 33% | ▲ |
| Grants, subsidies and contributions | 12(a) | 9,326,634 | 6,994,917 | 7,096,880 | 101,963 | 1% | |
| Fees and charges | | 731,614 | 548,667 | 452,863 | (95,804) | (17%) | ▼ |
| Interest earnings | | 156,151 | 117,108 | 122,880 | 5,772 | 5% | |
| Other revenue | | 379,337 | 284,445 | 331,085 | 46,640 | 16% | ▲ |
| Profit on disposal of assets | 8 | - | - | - | - | | |
| | | 12,489,738 | 9,367,119 | 9,899,711 | | | |
| Expenditure from Operating Activities | | | | | | | |
| Employee costs | | (1,433,416) | (1,074,095) | (1,189,003) | (114,908) | (11%) | ▼ |
| Materials and contracts | | (8,709,598) | (6,322,079) | (6,962,897) | (640,818) | (10%) | ▼ |
| Depreciation on non-current assets | | (6,963,908) | (5,222,790) | (4,596,956) | 625,834 | 12% | ▲ |
| Finance cost | | (41,535) | (31,140) | (21,839) | 9,301 | 30% | |
| Insurance expenses | | (202,154) | (151,407) | (202,154) | (50,747) | (34%) | ▼ |
| Other expenditure | | (186,429) | (139,779) | (131,772) | 8,007 | 6% | |
| Loss on disposal of assets | 8 | - | - | - | - | | |
| | | (17,537,041) | (12,941,290) | (13,104,621) | | | |
| Excluded Non-cash Operating Activities | | | | | | | |
| Depreciation and amortisation | | 6,963,908 | 5,222,790 | 4,596,956 | | | |
| Movement in Employee Benefits | | - | - | - | | | |
| (Profit) / loss on asset disposal | | - | - | - | | | |
| | | 1,916,605 | 1,648,619 | 1,392,046 | | | |
| Net Amount from Operating Activities | | | | | | | |
| Investing Activities | | | | | | | |
| Inflows from Investing Activities | | | | | | | |
| 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 | - | - | - | | |
| | | 8,085,608 | 5,974,191 | 8,333,011 | | | |
| Outflows from Investing Activities | | | | | | | |
| 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%) | |
| | | (12,791,169) | (9,593,145) | (6,838,530) | | | |
| | | (4,705,560) | (3,618,954) | 1,494,481 | | | |
| Net Amount from Investing Activities | | | | | | | |
| Financing Activities | | | | | | | |
| Inflows from Financing Activities | | | | | | | |
| Transfer from reserves | 7 | 4,146,535 | - | 1,500,000 | 1,500,000 | | ▲ |
| | | 4,146,535 | - | 1,500,000 | | | |
| Outflows from Financing Activities | | | | | | | |
| Repayment of debentures | 11(a) | (196,094) | (101,918) | (101,918) | - | 0% | |
| Transfer to reserves | 7 | (1,266,919) | - | (1,203,829) | (1,203,829) | | |
| | | (1,463,013) | (101,918) | (1,305,747) | | | |
| | | 2,683,522 | (101,918) | 194,253 | | | |
| Net Amount from Financing Activities | | | | | | | |
| Movement in Surplus or Deficit | | | | | | | |
| Opening Funding Surplus / (Deficit) | | | | | | | |
| Amount attributable to operating activities | 3 | 317,059 | 317,059 | 317,059 | | | |
| Amount attributable to investing activities | | 1,916,605 | 1,648,619 | 1,392,046 | | | |
| Amount attributable to financing activities | | (4,705,560) | (3,618,954) | 1,494,481 | | | |
| | | 2,683,522 | (101,918) | 194,253 | | | |
| Closing Surplus / (Deficit) | 3 | 211,625 | (1,755,195) | 3,397,839 | | | |

* - 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* % | |
|---|------------------------|---------------------|---------------------|--------------------|-------------|--------|
| Revenue from Operating Activities | | | | | | |
| 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%) | |
| | 12,489,739 | 9,367,119 | 9,899,712 | | | |
| Expenditure from Operating Activities | | | | | | |
| 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% | |
| | (17,537,041) | (12,941,290) | (13,104,621) | | | |
| Excluded Non-cash Operating Activities | | | | | | |
| Depreciation and amortisation | 6,963,908 | 5,222,790 | 4,596,956 | | | |
| Movement in Employee Benefits | - | - | - | | | |
| (Profit) / loss on asset disposal | 8 | - | - | | | |
| Net Amount from Operating Activities | 1,916,606 | 1,648,619 | 1,392,046 | | | |
| Investing Activities | | | | | | |
| Inflows from Investing Activities | | | | | | |
| 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 | - | - | - | |
| | | 8,085,608 | 5,974,191 | 8,333,011 | | |
| Outflows from Investing Activities | | | | | | |
| 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%) |
| | | (12,791,169) | (9,593,145) | (6,838,530) | | |
| Net Amount from Investing Activities | | (4,705,560) | (3,618,954) | 1,494,481 | | |
| Financing Activities | | | | | | |
| Inflows from Financing Activities | | | | | | |
| Transfer from reserves | 7 | 4,146,535 | - | 1,500,000 | 1,500,000 | |
| | | 4,146,535 | - | 1,500,000 | | |
| Outflows from Financing Activities | | | | | | |
| Repayment of debentures | 11(a) | (196,094) | (101,918) | (101,918) | - | 0% |
| Transfer to reserves | 7 | (1,266,919) | - | (1,203,829) | (1,203,829) | |
| | | (1,463,013) | (101,918) | (1,305,747) | | |
| Net Amount from Financing Activities | | 2,683,522 | (101,918) | 194,253 | | |
| Movement in Surplus or Deficit | | | | | | |
| Opening Funding Surplus / (Deficit) | | | | | | |
| Amount attributable to operating activities | 3 | 317,059 | 317,059 | 317,059 | | |
| Amount attributable to investing activities | | 1,916,606 | 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 | | |
| Closing Funding Surplus / (Deficit) | 3 | 211,626 | (1,755,194) | 3,397,839 | | |

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

| | FY 2026 31 March 2026 | FY 2025 30 June 2025 |
|--------------------------------------|--------------------------|-------------------------|
| | \$ | \$ |
| CURRENT ASSETS | | |
| 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 |
| TOTAL CURRENT ASSETS | 14,425,292 | 13,904,315 |
| NON-CURRENT ASSETS | | |
| Other financial assets | 19,905 | 19,905 |
| Property, plant and equipment | 16,946,372 | 15,458,417 |
| Infrastructure | 97,401,666 | 96,650,716 |
| TOTAL NON-CURRENT ASSETS | 114,367,943 | 112,129,037 |
| TOTAL ASSETS | 128,793,235 | 126,033,353 |
| CURRENT LIABILITIES | | |
| 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 |
| TOTAL CURRENT LIABILITIES | 3,872,926 | 6,139,073 |
| NON-CURRENT LIABILITIES | | |
| Borrowings | 1,045,810 | 1,145,213 |
| Employee related provisions | 42,400 | 42,400 |
| TOTAL NON-CURRENT LIABILITIES | 1,088,209 | 1,187,613 |
| TOTAL LIABILITIES | 4,961,135 | 7,326,686 |
| NET ASSETS | 123,832,100 | 118,706,667 |
| EQUITY | | |
| Retained surplus | 36,559,146 | 31,063,650 |
| Reserve accounts | 7,857,885 | 8,227,949 |
| Revaluation surplus | 79,415,068 | 79,415,068 |
| TOTAL EQUITY | 123,832,099 | 118,706,667 |

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

| Asset Group | Note | Annual Budget \$ | YTD Actual Total \$ |
|---|-------------|---------------------------------|------------------------------------|
| 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 |
| Total Capital Expenditure | | 12,791,169 | 6,838,530 |
| Capital Acquisitions Funded by: | | | |
| 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 | - |
| Total Capital Acquisitions Funding | | 12,791,169 | 6,838,530 |

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:

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

SHIRE OF MURCHISON
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 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. |

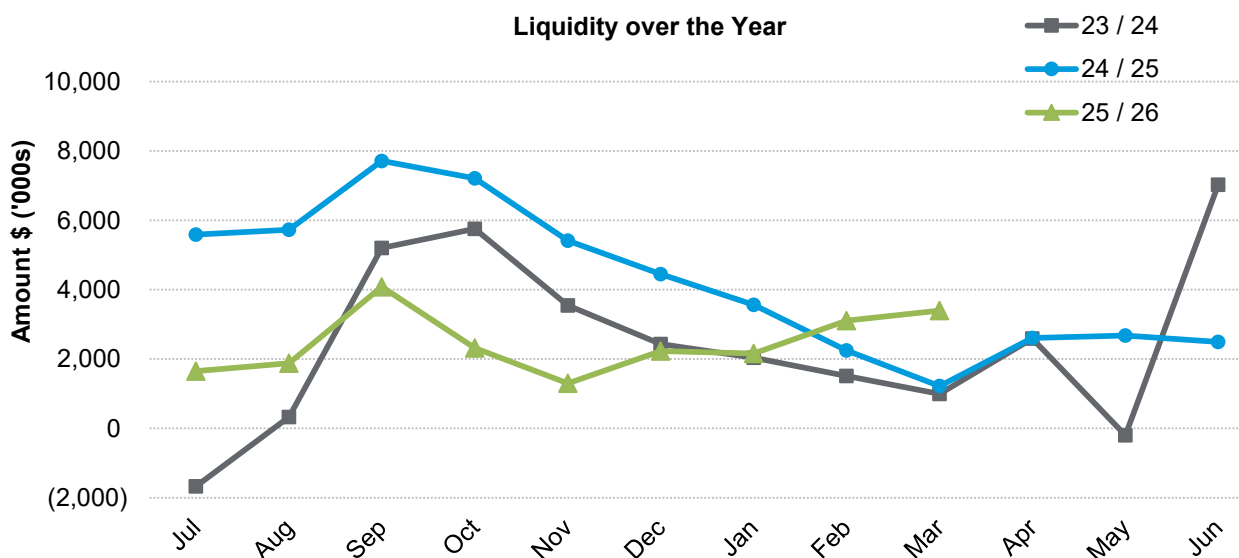
Operating Expense

| | | | | | |
|------------------------------------|-----------|-------|---|--------|--|
| 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 |
|---|-------|----------------------------|------------------------------------|-------------------------------------|
| | | \$ | \$ | \$ |
| Current Assets | | | | |
| 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 |
| Total Current Assets | | 14,420,885 | 13,898,407 | 8,341,042 |
| Current Liabilities | | | | |
| 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) |
| Total Payables | | (3,657,887) | (5,922,528) | (3,322,446) |
| Provisions | | (210,632) | (210,632) | (196,861) |
| Total Current Liabilities | | (3,868,519) | (6,133,159) | (3,519,307) |
| 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 |
| Net Funding Position - Surplus / (Deficit) | | 3,397,840 | 317,059 | 1,220,088 |



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 |
| Total Cash and Financial Assets | 2,259,634 | 7,563,068 | 9,822,703 | | | |

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

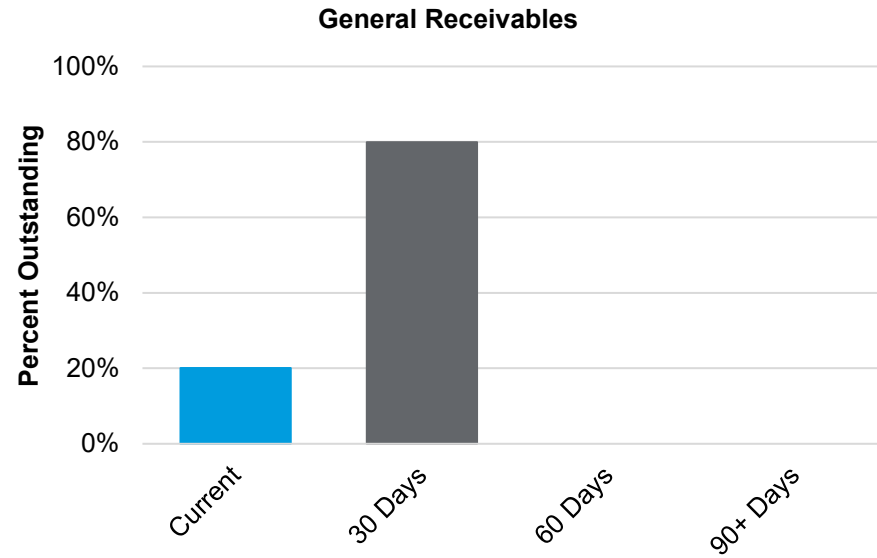
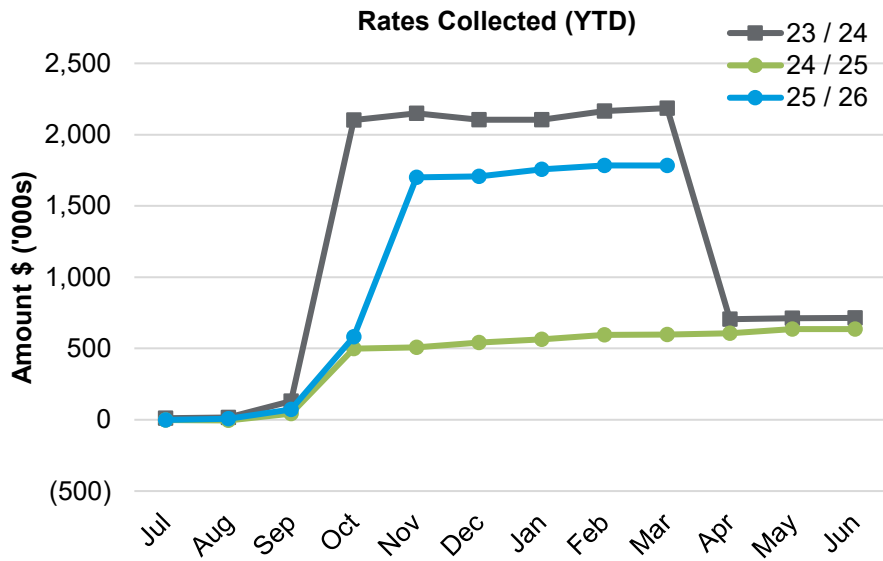
6. RECEIVABLES

(a) Rates Receivable

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

(b) General Receivables

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



Comments / notes

Comments / Notes

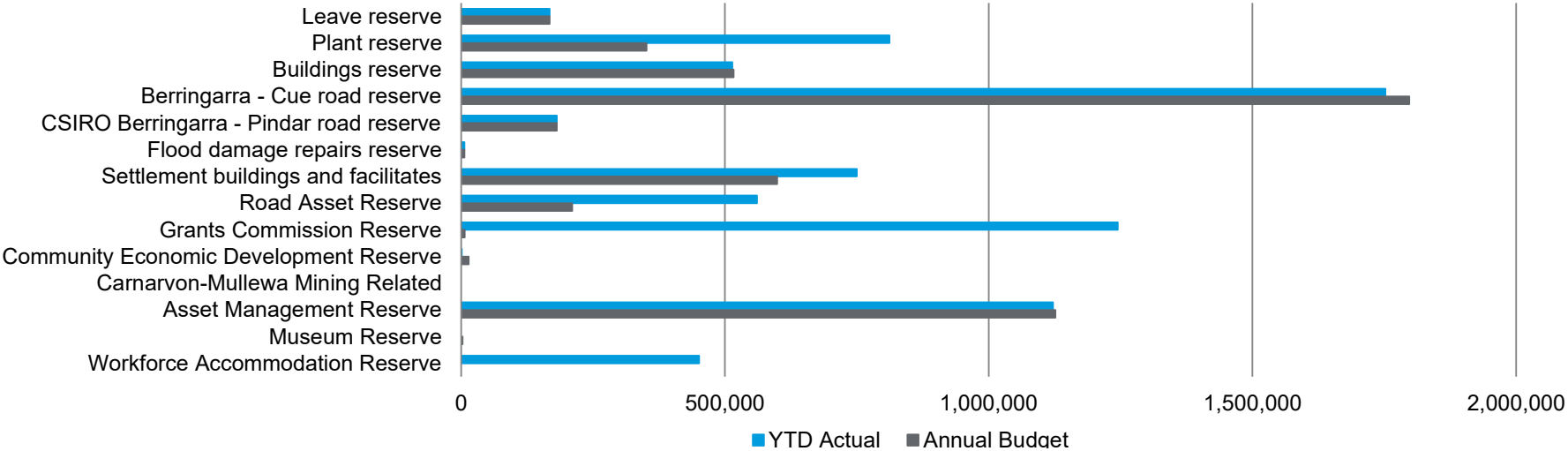
Amounts shown above include GST (where applicable)

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 |
| Total Cash Backed Reserves | 7,859,232 | (4,146,535) | 1,266,919 | 4,979,616 | 7,859,232 | (1,500,000) | 1,203,829 | 7,563,062 |

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

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

YTD Actual

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

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

9. CAPITAL ACQUISITIONS

(a) Land and Buildings

| Funding Source | Annual Budget \$ | YTD Budget \$ | YTD Actual \$ | YTD Variance \$ | Completion % |
|--|---------------------|------------------|------------------|--------------------|-----------------|
| Recreation & Culture | | | | | |
| Community / Sports Centre Refurbishments | 120,059 | 90,036 | 48,135 | 41,901 | 40% |
| Housing | | | | | |
| Capex - Construct Staff Housing | 980,000 | 734,994 | 208,307 | 526,687 | 21% |
| Community Amenities | | | | | |
| Public Conveniences Refurbishment | 140,000 | 104,994 | 4,393 | 100,601 | 3% |
| Transport | | | | | |
| Depot Buildings & Improvements | 2,500 | 1,872 | - | 1,872 | 0% |
| Economic Services | | | | | |
| 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% |
| Total Land and Buildings | 3,173,428 | 2,380,041 | 711,426 | 1,668,615 | |

(b) Furniture & Equipment

| Funding Source | Annual Budget \$ | YTD Budget \$ | YTD Actual \$ | YTD Variance \$ | Completion % |
|--|---------------------|------------------|------------------|--------------------|-----------------|
| Housing | | | | | |
| Staff Housing Furniture & Equipment | 856 | 639 | - | 639 | 0% |
| Economic Services | | | | | |
| 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% |
| Total Furniture & Equipment | 9,356 | 7,002 | 23,892 | (16,890) | |

(c) Plant and Equipment

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

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 % |
|-------------------------------------|--|-------------------|------------------|------------------|------------------|--------------|
| | | \$ | \$ | \$ | \$ | |
| Transport | | | | | | |
| | 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 | |
| | | 7,060,297 | 5,295,105 | 4,540,692 | 754,413 | |
| Total Infrastructure - Roads | | 7,060,297 | 5,295,105 | 4,540,692 | 754,413 | |
| | | | | | | |
| (e) Infrastructure - Other | Funding Source | Annual Budget | YTD Budget | YTD Actual | YTD Variance | Completion % |
| | | \$ | \$ | \$ | \$ | |
| Recreation & Culture | | | | | | |
| | 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) | |
| Economic Services | | | | | | |
| | 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% |
| Community Amenities | | | | | | |
| Total Infrastructure - Other | | 1,967,822 | 1,475,802 | 1,562,520 | (86,718) | |
| | | | | | | |
| Total Capital Expenditure | | 12,791,169 | 9,593,145 | 6,838,530 | 2,754,615 | |

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

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

11. INFORMATION ON BORROWINGS

(a) Debenture Repayments

(i) Loan 2 Roadworks in 2020-21

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

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

12. GRANTS, SUBSIDIES AND CONTRIBUTIONS

(a) Grants, Subsidies and Contributions

| Program / Details | Grant Provider | Annual Budget \$ | YTD Budget \$ | YTD Actual \$ |
|--|-----------------------|---------------------------------|------------------------------|------------------------------|
| General Purpose Funding | | | | |
| F.A.G Grant - General | WALGGC | 2,324,590 | 1,743,435 | 1,743,443 |
| F.A.G. Grant - Roads | WALGGC | 576,456 | 432,342 | 432,342 |
| Law, Order and Public Safety | | | | |
| DFES Operating Grant | DFES | 14,795 | 11,088 | 13,287 |
| Transport | | | | |
| Income Relating to Streets, Roads, Bridge MRWA | 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 |
| Economic Services | | | | |
| Tour Area Prom Revenue | | 50,000 | 37,494 | 5,975 |
| Other Property & Services | | | | |
| Workers Compensation Reimbursements | | 97,760 | 73,314 | - |
| Total Grants, Subsidies and Contributions | | 9,326,634 | 6,994,917 | 7,096,880 |

(b) Capital Grants, Subsidies and Contributions

| | | | | |
|--|------|-------------------|-------------------|-------------------|
| Transport | | | | |
| 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 |
| Recreation & Culture | | | | |
| Economic Services | | | | |
| Settlement Infrastructure Grants | | 813,339 | 610,002 | 863,339 |
| Total Capital Grants, Subsidies and Contributions | | 7,965,608 | 5,974,191 | 8,333,011 |
| Total Grants, Subsidies and Contributions | | 17,292,242 | 12,969,108 | 15,429,891 |

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

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) |
|---------|----------------------------|-----|------------------------------|-------------------------------|-----------------|----------------|------------------|--------------------|
| 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
 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) |
|---------|---|-----|---|--------------------------------------|------------------------------------|----------------|------------------|--------------------|
| 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
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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
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) |
|---------|--|-----|---|--------------------------------------|------------------------------------|----------------|------------------|--------------------|
| 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 to Transfer 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
 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) |
|---------|---|-----|-------------------------------------|--|-----------------|----------------|------------------|--------------------|
| 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 | | |

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) |
|---------|---|-----|--|---|---|----------------|------------------|--------------------|
| 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) |

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) |
|---------|--|-----|---|--------------------------------------|------------------------------------|----------------|------------------|--------------------|
| 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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 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) |
|---------|--|-----|--|---|------------------------------------|----------------|------------------|--------------------|
| 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 Browsers 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) | | |

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) |
|---------|---|-----|--|---|------------------------------------|----------------|------------------|--------------------|
| 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) |
| | | | | Adopted Net Current Assets - Surplus/Deficit) | | | | 63,767.00 |
| | | | | Increase in Cash | | | | 10,387,746.65 |
| | | | | Decrease in Cash | | | | (10,239,892.94) |
| | | | | Revised Net Current Assets - Suplus /Deficit | | | | 211,620.72 |