



**murchisonshire**

*Ancient land under brilliant skies*

**Ordinary Council Meeting**

**28 May 2026**

**Agenda Attachments**





**murchisonshire**

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## **SHIRE OF MURCHISON**

### **MONTHLY FINANCIAL REPORT**

**For the Period Ending 30 April 2026**



**RSM Australia Pty Ltd**

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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 22<sup>nd</sup> May 2026

**THE POWER OF BEING UNDERSTOOD**  
AUDIT | TAX | CONSULTING

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

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**SHIRE OF MURCHISON**  
**MONTHLY FINANCIAL REPORT**  
**For the Period Ending 30 April 2026**  
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**SHIRE OF MURCHISON**  
**MONTHLY FINANCIAL REPORT**  
For the Period Ending 30 April 2026  
**EXECUTIVE SUMMARY**

**Statement of Financial Activity**

Statements are presented on pages 5 and 6 showing a surplus/(deficit) as at 30 April 2026 of \$3,500,216

**Significant Revenue and Expenditure**

|   | <b>Collected /<br/>Completed<br/>%</b> | <b>Annual<br/>Budget<br/>\$</b> | <b>YTD<br/>Budget<br/>\$</b> | <b>YTD<br/>Actual<br/>\$</b> |
|---|--|---------------------------------|------------------------------|------------------------------|
| <b>Significant Projects</b>                 |  |                                 |                              |                              |
| SKA Route                                   | 89%                                    | 3,653,571                       | 3,044,590                    | 3,240,529                    |
| Power Supply Upgrade                        | 81%                                    | 1,148,183                       | 956,810                      | 924,989                      |
| Improvements To Drinking Water Reticulation | 101%                                   | 259,625                         | 216,350                      | 260,954                      |
| Carn- Mullewa Rd                            | 46%                                    | 2,627,802                       | 2,189,810                    | 1,210,449                    |
|   | 87%                                    | 5,061,379                       | 4,217,750                    | 4,426,471                    |
| <b>Grants, Subsidies and Contributions</b>  |  |                                 |                              |                              |
| Grants, subsidies and contributions         | 76%                                    | 9,326,634                       | 7,772,130                    | 7,104,719                    |
| Capital grants, subsidies and contributions | 108%                                   | 7,965,608                       | 6,637,990                    | 8,574,039                    |
|   | 91%                                    | 17,292,242                      | 14,410,120                   | 15,678,758                   |
| <b>Rates Levied</b>                         |  |                                 |                              |                              |
|   | 98%                                    | 1,896,002                       | 1,579,980                    | 1,860,360                    |

% - Compares current YTD actuals to the Annual Budget

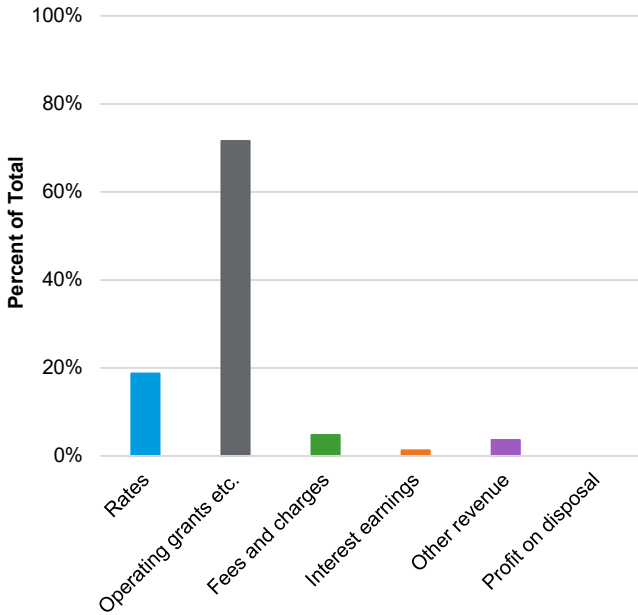
**Financial Position**

| <b>Account</b>                     | <b>Difference to<br/>Prior Year<br/>%</b> | <b>Current Year<br/>30 Apr 26<br/>\$</b> | <b>Prior Year<br/>30 Apr 25<br/>\$</b> |
|------------------------------------|---|--|--|
| Adjusted net current assets        | 134%                                      | 3,500,216                                | 2,606,830                              |
| Cash and equivalent - unrestricted | 64%                                       | 1,561,016                                | 2,426,126                              |
| Cash and equivalent - restricted   | 0%  | 6,321,623                                | 3,993,086                              |
| Receivables - rates                | 141%                                      | 130,412                                  | 92,817                                 |
| Receivables - other                | 102%                                      | 866,620                                  | 845,723                                |
| Total Current Liabilities          | 85%                                       | 2,979,420                                | 3,499,278                              |

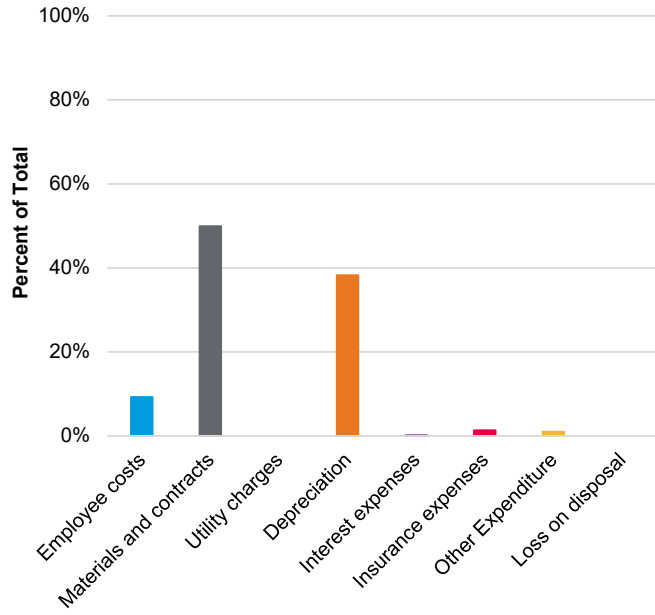
% - Compares current YTD actuals to prior year actuals

**SHIRE OF MURCHISON**  
**MONTHLY FINANCIAL REPORT**  
 For the Period Ending 30 April 2026  
**SUMMARY GRAPHS**

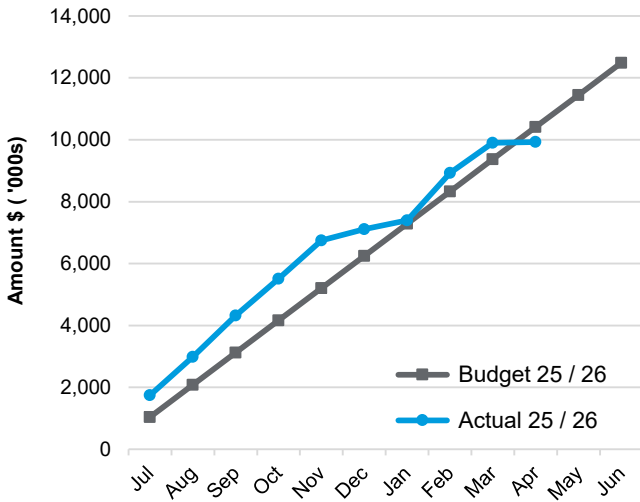
**Operating Income**



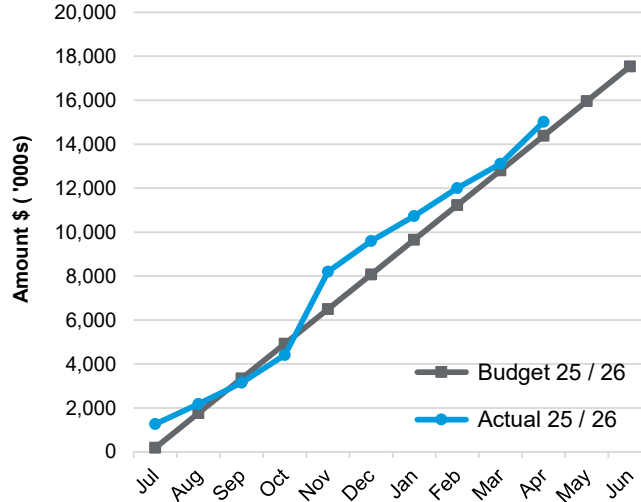
**Operating Expenditure**



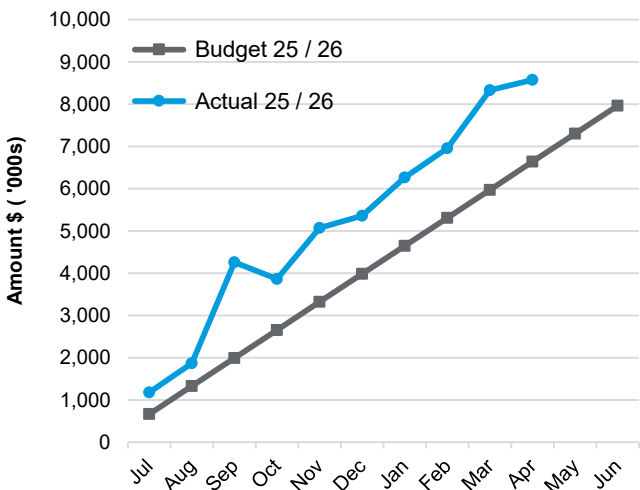
**Operating Revenues**



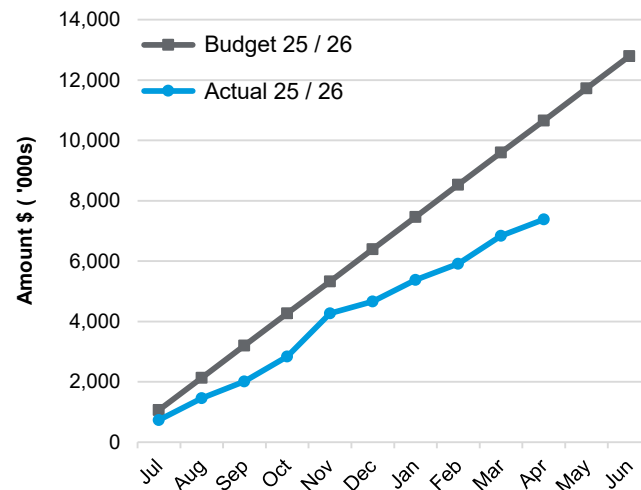
**Operating Expenses**



**Capital Revenues - Investing**



**Capital Expenses**



SHIRE OF MURCHISON  
STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ending 30 April 2026

## NATURE OR TYPE

|   | Note  | Annual<br>Budget<br>\$ | YTD<br>Budget<br>\$ | YTD<br>Actual<br>\$ | Var*<br>\$  | Var*<br>% | Var |
|---|-------|------------------------|---------------------|---------------------|-------------|-----------|-----|
| <b>Revenue from Operating Activities</b>      |       |                        |                     |                     |             |           |     |
| Rates   | 10    | 1,896,002              | 1,579,980           | <b>1,860,360</b>    | 280,380     | 18%       | ▲   |
| Grants, subsidies and contributions           | 12(a) | 9,326,634              | 7,772,130           | <b>7,104,719</b>    | (667,411)   | (9%)      |     |
| Fees and charges                              |       | 731,614                | 609,630             | <b>473,281</b>      | (136,349)   | (22%)     | ▼   |
| Interest earnings                             |       | 156,151                | 130,120             | <b>127,384</b>      | (2,736)     | (2%)      |     |
| Other revenue                                 |       | 379,337                | 316,050             | <b>361,073</b>      | 45,023      | 14%       | ▲   |
| Profit on disposal of assets                  | 8     | -                      | -                   | -                   | -           |           |     |
|   |       | <b>12,489,738</b>      | <b>10,407,910</b>   | <b>9,926,817</b>    |             |           |     |
| <b>Expenditure from Operating Activities</b>  |       |                        |                     |                     |             |           |     |
| Employee costs                                |       | (1,433,416)            | (1,193,511)         | <b>(1,390,659)</b>  | (197,148)   | (17%)     | ▼   |
| Materials and contracts                       |       | (8,709,598)            | (7,163,887)         | <b>(7,498,453)</b>  | (334,566)   | (5%)      |     |
| Depreciation on non-current assets            |       | (6,963,908)            | (5,803,100)         | <b>(5,745,972)</b>  | 57,128      | 1%        |     |
| Finance cost                                  |       | (41,535)               | (34,600)            | <b>(33,294)</b>     | 1,306       | 4%        |     |
| Insurance expenses                            |       | (202,154)              | (168,230)           | <b>(202,154)</b>    | (33,924)    | (20%)     | ▼   |
| Other expenditure                             |       | (186,429)              | (155,310)           | <b>(150,905)</b>    | 4,405       | 3%        |     |
| Loss on disposal of assets                    | 8     | -                      | -                   | -                   | -           |           |     |
|   |       | <b>(17,537,041)</b>    | <b>(14,518,638)</b> | <b>(15,021,438)</b> |             |           |     |
| <b>Excluded Non-cash Operating Activities</b> |       |                        |                     |                     |             |           |     |
| Depreciation and amortisation                 |       | 6,963,908              | 5,803,100           | <b>5,745,972</b>    |             |           |     |
| Movement in Employee Benefits                 |       | -                      | -                   | -                   |             |           |     |
| (Profit) / loss on asset disposal             |       | -                      | -                   | -                   |             |           |     |
| <b>Net Amount from Operating Activities</b>   |       | <b>1,916,605</b>       | <b>1,692,372</b>    | <b>651,351</b>      |             |           |     |
| <b>Investing Activities</b>                   |       |                        |                     |                     |             |           |     |
| <b>Inflows from Investing Activities</b>      |       |                        |                     |                     |             |           |     |
| Capital grants, subsidies and contribution    | 12(b) | 7,965,608              | 6,637,990           | <b>8,574,039</b>    | 1,936,049   | 29%       | ▲   |
| Proceeds from disposal of assets              | 8     | 120,000                | -                   | -                   | -           |           |     |
|   |       | <b>8,085,608</b>       | <b>6,637,990</b>    | <b>8,574,039</b>    |             |           |     |
| <b>Outflows from Investing Activities</b>     |       |                        |                     |                     |             |           |     |
| Land and buildings                            | 9(a)  | (3,173,428)            | (2,644,490)         | <b>(919,734)</b>    | 1,724,756   | 65%       | ▲   |
| Plant and equipment                           | 9(c)  | (580,266)              | (483,550)           | -                   | 483,550     | 100%      | ▲   |
| Furniture and equipment                       | 9(b)  | (9,356)                | (7,780)             | <b>(24,682)</b>     | (16,902)    | (217%)    | ▼   |
| Infrastructure - roads                        | 9(d)  | (7,060,297)            | (5,883,450)         | <b>(4,795,239)</b>  | 1,088,211   | 18%       | ▲   |
| Infrastructure - other                        | 9(e)  | (1,967,822)            | (1,639,780)         | <b>(1,639,781)</b>  | (1)         | (0%)      |     |
|   |       | <b>(12,791,169)</b>    | <b>(10,659,050)</b> | <b>(7,379,435)</b>  |             |           |     |
| <b>Net Amount from Investing Activities</b>   |       | <b>(4,705,560)</b>     | <b>(4,021,060)</b>  | <b>1,194,604</b>    |             |           |     |
| <b>Financing Activities</b>                   |       |                        |                     |                     |             |           |     |
| <b>Inflows from Financing Activities</b>      |       |                        |                     |                     |             |           |     |
| Transfer from reserves                        | 7     | 4,146,535              | -                   | <b>2,744,673</b>    | 2,744,673   |           | ▲   |
|   |       | <b>4,146,535</b>       | -                   | <b>2,744,673</b>    |             |           |     |
| <b>Outflows from Financing Activities</b>     |       |                        |                     |                     |             |           |     |
| Repayment of debentures                       | 11(a) | (196,094)              | (196,094)           | <b>(200,415)</b>    | (4,321)     | (2%)      |     |
| Transfer to reserves                          | 7     | (1,266,919)            | -                   | <b>(1,207,057)</b>  | (1,207,057) |           |     |
|   |       | <b>(1,463,013)</b>     | <b>(196,094)</b>    | <b>(1,407,471)</b>  |             |           |     |
| <b>Net Amount from Financing Activities</b>   |       | <b>2,683,522</b>       | <b>(196,094)</b>    | <b>1,337,202</b>    |             |           |     |
| <b>Movement in Surplus or Deficit</b>         |       |                        |                     |                     |             |           |     |
| <b>Opening Funding Surplus / (Deficit)</b>    |       |                        |                     |                     |             |           |     |
| Amount attributable to operating activities   | 3     | 317,059                | 317,059             | <b>317,059</b>      |             |           |     |
| Amount attributable to investing activities   |       | 1,916,605              | 1,692,372           | <b>651,351</b>      |             |           |     |
| Amount attributable to financing activities   |       | (4,705,560)            | (4,021,060)         | <b>1,194,604</b>    |             |           |     |
|   |       | 2,683,522              | (196,094)           | <b>1,337,202</b>    |             |           |     |
| <b>Closing Surplus / (Deficit)</b>            | 3     | <b>211,625</b>         | <b>(2,207,723)</b>  | <b>3,500,216</b>    |             |           |     |

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

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

SHIRE OF MURCHISON  
STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ending 30 April 2026  
REPORTING PROGRAM

| Note  | Annual<br>Budget<br>\$ | YTD<br>Budget<br>\$ | YTD<br>Actual<br>\$ | Var*<br>\$         | Var*<br>%   |        |
|---|------------------------|---------------------|---------------------|--------------------|-------------|--------|
| <b>Revenue from Operating Activities</b>      |                        |                     |                     |                    |             |        |
| Governance                                    | 7,884                  | 6,570               | 14,477              | 7,907              | 120%        |        |
| General purpose funding                       | 4,954,211              | 4,128,470           | 4,164,186           | 35,716             | 1%          |        |
| Law, order and public safety                  | 15,305                 | 12,740              | 18,094              | 5,354              | 42%         |        |
| Housing                                       | -                      | -                   | 25,610              | 25,610             |             |        |
| Community amenities                           | 840                    | 700                 | 1,165               | 465                | 66%         |        |
| Recreation and culture                        | 8,288                  | 6,840               | 7,580               | 740                | 11%         |        |
| Transport                                     | 6,263,947              | 5,219,921           | 4,903,725           | (316,196)          | (6%)        |        |
| Economic services                             | 995,787                | 829,790             | 656,480             | (173,310)          | (21%)       |        |
| Other property and services                   | 243,477                | 202,880             | 135,500             | (67,380)           | (33%)       |        |
|   | <b>12,489,739</b>      | <b>10,407,910</b>   | <b>9,926,816</b>    |                    |             |        |
| <b>Expenditure from Operating Activities</b>  |                        |                     |                     |                    |             |        |
| Governance                                    | (749,402)              | (391,656)           | (616,303)           | (224,647)          | (57%)       |        |
| General purpose funding                       | (47,079)               | (39,220)            | (32,123)            | 7,097              | 18%         |        |
| Law, order and public safety                  | (98,525)               | (82,070)            | (102,236)           | (20,166)           | (25%)       |        |
| Health  | (33,821)               | (28,140)            | (31,881)            | (3,741)            | (13%)       |        |
| Education and welfare                         | (2,000)                | (1,660)             | (1,570)             | 90                 | 5%          |        |
| Housing                                       | (21,316)               | (17,260)            | (96,537)            | (79,277)           | (459%)      |        |
| Community amenities                           | (206,483)              | (311,910)           | (154,532)           | 157,378            | 50%         |        |
| Recreation and culture                        | (749,712)              | (624,350)           | (561,439)           | 62,911             | 10%         |        |
| Transport                                     | (12,733,315)           | (10,610,410)        | (11,063,656)        | (453,246)          | (4%)        |        |
| Economic services                             | (2,715,602)            | (2,262,320)         | (2,229,433)         | 32,887             | 1%          |        |
| Other property and services                   | (179,785)              | (149,642)           | (131,727)           | 17,915             | 12%         |        |
|   | <b>(17,537,041)</b>    | <b>(14,518,638)</b> | <b>(15,021,437)</b> |                    |             |        |
| <b>Excluded Non-cash Operating Activities</b> |                        |                     |                     |                    |             |        |
| Depreciation and amortisation                 | 6,963,908              | 5,803,100           | 5,745,972           |                    |             |        |
| Movement in Employee Benefits                 | -                      | -                   | -                   |                    |             |        |
| (Profit) / loss on asset disposal             | 8                      | -                   | -                   |                    |             |        |
| <b>Net Amount from Operating Activities</b>   | <b>1,916,606</b>       | <b>1,692,372</b>    | <b>651,351</b>      |                    |             |        |
| <b>Investing Activities</b>                   |                        |                     |                     |                    |             |        |
| <b>Inflows from Investing Activities</b>      |                        |                     |                     |                    |             |        |
| Capital grants, subsidies and contribution    | 12(b)                  | 7,965,608           | 6,637,990           | 8,574,039          | 1,936,049   | 29%    |
| Proceeds from disposal of assets              | 8                      | 120,000             | -                   | -                  | -           |        |
|   |                        | <b>8,085,608</b>    | <b>6,637,990</b>    | <b>8,574,039</b>   |             |        |
| <b>Outflows from Investing Activities</b>     |                        |                     |                     |                    |             |        |
| Land and buildings                            | 9(a)                   | (3,173,428)         | (2,644,490)         | (919,734)          | 1,724,756   | 65%    |
| Plant and equipment                           | 9(c)                   | (580,266)           | (483,550)           | -                  | 483,550     | 100%   |
| Furniture and equipment                       | 9(b)                   | (9,356)             | (7,780)             | (24,682)           | (16,902)    | (217%) |
| Infrastructure - roads                        | 9(d)                   | (7,060,297)         | (5,883,450)         | (4,795,239)        | 1,088,211   | 18%    |
| Infrastructure - other                        | 9(e)                   | (1,967,822)         | (1,639,780)         | (1,639,781)        | (1)         | (0%)   |
|   |                        | <b>(12,791,169)</b> | <b>(10,659,050)</b> | <b>(7,379,435)</b> |             |        |
| <b>Net Amount from Investing Activities</b>   |                        | <b>(4,705,560)</b>  | <b>(4,021,060)</b>  | <b>1,194,604</b>   |             |        |
| <b>Financing Activities</b>                   |                        |                     |                     |                    |             |        |
| <b>Inflows from Financing Activities</b>      |                        |                     |                     |                    |             |        |
| Transfer from reserves                        | 7                      | 4,146,535           | -                   | 2,744,673          | 2,744,673   |        |
|   |                        | <b>4,146,535</b>    | <b>-</b>            | <b>2,744,673</b>   |             |        |
| <b>Outflows from Financing Activities</b>     |                        |                     |                     |                    |             |        |
| Repayment of debentures                       | 11(a)                  | (196,094)           | (196,094)           | (200,415)          | (4,321)     | (2%)   |
| Transfer to reserves                          | 7                      | (1,266,919)         | -                   | (1,207,057)        | (1,207,057) |        |
|   |                        | <b>(1,463,013)</b>  | <b>(196,094)</b>    | <b>(1,407,471)</b> |             |        |
| <b>Net Amount from Financing Activities</b>   |                        | <b>2,683,522</b>    | <b>(196,094)</b>    | <b>1,337,202</b>   |             |        |
| <b>Movement in Surplus or Deficit</b>         |                        |                     |                     |                    |             |        |
| <b>Opening Funding Surplus / (Deficit)</b>    | 3                      | 317,059             | 317,059             | 317,059            |             |        |
| Amount attributable to operating activities   |                        | 1,916,606           | 1,692,372           | 651,351            |             |        |
| Amount attributable to investing activities   |                        | (4,705,560)         | (4,021,060)         | 1,194,604          |             |        |
| Amount attributable to financing activities   |                        | 2,683,522           | (196,094)           | 1,337,202          |             |        |
| <b>Closing Funding Surplus / (Deficit)</b>    | 3                      | <b>211,626</b>      | <b>(2,207,722)</b>  | <b>3,500,216</b>   |             |        |

**SHIRE OF MURCHISON**  
**STATEMENT OF FINANCIAL POSITION**  
For the Period Ending 30 April 2026

|                                      | FY 2026<br>30 April 2026 | FY 2025<br>30 June 2025 |
|--------------------------------------|--------------------------|-------------------------|
|                                      | \$                       | \$                      |
| <b>CURRENT ASSETS</b>                |                          |                         |
| Cash and cash equivalents            | 7,882,639                | 11,234,288              |
| Trade and other receivables          | 1,171,609                | 1,014,500               |
| Inventories                          | 305,127                  | 191,897                 |
| Other assets                         | 3,061,468                | 1,488,979               |
| <b>TOTAL CURRENT ASSETS</b>          | <b>12,420,843</b>        | <b>13,929,665</b>       |
| <b>NON-CURRENT ASSETS</b>            |                          |                         |
| Other financial assets               | 19,905                   | 19,905                  |
| Property, plant and equipment        | 17,038,671               | 15,458,417              |
| Infrastructure                       | 96,704,879               | 96,650,716              |
| <b>TOTAL NON-CURRENT ASSETS</b>      | <b>113,763,455</b>       | <b>112,129,037</b>      |
| <b>TOTAL ASSETS</b>                  | <b>126,184,299</b>       | <b>126,058,702</b>      |
| <b>CURRENT LIABILITIES</b>           |                          |                         |
| Trade and other payables             | 1,381,425                | 2,697,171               |
| Other liabilities                    | 1,218,898                | 3,060,525               |
| Borrowings                           | 199,723                  | 196,094                 |
| Employee related provisions          | 210,632                  | 210,632                 |
| <b>TOTAL CURRENT LIABILITIES</b>     | <b>3,010,677</b>         | <b>6,164,422</b>        |
| <b>NON-CURRENT LIABILITIES</b>       |                          |                         |
| Borrowings                           | 945,490                  | 1,145,213               |
| Employee related provisions          | 42,400                   | 42,400                  |
| <b>TOTAL NON-CURRENT LIABILITIES</b> | <b>987,890</b>           | <b>1,187,613</b>        |
| <b>TOTAL LIABILITIES</b>             | <b>3,998,567</b>         | <b>7,352,035</b>        |
| <b>NET ASSETS</b>                    | <b>122,185,731</b>       | <b>118,706,667</b>      |
| <b>EQUITY</b>                        |                          |                         |
| Retained surplus                     | 34,912,778               | 31,063,650              |
| Reserve accounts                     | 7,857,885                | 8,227,949               |
| Revaluation surplus                  | 79,415,068               | 79,415,068              |
| <b>TOTAL EQUITY</b>                  | <b>122,185,731</b>       | <b>118,706,667</b>      |

**SHIRE OF MURCHISON**  
**STATEMENT OF CAPITAL ACQUISITIONS AND FUNDING**  
For the Period Ending 30 April 2026  
**CAPITAL ACQUISITIONS AND FUNDING**

| <b>Asset Group</b>                        | <b>Note</b> | <b>Annual<br/>Budget<br/>\$</b> | <b>YTD Actual<br/>Total<br/>\$</b> |
|---|-------------|---------------------------------|------------------------------------|
| Land and buildings                        | 9(a)        | 3,173,428                       | 919,734                            |
| Plant and equipment                       | 9(c)        | 580,266                         | -                                  |
| Furniture and equipment                   | 9(b)        | 9,356                           | 24,682                             |
| Infrastructure - roads                    | 9(d)        | 7,060,297                       | 4,795,239                          |
| Infrastructure - other                    | 9(e)        | 1,967,822                       | 1,639,781                          |
| <b>Total Capital Expenditure</b>          |             | <b>12,791,169</b>               | <b>7,379,435</b>                   |
| <b>Capital Acquisitions Funded by:</b>    |             |                                 |                                    |
| Capital grants and contributions          |             | 7,965,608                       | 7,379,435                          |
| Other (disposals and c/fwd)               |             | 120,000                         | -                                  |
| Council contribution - from reserves      |             | 960,000                         | -                                  |
| Council contribution - operations         |             | 3,745,560                       | -                                  |
| <b>Total Capital Acquisitions Funding</b> |             | <b>12,791,169</b>               | <b>7,379,435</b>                   |

**SHIRE OF MURCHISON**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 30 April 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: 22 May 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 30 April 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 30 April 2026**

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

**(j) Fixed Assets**

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

**Recognition of Assets**

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with Financial Management Regulation 17A (5). These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

**Gains and Losses on Disposal**

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

**(i) Depreciation of Non-current Assets**

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

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

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

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

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

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

For the Period Ending 30 April 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 measured 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 30 April 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.

**SHIRE OF MURCHISON**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 30 April 2026**

**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 30 April 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 30 April 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 30 April 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 30 April 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<br>Operating Revenues                  | Var       | Var   | Timing /<br>Permanent | Explanation of Variance |   |
|---|-----------|-------|-----------------------|-------------------------|---|
|   | \$        | %     |                       |                         |   |
| Rates   | 280,380   | 18%   | ▲                     | Timing                  | Timing of budget profile only.  |
| Fees and Charges                                      | (136,349) | (22%) | ▼                     | Timing                  | Below budget Roadhouse Fuel Sales \$80K and Roadhouse Accommodation and Camping \$75K, offset by above budget private works income \$10K. |
| Other Revenue   | 45,023    | 14%   | ▲                     | Timing                  | Relates to increased roadhouse sales.   |
| Capital Operating Grants, Subsidies and Contributions | 1,936,049 | 29%   | ▲                     | Timing                  | Mainly related to SKA Grants. All allocated to Capital, some needs to be reallocated against operating grant.                             |

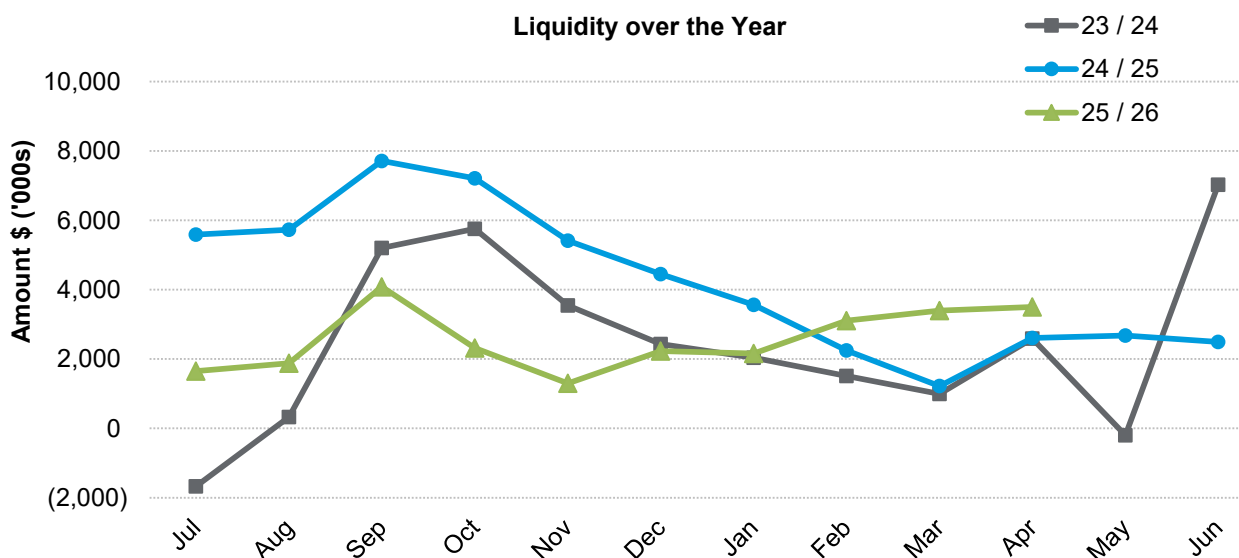
Operating Expense

|                    |           |       |   |        |  |
|--------------------|-----------|-------|---|--------|--|
| Employee Costs     | (197,148) | (17%) | ▼ | Timing | Related to timing of pay runs. June 2025 Accrued Wages to be reversed. |
| Insurance Expenses | (33,924)  | (20%) | ▼ | Timing | Timing of budget versus actual cost.                                   |

SHIRE OF MURCHISON  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 For the Period Ending 30 April 2026

## 3. NET CURRENT FUNDING POSITION

|   | Note  | Current Month<br>30 Apr 26 | Prior Year<br>Closing<br>30 Jun 25 | This Time<br>Last Year<br>30 Apr 25 |
|---|-------|----------------------------|------------------------------------|-------------------------------------|
|   |       | \$                         | \$                                 | \$                                  |
| <b>Current Assets</b>                             |       |                            |                                    |                                     |
| Cash unrestricted                                 | 4     | 1,561,016                  | 4,542,065                          | 2,426,126                           |
| Cash restricted                                   | 4     | 6,321,623                  | 6,692,223                          | 3,993,086                           |
| Receivables - rates                               | 6(a)  | 130,412                    | 63,794                             | 92,817                              |
| Receivables - sundry                              | 6(b)  | 866,620                    | 729,232                            | 845,723                             |
| Receivables - other                               |       | 110,054                    | 156,952                            | 243,017                             |
| Accrued Income                                    |       | 64,522                     | 64,522                             | -                                   |
| Provision for doubtful debts                      |       | (31,258)                   | (31,258)                           | (7,157)                             |
| Contract assets                                   |       | 3,061,468                  | 1,488,979                          | 1,883,777                           |
| Inventories                                       |       | 305,127                    | 191,897                            | 228,849                             |
| <b>Total Current Assets</b>                       |       | <b>12,389,585</b>          | <b>13,898,407</b>                  | <b>9,706,238</b>                    |
| <b>Current Liabilities</b>                        |       |                            |                                    |                                     |
| Payables - sundry                                 |       | (35,455)                   | (1,207,457)                        | (172,631)                           |
| Payables - other                                  |       | (4,414)                    | (171,481)                          | (299,788)                           |
| PAYG Tax withheld                                 |       | (52,750)                   | (33,686)                           | (30,069)                            |
| Accrued salaries and wages                        |       | (74,735)                   | (74,735)                           | -                                   |
| Accrued expenses                                  |       | (653,671)                  | (653,671)                          | -                                   |
| Trust Liability                                   |       | 49                         | 49                                 | 49                                  |
| Deposits and bonds                                |       | (160,709)                  | (158,254)                          | (159,154)                           |
| Contract liabilities                              |       | (1,218,898)                | (3,060,525)                        | (2,082,623)                         |
| Murchison Community Fund                          |       | (364,163)                  | (362,354)                          | (362,108)                           |
| Loan liabilities                                  | 11(a) | (204,043)                  | (200,415)                          | (196,094)                           |
| <b>Total Payables</b>                             |       | <b>(2,768,788)</b>         | <b>(5,922,528)</b>                 | <b>(3,302,417)</b>                  |
| Provisions  |       | (210,632)                  | (210,632)                          | (196,861)                           |
| <b>Total Current Liabilities</b>                  |       | <b>(2,979,420)</b>         | <b>(6,133,159)</b>                 | <b>(3,499,278)</b>                  |
| Less: cash reserves                               | 7     | (6,321,623)                | (7,859,233)                        | (3,993,086)                         |
| Less: provisions                                  |       | 210,632                    | 210,631                            | 196,861                             |
| Add: Loan principal (current)                     |       | 201,041                    | 200,414                            | 196,094                             |
| <b>Net Funding Position - Surplus / (Deficit)</b> |       | <b>3,500,216</b>           | <b>317,059</b>                     | <b>2,606,830</b>                    |



## SHIRE OF MURCHISON

## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 30 April 2026

## 4. CASH AND FINANCIAL ASSETS

|  | Unrestricted     | Restricted       | Total            | Institution  | Interest | Maturity |
|--|------------------|------------------|------------------|--------------|----------|----------|
|  | \$               | \$               | \$               |              | Rate     | Date     |
| Cash                                   |                  |                  |                  |              | %        |          |
| Murchison Community Fund               | 364,447          | -                | 364,447          | Westpac      | Variable | N/A      |
| Municipal                              | 1,064,804        | -                | 1,064,804        | Westpac      | Variable | N/A      |
| Cash On Hand                           | 1,000            | -                | 1,000            | Cash on hand | Nil      | N/A      |
| Muni Short Term Investment             | 7,730            | -                | 7,730            | Westpac      | Variable | N/A      |
| Roadhouse                              | 115,589          | -                | 115,589          | Westpac      | Variable | N/A      |
| CSIRO                                  | 7,446            | -                | 7,446            | Westpac      | Variable | N/A      |
| Term Deposit                           | -                | -                | -                |              |          |          |
| Reserve Funds                          | -                | 6,321,623        | 6,321,623        | Westpac      | Variable | N/A      |
| <b>Total Cash and Financial Assets</b> | <b>1,561,016</b> | <b>6,321,623</b> | <b>7,882,639</b> |              |          |          |

## 5. TRUST FUND

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

**SHIRE OF MURCHISON**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
 For the Period Ending 30 April 2026

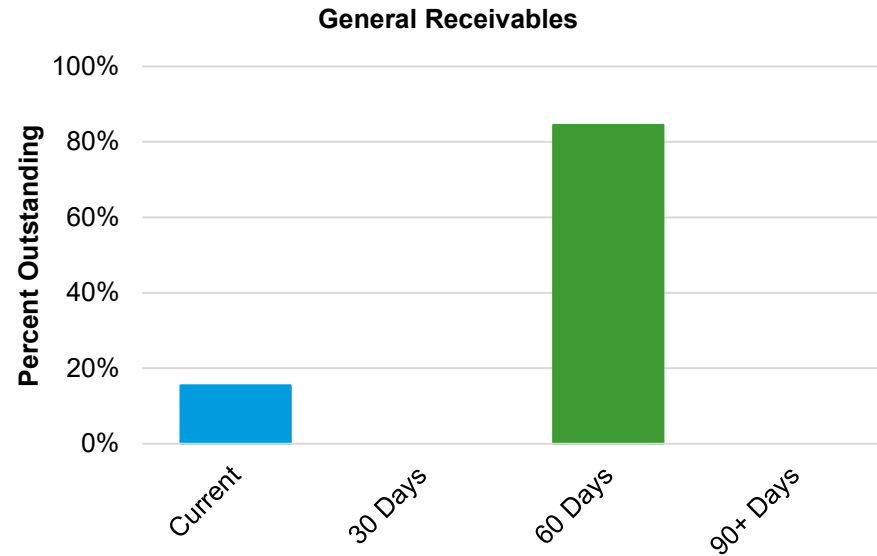
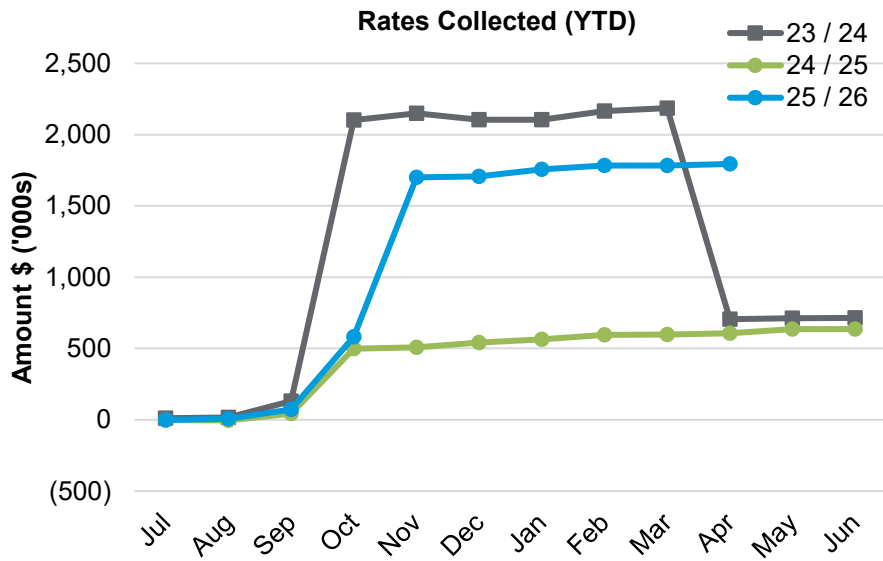
**6. RECEIVABLES**

**(a) Rates Receivable**

|   | <b>30 Apr 26</b> |
|---|------------------|
|   | <b>\$</b>        |
| Rates receivables                         | 130,412          |
| <b>Total Rates Receivable Outstanding</b> | <b>130,412</b>   |
| Closing balances - prior year             | 63,794           |
| Rates levied this year                    | 1,860,360        |
| Closing balances - current month          | (130,412)        |
| <b>Total Rates Collected to Date</b>      | <b>1,793,742</b> |

**(b) General Receivables**

|  | <b>30 Apr 26</b> |
|--|------------------|
|  | <b>\$</b>        |
| Current                                      | 134,325          |
| 30 Days                                      | -                |
| 60 Days                                      | 732,295          |
| 90+ Days                                     | -                |
| <b>Total General Receivables Outstanding</b> | <b>866,620</b>   |



Comments / notes

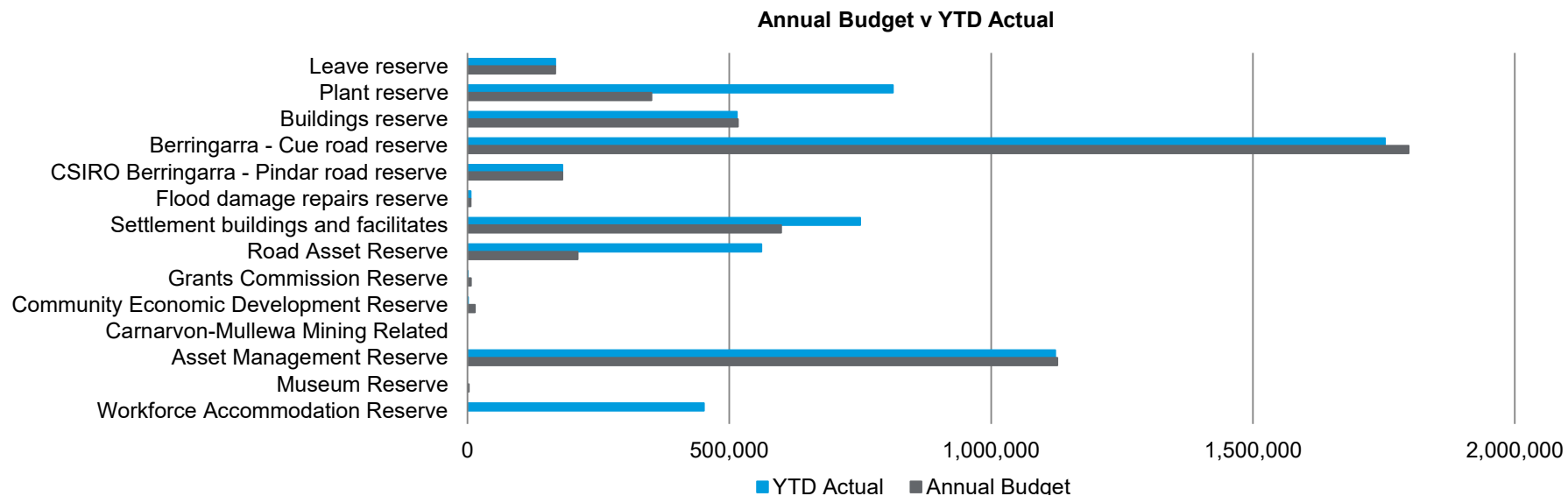
Comments / Notes

Amounts shown above include GST (where applicable)

SHIRE OF MURCHISON  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 For the Period Ending 30 April 2026

7. CASH BACKED RESERVES

| Restricted by council:               | Annual Budget        |                    |                  |                      | YTD Actual           |                    |                  | Balance<br>30 Apr 26 |
|--------------------------------------|----------------------|--------------------|------------------|----------------------|----------------------|--------------------|------------------|----------------------|
|                                      | Balance<br>01 Jul 25 | Transfers<br>from  | Transfer<br>to   | Balance<br>30 Jun 26 | Balance<br>01 Jul 25 | Transfers<br>from  | Transfer<br>to   |                      |
| Reserve Name                         | \$                   | \$                 | \$               | \$                   | \$                   | \$                 | \$               | \$                   |
| Leave reserve                        | 167,237              | -                  | 298              | 167,535              | 167,237              | -                  | 557              | 167,794              |
| Plant reserve                        | 809,907              | (460,000)          | 1,446            | 351,353              | 809,907              | -                  | 2,701            | 812,607              |
| Buildings reserve                    | 512,739              | -                  | 3,615            | 516,354              | 512,739              | -                  | 1,709            | 514,448              |
| 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              | -                  | 602              | 181,241              |
| Flood damage repairs reserve         | 5,977                | -                  | 11               | 5,988                | 5,977                | -                  | 20               | 5,997                |
| Settlement buildings and facilitates | 747,795              | (150,000)          | 1,335            | 599,130              | 747,795              | -                  | 2,492            | 750,287              |
| Road Asset Reserve                   | 559,280              | (350,000)          | 998              | 210,278              | 559,280              | -                  | 1,864            | 561,143              |
| Grants Commission Reserve            | 2,738,554            | (2,736,535)        | 4,889            | 6,908                | 2,738,554            | (2,744,673)        | 6,811            | 691                  |
| Community Economic Development F     | 1,350                | -                  | 12,822           | 14,172               | 1,350                | -                  | 4                | 1,354                |
| Carnarvon-Mullewa Mining Related     | -                    | -                  | -                | -                    | -                    | -                  | -                | -                    |
| Asset Management Reserve             | 10,823               | -                  | 1,115,527        | 1,126,350            | 10,823               | -                  | 1,111,696        | 1,122,519            |
| Museum Reserve                       | -                    | -                  | 2,600            | 2,600                | -                    | -                  | -                | -                    |
| Workforce Accommodation Reserve      | 450,000              | (450,000)          | -                | -                    | 450,000              | -                  | 1,501            | 451,501              |
| <b>Total Cash Backed Reserves</b>    | <b>7,859,232</b>     | <b>(4,146,535)</b> | <b>1,266,919</b> | <b>4,979,616</b>     | <b>7,859,232</b>     | <b>(2,744,673)</b> | <b>1,207,057</b> | <b>6,321,616</b>     |



**SHIRE OF MURCHISON**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ending 30 April 2026

**8. DISPOSAL OF ASSETS**

**Annual Budget**

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

**YTD Actual**

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

SHIRE OF MURCHISON  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 For the Period Ending 30 April 2026

9. CAPITAL ACQUISITIONS

(a) Land and Buildings

| Funding Source                           | Annual Budget<br>\$ | YTD Budget<br>\$ | YTD Actual<br>\$ | YTD Variance<br>\$ | Completion<br>% |
|--|---------------------|------------------|------------------|--------------------|-----------------|
| <b>Recreation &amp; Culture</b>          |                     |                  |                  |                    |                 |
| Community / Sports Centre Refurbishments | 120,059             | 100,040          | 48,135           | 51,905             | 40%             |
| <b>Housing</b>                           |                     |                  |                  |                    |                 |
| Capex - Construct Staff Housing          | 980,000             | 816,660          | 281,215          | 535,445            | 29%             |
| <b>Community Amenities</b>               |                     |                  |                  |                    |                 |
| Public Conveniences Refurbishment        | 140,000             | 116,660          | 4,393            | 112,267            | 3%              |
| <b>Transport</b>                         |                     |                  |                  |                    |                 |
| Depot Buildings & Improvements           | 2,500               | 2,080            | -                | 2,080              | 0%              |
| <b>Economic Services</b>                 |                     |                  |                  |                    |                 |
| F Capex New Caravan Park Ablution Block  | 27,997              | 23,330           | 27,997           | (4,667)            |                 |
| Capex - Roadhouse Business Bldg.         | 7,873               | 6,560            | 15,745           | (9,185)            | 200%            |
| Depot Buildings & Improvements           | 425,000             | 354,160          | 130,180          | 223,980            | 31%             |
| Roadhouse Staff Accommodation            | 1,470,000           | 1,225,000        | 412,069          | 812,931            | 28%             |
| <b>Total Land and Buildings</b>          | <b>3,173,428</b>    | <b>2,644,490</b> | <b>919,734</b>   | <b>1,724,756</b>   |                 |

(b) Furniture & Equipment

| Funding Source                         | Annual Budget<br>\$ | YTD Budget<br>\$ | YTD Actual<br>\$ | YTD Variance<br>\$ | Completion<br>% |
|--|---------------------|------------------|------------------|--------------------|-----------------|
| <b>Housing</b>                         |                     |                  |                  |                    |                 |
| Staff Housing Furniture & Equipment    | 856                 | 710              | -                | 710                | 0%              |
| <b>Economic Services</b>               |                     |                  |                  |                    |                 |
| Roadhouse Point of Sale System         | 1,000               | 830              | 1,290            | (460)              |                 |
| Capex - Washing Machines               | -                   | -                | 23,392           | (23,392)           | #DIV/0!         |
| Roadhouse Appliances                   | 5,000               | 4,160            | -                | 4,160              | 0%              |
| Roadhouse Appliances                   | 2,500               | 2,080            | -                | 2,080              | 0%              |
| <b>Total Furniture &amp; Equipment</b> | <b>9,356</b>        | <b>7,780</b>     | <b>24,682</b>    | <b>(16,902)</b>    |                 |

(c) Plant and Equipment

| Funding Source                   | Annual Budget<br>\$ | YTD Budget<br>\$ | YTD Actual<br>\$ | YTD Variance<br>\$ | Completion<br>% |
|----------------------------------|---------------------|------------------|------------------|--------------------|-----------------|
| <b>Transport</b>                 |                     |                  |                  |                    |                 |
| Chlorinator For Drinking Water   | 266                 | 220              | -                | 220                |                 |
| Road Plant Purchases             | 580,000             | 483,330          | -                | 483,330            | 0%              |
| <b>Total Plant and Equipment</b> | <b>580,266</b>      | <b>483,550</b>   | <b>-</b>         | <b>483,550</b>     |                 |

SHIRE OF MURCHISON  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 For the Period Ending 30 April 2026

9. CAPITAL ACQUISITIONS (Continued)

| (d) Infrastructure - Roads          | Funding Source                                   | Annual Budget<br>\$ | YTD Budget<br>\$  | YTD Actual<br>\$ | YTD Variance<br>\$ | Completion % |
|-------------------------------------|--|---------------------|-------------------|------------------|--------------------|--------------|
| <b>Transport</b>                    |  |                     |                   |                  |                    |              |
|                                     | Unallocated Roads Expenses                       | 34,122              | 28,430            | 27,984           | 446                |              |
|                                     | Carn-Mul Rd 253.70 - 261.92 Gravel Resheet       | 4,380               | 3,650             | -                | 3,650              |              |
|                                     | Beri-Pindar Rd - Resheet Incl Floodway Sections  | -                   | -                 | -                | -                  | 0%           |
|                                     | Sealed Roads Construction                        | -                   | -                 | 50,409           | (50,409)           |              |
|                                     | General Road Sealing Works                       | 265,476             | 221,220           | 66,598           | 154,622            |              |
|                                     | Reseal Works                                     | 245,410             | 204,500           | -                | 204,500            | 0%           |
|                                     | SKA Route  | 3,653,571           | 3,044,590         | 3,240,529        | (195,939)          | 89%          |
|                                     | Carn- Mullewa Rd                                 | 2,627,802           | 2,189,810         | 1,210,449        | 979,361            | 46%          |
|                                     | C12048 - Meeb-Wool Floodway over Murchison River | 50,031              | 41,690            | 50,031           | (8,341)            | 100%         |
|                                     | Errabiddy Bluff Rd Resheet incl Floodways        | 99,398              | 82,820            | 109,118          | (26,298)           | 110%         |
|                                     | Capex Grids General                              | 80,106              | 66,740            | 40,122           | 26,618             |              |
|                                     |  | <b>7,060,297</b>    | <b>5,883,450</b>  | <b>4,795,239</b> | <b>1,088,211</b>   |              |
| <b>Total Infrastructure - Roads</b> |  | <b>7,060,297</b>    | <b>5,883,450</b>  | <b>4,795,239</b> | <b>1,088,211</b>   |              |
| <br>                                |  |                     |                   |                  |                    |              |
| (e) Infrastructure - Other          | Funding Source                                   | Annual Budget<br>\$ | YTD Budget<br>\$  | YTD Actual<br>\$ | YTD Variance<br>\$ | Completion % |
| <b>Recreation &amp; Culture</b>     |  |                     |                   |                  |                    |              |
|                                     | Community Splash Pool                            | 50,344              | 41,950            | 50,344           | (8,394)            |              |
|                                     | Improvements To Drinking Water Reticulation      | 259,625             | 216,350           | 260,954          | (44,604)           | 101%         |
|                                     | Water Supply Capital                             | -                   | -                 | 2,073            | (2,073)            |              |
| <b>Economic Services</b>            |  |                     |                   |                  |                    |              |
|                                     | Caravan Park Precinct Works                      | 179,570             | 149,630           | 320,344          | (170,714)          |              |
|                                     | Roadhouse Other Equipment                        | 58                  | 40                | 58               | (18)               |              |
|                                     | Roadhouse Three Accommodation Units              | 58                  | 40                | 2,274            | (2,234)            |              |
|                                     | Caravan Park Pool Construction                   | 76,984              | 64,130            | 78,745           | (14,615)           |              |
|                                     | Caravan Park Non Ensuities Cabins Conversion     | 160,000             | 133,330           | -                | 133,330            | 0%           |
|                                     | Power Supply Upgrade                             | 1,148,183           | 956,810           | 924,989          | 31,821             | 81%          |
|                                     | Roadhouse Fuel Facilities Bowsers Upgrade        | 93,000              | 77,500            | -                | 77,500             | 0%           |
| <b>Community Amenities</b>          |  |                     |                   |                  |                    |              |
| <b>Total Infrastructure - Other</b> |  | <b>1,967,822</b>    | <b>1,639,780</b>  | <b>1,639,781</b> | <b>(1)</b>         |              |
| <br>                                |  |                     |                   |                  |                    |              |
| <b>Total Capital Expenditure</b>    |  | <b>12,791,169</b>   | <b>10,659,050</b> | <b>7,379,435</b> | <b>3,279,615</b>   |              |

## SHIRE OF MURCHISON

## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 30 April 2026

## 10. RATING INFORMATION

|  | Rateable<br>Value<br>\$ | Rate in<br>\$ | Number of<br>Properties<br># | Annual<br>Budget<br>Revenue<br>\$ | Rate<br>Revenue<br>\$ | Interim<br>Rates CY<br>\$ | Interim<br>Rates PY<br>\$ | YTD<br>Actual<br>Revenue<br>\$ |
|--|-------------------------|---------------|------------------------------|-----------------------------------|-----------------------|---------------------------|---------------------------|--------------------------------|
| <b>General Rates</b>                   |                         |               |                              |                                   |                       |                           |                           |                                |
| UV Pastoral                            | 1,236,464               | 0.093250      | 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               | (55,888)                  | -                         | 158,141                        |
| <b>Total General Rates</b>             |                         |               |                              | <b>1,000,365</b>                  | <b>1,000,351</b>      | <b>(58,971)</b>           | -                         | <b>941,380</b>                 |
| <b>Minimum Rates</b>                   |                         |               |                              |                                   |                       |                           |                           |                                |
| UV Pastoral                            | 24,385                  | 1,000         | 6                            | 6,000                             | 6,000                 | -                         | -                         | 6,000                          |
| UV Mining                              | 1,928                   | 1,000         | 1                            | 1,000                             | 5,000                 | -                         | -                         | 5,000                          |
| UV Mining (Mining Licenses)            | 8,316                   | 1,000         | 4                            | 4,000                             | -                     | -                         | -                         | -                              |
| UV Prospecting and exploration         | 41,878                  | 1,000         | 17                           | 17,000                            | 17,000                | -                         | -                         | 17,000                         |
| <b>Total Minimum Rates</b>             |                         |               |                              | <b>28,000</b>                     | <b>28,000</b>         | -                         | -                         | <b>28,000</b>                  |
| <b>Total General and Minimum Rates</b> |                         |               |                              | <b>1,028,365</b>                  | <b>1,028,351</b>      | <b>(58,971)</b>           | -                         | <b>969,380</b>                 |
| <b>Other Rate Revenue</b>              |                         |               |                              |                                   |                       |                           |                           |                                |
| Interim Rates CY/PY                    |                         |               |                              | 867,637                           |                       |                           |                           | 890,980                        |
| <b>Total Rate Revenue</b>              |                         |               |                              | <b>1,896,002</b>                  |                       |                           |                           | <b>1,860,360</b>               |

SHIRE OF MURCHISON  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 For the Period Ending 30 April 2026

11. INFORMATION ON BORROWINGS

(a) Debenture Repayments

(i) Loan 2 Roadworks in 2020-21

|  | Annual<br>Budget<br>\$ | YTD<br>Budget<br>\$ | YTD<br>Actual<br>\$ |
|--|------------------------|---------------------|---------------------|
| <b>Transport</b>                                   |                        |                     |                     |
| Opening balance                                    | 1,345,628              | 1,345,628           | 1,345,628           |
| Principal payment                                  | (196,094)              | (200,415)           | (200,415)           |
| <b>Principal Outstanding</b>                       | <b>1,149,534</b>       | <b>1,145,213</b>    | <b>1,145,213</b>    |
| Finance cost payment                               | (40,531)               | -                   | (33,294)            |
| Service fee  |                        |                     |                     |
| <b>Total Principal, Finance Cost and Fees Paid</b> | <b>(236,625)</b>       | <b>(200,415)</b>    | <b>(233,708)</b>    |
| <b>Total Principal Outstanding</b>                 | <b>1,149,534</b>       | <b>1,145,213</b>    | <b>1,145,213</b>    |
| <b>Total Principal Repayments</b>                  | <b>(196,094)</b>       | <b>(200,415)</b>    | <b>(200,415)</b>    |

**SHIRE OF MURCHISON**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ending 30 April 2026

**12. GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

| <b>Program / Details</b>                         | <b>Grant Provider</b> | <b>Annual<br/>Budget<br/>\$</b> | <b>YTD<br/>Budget<br/>\$</b> | <b>YTD<br/>Actual<br/>\$</b> |
|--|-----------------------|---------------------------------|------------------------------|------------------------------|
| <b>General Purpose Funding</b>                   |                       |                                 |                              |                              |
| F.A.G Grant - General                            | WALGGC                | 2,324,590                       | 1,937,150                    | 1,743,443                    |
| F.A.G. Grant - Roads                             | WALGGC                | 576,456                         | 480,380                      | 432,342                      |
| <b>Law, Order and Public Safety</b>              |                       |                                 |                              |                              |
| DFES Operating Grant                             | DFES                  | 14,795                          | 12,320                       | 17,624                       |
| <b>Transport</b>                                 |                       |                                 |                              |                              |
| Income Relating to Streets, Roads, Bridge        | MRWA                  | 5,000                           | 4,160                        | 5,000                        |
| MRWA Direct                                      | MRWA                  | 321,214                         | 267,670                      | 321,214                      |
| WANDRRA Flood Damage                             | MRWA                  | 3,471,400                       | 2,892,830                    | 4,188,398                    |
| MRWA - SKA Roads                                 | MRWA                  | 1,848,803                       | 1,540,660                    | -                            |
| Contribution Beringarra/Pindar Roads             | MRWA                  | 616,616                         | 513,840                      | 385,723                      |
| <b>Economic Services</b>                         |                       |                                 |                              |                              |
| Tour Area Prom Revenue                           |                       | 50,000                          | 41,660                       | 10,975                       |
| Roadhouse Other Revenue                          |                       | -                               | -                            | -                            |
| <b>Other Property &amp; Services</b>             |                       |                                 |                              |                              |
| Workers Compensation Reimbursements              |                       | 97,760                          | 81,460                       | -                            |
| <b>Total Grants, Subsidies and Contributions</b> |                       | <b>9,326,634</b>                | <b>7,772,130</b>             | <b>7,104,719</b>             |

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

|  |      |                   |                   |                   |
|--|------|-------------------|-------------------|-------------------|
| <b>Transport</b>   |      |                   |                   |                   |
| MRWA Specific  | MRWA | 2,100,000         | 1,750,000         | 1,560,000         |
| Roads to Recovery  |      | 1,033,341         | 861,110           | 1,210,449         |
| MRWA - SKA Roads   | MRWA | 4,018,928         | 3,349,100         | 4,944,251         |
| <b>Recreation &amp; Culture</b>                          |      |                   |                   |                   |
| <b>Economic Services</b>                                 |      |                   |                   |                   |
| Settlement Infrastructure Grants                         |      | 813,339           | 677,780           | 838,339           |
| <b>Total Capital Grants, Subsidies and Contributions</b> |      | <b>7,965,608</b>  | <b>6,637,990</b>  | <b>8,574,039</b>  |
| <b>Total Grants, Subsidies and Contributions</b>         |      | <b>17,292,242</b> | <b>14,410,120</b> | <b>15,678,758</b> |

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

13. BUDGET AMENDMENTS

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

SHIRE OF MURCHISON  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 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  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
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13. BUDGET AMENDMENTS

| COA/Job | Description  | IE  | Inc/Exp Analysis                       | Type/Inc/Exp Analysis Summary        | Capital & Other                    | No Cash Impact | Increase in Cash | (Decrease in Cash) |
|---------|--|-----|--|--------------------------------------|------------------------------------|----------------|------------------|--------------------|
| MPTOIL  | Maintenance - Public Conveniences (Near Roadhou    | 900 | Labour Overheads                       | OpEmployee Costs                     |                                    |                | 230              |                    |
| MPTOIL  | Maintenance - Public Conveniences (Near Roadhou    | 901 | Plant Recovery                         | OpMaterials & Contracts              |                                    |                |                  | (165)              |
| MCEMET  | Maintenance - Cemetery                             | 500 | Salaries & Wages                       | OpEmployee Costs                     |                                    |                |                  | (211)              |
| MCEMET  | Maintenance - Cemetery                             | 521 | Service Contracts                      | OpMaterials & Contracts              |                                    |                |                  | (127)              |
| MCEMET  | Maintenance - Cemetery                             | 570 | Insurance Premiums                     | OpInsurance Expenses                 |                                    |                | 32               |                    |
| MCEMET  | Maintenance - Cemetery                             | 900 | Labour Overheads                       | OpEmployee Costs                     |                                    |                | 21               |                    |
| MCEMET  | Maintenance - Cemetery                             | 901 | Plant Recovery                         | OpMaterials & Contracts              |                                    |                |                  | (40)               |
| 10709   | ABC Expenses - Other Community Amenities           | 903 | Administration Allocation (Expense)    | OpMaterials & Contracts              |                                    |                |                  | (11,717)           |
| C10004  | Public Conveniences Refurbishment                  | 521 | Service Contracts                      | CapMaterials & Contracts             | Land & Buildings                   |                |                  | (140,000)          |
| 11300   | ABC Expenses - Other Rec. & Sport                  | 903 | Administration Allocation (Expense)    | OpMaterials & Contracts              |                                    |                |                  | (13,437)           |
| C14230  | Community / Sports Centre Improvements             | 520 | Materials                              | CapMaterials & Contracts             | Land & Buildings                   |                |                  | (59)               |
| C11006  | Community Splash Pad                               | 521 | Service Contracts                      | CapMaterials & Contracts             | Infrastructure Other               |                |                  | (50,344)           |
| MPARKS  | Maintenance - Parks And Reserves                   | 500 | Salaries & Wages                       | OpEmployee Costs                     |                                    |                | 40,302           |                    |
| MPARKS  | Maintenance - Parks And Reserves                   | 520 | Materials                              | OpMaterials & Contracts              |                                    |                |                  | (12,355)           |
| MPARKS  | Maintenance - Parks And Reserves                   | 570 | Insurance Premiums                     | OpInsurance Expenses                 |                                    |                | 388              |                    |
| MPARKS  | Maintenance - Parks And Reserves                   | 900 | Labour Overheads                       | OpEmployee Costs                     |                                    |                | 40,037           |                    |
| MPARKS  | Maintenance - Parks And Reserves                   | 901 | Plant Recovery                         | OpMaterials & Contracts              |                                    |                |                  | (17,007)           |
| MOTSET  | Outer Settlement Land Maintenance                  | 500 | Salaries & Wages                       | OpEmployee Costs                     |                                    |                |                  | (2,045)            |
| MOTSET  | Outer Settlement Land Maintenance                  | 521 | Service Contracts                      | OpMaterials & Contracts              |                                    |                |                  | (20,000)           |
| MOTSET  | Outer Settlement Land Maintenance                  | 900 | Labour Overheads                       | OpEmployee Costs                     |                                    |                |                  | (2,045)            |
| MOTSET  | Outer Settlement Land Maintenance                  | 901 | Plant Recovery                         | OpMaterials & Contracts              |                                    |                |                  | (2,332)            |
| MBOTWK  | Murchison Botanical Walk Maintenance               | 500 | Salaries & Wages                       | OpEmployee Costs                     |                                    |                | 1,344            |                    |
| MBOTWK  | Murchison Botanical Walk Maintenance               | 900 | Labour Overheads                       | OpEmployee Costs                     |                                    |                | 1,344            |                    |
| MSPORT  | Maintenance - Murchison Sports Club                | 500 | Salaries & Wages                       | OpEmployee Costs                     |                                    |                | 2,001            |                    |
| MSPORT  | Maintenance - Murchison Sports Club                | 521 | Service Contracts                      | OpMaterials & Contracts              |                                    |                |                  | (708)              |
| MSPORT  | Maintenance - Murchison Sports Club                | 540 | Electricity                            | OpMaterials & Contracts              |                                    |                |                  | (16)               |
| MSPORT  | Maintenance - Murchison Sports Club                | 555 | Depreciation - Plant & Equipment Minor | OpDepreciation On Non-Current Assets | Depreciation On Non-Current Assets |                | (33)             |                    |
| MSPORT  | Maintenance - Murchison Sports Club                | 570 | Insurance Premiums                     | OpInsurance Expenses                 |                                    |                |                  | (2,314)            |
| MSPORT  | Maintenance - Murchison Sports Club                | 900 | Labour Overheads                       | OpEmployee Costs                     |                                    |                | 2,841            |                    |
| MSPORT  | Maintenance - Murchison Sports Club                | 901 | Plant Recovery                         | OpMaterials & Contracts              |                                    |                | 394              |                    |
| MPOLOC  | Maintenance - Polocrosse Fields                    | 500 | Salaries & Wages                       | OpEmployee Costs                     |                                    |                | 1,398            |                    |
| MPOLOC  | Maintenance - Polocrosse Fields                    | 520 | Materials                              | OpMaterials & Contracts              |                                    |                | 503              |                    |
| MPOLOC  | Maintenance - Polocrosse Fields                    | 521 | Service Contracts                      | OpMaterials & Contracts              |                                    |                | 1,269            |                    |
| MPOLOC  | Maintenance - Polocrosse Fields                    | 543 | Gas                                    | OpMaterials & Contracts              |                                    |                | 105              |                    |
| MPOLOC  | Maintenance - Polocrosse Fields                    | 570 | Insurance Premiums                     | OpInsurance Expenses                 |                                    |                |                  | (435)              |
| MPOLOC  | Maintenance - Polocrosse Fields                    | 900 | Labour Overheads                       | OpEmployee Costs                     |                                    |                | 5,071            |                    |
| MPOLOC  | Maintenance - Polocrosse Fields                    | 901 | Plant Recovery                         | OpMaterials & Contracts              |                                    |                | 5,412            |                    |
| MSTOIL  | Maintenance - Two Sports Toilet Blocks (Near Clubr | 500 | Salaries & Wages                       | OpEmployee Costs                     |                                    |                | 886              |                    |
| MSTOIL  | Maintenance - Two Sports Toilet Blocks (Near Clubr | 543 | Gas                                    | OpMaterials & Contracts              |                                    |                |                  | (627)              |
| MSTOIL  | Maintenance - Two Sports Toilet Blocks (Near Clubr | 570 | Insurance Premiums                     | OpInsurance Expenses                 |                                    |                |                  | (1,238)            |
| MSTOIL  | Maintenance - Two Sports Toilet Blocks (Near Clubr | 900 | Labour Overheads                       | OpEmployee Costs                     |                                    |                |                  | (139)              |
| MSTOIL  | Maintenance - Two Sports Toilet Blocks (Near Clubr | 901 | Plant Recovery                         | OpMaterials & Contracts              |                                    |                |                  | (3)                |
| GARDEN  | Garden Expenses Other                              | 500 | Salaries & Wages                       | OpEmployee Costs                     |                                    |                |                  | (1,724)            |
| GARDEN  | Garden Expenses Other                              | 900 | Labour Overheads                       | OpEmployee Costs                     |                                    |                |                  | (3,214)            |
| ORCHAR  | Orchard Expenses                                   | 500 | Salaries & Wages                       | OpEmployee Costs                     |                                    |                |                  | (11,178)           |
| ORCHAR  | Orchard Expenses                                   | 520 | Materials                              | OpMaterials & Contracts              |                                    |                |                  | (11,841)           |
| ORCHAR  | Orchard Expenses                                   | 900 | Labour Overheads                       | OpEmployee Costs                     |                                    |                |                  | (11,369)           |
| ORCHAR  | Orchard Expenses                                   | 901 | Plant Recovery                         | OpMaterials & Contracts              |                                    |                |                  | (19,964)           |
| SPLASH  | Splash Pad Maintenance                             | 500 | Salaries & Wages                       | OpEmployee Costs                     |                                    |                |                  | (75)               |
| SPLASH  | Splash Pad Maintenance                             | 520 | Materials                              | OpMaterials & Contracts              |                                    |                |                  | (1,142)            |
| SPLASH  | Splash Pad Maintenance                             | 570 | Insurance Premiums                     | OpInsurance Expenses                 |                                    |                |                  | (971)              |
| SPLASH  | Splash Pad Maintenance                             | 900 | Labour Overheads                       | OpEmployee Costs                     |                                    |                |                  | (75)               |
| SPLASH  | Splash Pad Maintenance                             | 901 | Plant Recovery                         | OpMaterials & Contracts              |                                    |                |                  | (66)               |
| MPLAY   | Playgrounds Maintenance                            | 500 | Salaries & Wages                       | OpEmployee Costs                     |                                    |                |                  | (469)              |
| MPLAY   | Playgrounds Maintenance                            | 900 | Labour Overheads                       | OpEmployee Costs                     |                                    |                |                  | (469)              |

SHIRE OF MURCHISON  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 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 - Museum                             | 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  
 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) |
|---------|--|-----|---|---|------------------------------------|----------------|------------------|--------------------|
| 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  
 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) |
|---------|---|-----|-------------------------------------|--|-----------------|----------------|------------------|--------------------|
| 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  
 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) |
|---------|---|-----|--|---|---|----------------|------------------|--------------------|
| 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 - Wandrara Flood Damage                   | 110 | Operating Grants - State Government      | OpOperating Grants, Subsidies And Contributions |   |                |                  | (528,926)          |
| 12236   | MRWA - SKA Roads Operating Grant                | 110 | Operating Grants - State Government      | OpOperating Grants, Subsidies And Contributions |   |                | 41,024           |                    |
| 12237   | MRWA - SKA Roads Capital Grant                  | 181 | Capital Grants - State Government        | CapNon-Operating Grants, Subsidies and 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  
 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) |
|---------|--|-----|---|--------------------------------------|------------------------------------|----------------|------------------|--------------------|
| 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)            |

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) |
|---------|---|-----|--|---|------------------------------------|----------------|------------------|--------------------|
| TOEVNT  | Tourism Events                            | 520 | Materials                                | OpMaterials & Contracts                         |                                    |                |                  | (23,000)           |
| TOEVNT  | Tourism Events                            | 521 | Service Contracts                        | OpMaterials & Contracts                         |                                    |                | 28,000           |                    |
| TOEVNT  | Tourism Events                            | 900 | Labour Overheads                         | OpEmployee Costs                                |                                    |                |                  | (14,681)           |
| TOEVNT  | Tourism Events                            | 901 | Plant Recovery                           | OpMaterials & Contracts                         |                                    |                |                  | (4,761)            |
| 13600   | ABC Expenses - Other Economic Services    | 903 | Administration Allocation (Expense)      | OpMaterials & Contracts                         |                                    |                |                  | (20,071)           |
| WATER   | Settlement Water Supply                   | 500 | Salaries & Wages                         | OpEmployee Costs                                |                                    |                | 3,108            |                    |
| WATER   | Settlement Water Supply                   | 550 | Depreciation - Buildings & Improvements  | OpDepreciation On Non-Current Assets            | Depreciation On Non-Current Assets | (20,682)       |                  |                    |
| WATER   | Settlement Water Supply                   | 556 | Depreciation - Other Infrastructure      | OpDepreciation On Non-Current Assets            | Depreciation On Non-Current Assets | 25,629         |                  |                    |
| WATER   | Settlement Water Supply                   | 570 | Insurance Premiums                       | OpInsurance Expenses                            |                                    |                |                  | (1,071)            |
| WATER   | Settlement Water Supply                   | 900 | Labour Overheads                         | OpEmployee Costs                                |                                    |                | 3,108            |                    |
| POWER   | Settlement Power Generation               | 500 | Salaries & Wages                         | OpEmployee Costs                                |                                    |                | 4,715            |                    |
| POWER   | Settlement Power Generation               | 520 | Materials                                | OpMaterials & Contracts                         |                                    |                |                  | (161)              |
| POWER   | Settlement Power Generation               | 521 | Service Contracts                        | OpMaterials & Contracts                         |                                    |                | 22,613           |                    |
| POWER   | Settlement Power Generation               | 550 | Depreciation - Buildings & Improvements  | OpDepreciation On Non-Current Assets            | Depreciation On Non-Current Assets | (54,452)       |                  |                    |
| POWER   | Settlement Power Generation               | 552 | Depreciation - Plant & Equipment - Major | OpDepreciation On Non-Current Assets            | Depreciation On Non-Current Assets | (259)          |                  |                    |
| POWER   | Settlement Power Generation               | 570 | Insurance Premiums                       | OpInsurance Expenses                            |                                    |                | 683              |                    |
| POWER   | Settlement Power Generation               | 900 | Labour Overheads                         | OpEmployee Costs                                |                                    |                | 4,715            |                    |
| POWER   | Settlement Power Generation               | 901 | Plant Recovery                           | OpMaterials & Contracts                         |                                    |                | 20               |                    |
| PHFUEL  | Powerhouse Fuel                           | 520 | Materials                                | OpMaterials & Contracts                         |                                    |                |                  | (10,318)           |
| GEN098  | Powerhouse Generator No 1                 | 500 | Salaries & Wages                         | OpEmployee Costs                                |                                    |                | 1,121            |                    |
| GEN098  | Powerhouse Generator No 1                 | 552 | Depreciation - Plant & Equipment - Major | OpDepreciation On Non-Current Assets            | Depreciation On Non-Current Assets | (791)          |                  |                    |
| GEN098  | Powerhouse Generator No 1                 | 570 | Insurance Premiums                       | OpInsurance Expenses                            |                                    |                | 184              |                    |
| GEN098  | Powerhouse Generator No 1                 | 900 | Labour Overheads                         | OpEmployee Costs                                |                                    |                |                  | (363)              |
| GEN099  | Powerhouse Generator No 2                 | 500 | Salaries & Wages                         | OpEmployee Costs                                |                                    |                | 3,316            |                    |
| GEN099  | Powerhouse Generator No 2                 | 552 | Depreciation - Plant & Equipment - Major | OpDepreciation On Non-Current Assets            | Depreciation On Non-Current Assets | (791)          |                  |                    |
| GEN099  | Powerhouse Generator No 2                 | 570 | Insurance Premiums                       | OpInsurance Expenses                            |                                    |                | 184              |                    |
| GEN099  | Powerhouse Generator No 2                 | 900 | Labour Overheads                         | OpEmployee Costs                                |                                    |                | 1,068            |                    |
| GEN112  | Powerhouse Generator Standby              | 500 | Salaries & Wages                         | OpEmployee Costs                                |                                    |                |                  | (1,292)            |
| GEN112  | Powerhouse Generator Standby              | 520 | Materials                                | OpMaterials & Contracts                         |                                    |                |                  | (31,464)           |
| GEN112  | Powerhouse Generator Standby              | 521 | Service Contracts                        | OpMaterials & Contracts                         |                                    |                |                  | (25,187)           |
| GEN112  | Powerhouse Generator Standby              | 900 | Labour Overheads                         | OpEmployee Costs                                |                                    |                |                  | (1,292)            |
| FREGHT  | Settlement Freight Service                | 500 | Salaries & Wages                         | OpEmployee Costs                                |                                    |                | 6,501            |                    |
| FREGHT  | Settlement Freight Service                | 520 | Materials                                | OpMaterials & Contracts                         |                                    |                |                  | (1,713)            |
| FREGHT  | Settlement Freight Service                | 521 | Service Contracts                        | OpMaterials & Contracts                         |                                    |                |                  | (14,411)           |
| FREGHT  | Settlement Freight Service                | 540 | Electricity                              | OpMaterials & Contracts                         |                                    |                |                  | (16)               |
| FREGHT  | Settlement Freight Service                | 555 | Depreciation - Plant & Equipment Minor   | OpDepreciation On Non-Current Assets            | Depreciation On Non-Current Assets | 878            |                  |                    |
| FREGHT  | Settlement Freight Service                | 570 | Insurance Premiums                       | OpInsurance Expenses                            |                                    |                |                  | (373)              |
| FREGHT  | Settlement Freight Service                | 900 | Labour Overheads                         | OpEmployee Costs                                |                                    |                |                  | (1,428)            |
| RHFDIE  | Roadhouse Diesel Fuel Purchases           | 520 | Materials                                | OpMaterials & Contracts                         |                                    |                |                  | (10,349)           |
| RHFULP  | Roadhouse ULP Fuel Purchases              | 520 | Materials                                | OpMaterials & Contracts                         |                                    |                |                  | (3,524)            |
| RHFEXP  | Roadhouse Fuel Expenses                   | 500 | Salaries & Wages                         | OpEmployee Costs                                |                                    |                | 51               |                    |
| RHFEXP  | Roadhouse Fuel Other Expenses             | 520 | Materials                                | OpMaterials & Contracts                         |                                    |                |                  | (22,096)           |
| RHFEXP  | Roadhouse Fuel Expenses                   | 900 | Labour Overheads                         | OpEmployee Costs                                |                                    |                | 51               |                    |
| RHFFMC  | Roadhouse Fuel Facilities Maintenance     | 520 | Materials                                | OpMaterials & Contracts                         |                                    |                |                  | (5,449)            |
| RHFFMC  | Roadhouse Fuel Facilities Maintenance     | 521 | Service Contracts                        | OpMaterials & Contracts                         |                                    |                | 10,000           |                    |
| 13608   | Roadhouse Fuel Sales                      | 156 | Other Fees & Charges                     | OpFees & Charges                                |                                    |                | 41,084           |                    |
| 13609   | Roadhouse - Other Revenue                 | 113 | Contributions - Operating                | OpOperating Grants, Subsidies and Contributions |                                    |                |                  | (9,016)            |
| 13609   | Roadhouse - Other Revenue                 | 170 | Other Revenue                            | OpOther Revenue                                 |                                    |                | 4,000            |                    |
| C13034  | Roadhouse Fuel Facilities Bowsers Upgrade | 521 | Service Contracts                        | CapMaterials & Contracts                        | Infrastructure Other               |                |                  | (93,000)           |
| C14302  | Chlorinator For Drinking Water            | 520 | Materials                                | CapMaterials & Contracts                        | Plant & Equipment                  |                |                  | (266)              |
| ECOOOTH | Other Economic Services Expenses          | 520 | Materials                                | OpMaterials & Contracts                         |                                    |                |                  | (545)              |
| ECOOOTH | Other Economic Services Expenses          | 521 | Service Contracts                        | OpMaterials & Contracts                         |                                    |                |                  | (40)               |
| 13648   | Depreciation - Other Economic Svcs        | 550 | Depreciation - Buildings & Improvements  | OpDepreciation On Non-Current Assets            | Depreciation On Non-Current Assets | (21,616)       |                  |                    |
| 13648   | Depreciation - Other Economic Svcs        | 551 | Depreciation - Furniture & Equipment     | OpDepreciation On Non-Current Assets            | Depreciation On Non-Current Assets | (521)          |                  |                    |
| 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)       |
|         |                                 |     |   | <b>Adopted Net Current Assets - Surplus/Deficit)</b> |                                    |                |                  | <b>63,767.00</b>   |
|         |                                 |     |   | Increase in Cash                                     |                                    |                |                  | 10,387,746.65      |
|         |                                 |     |   | Decrease in Cash                                     |                                    |                |                  | (10,239,892.94)    |
|         |                                 |     |   | <b>Revised Net Current Assets - Suplus /Deficit</b>  |                                    |                |                  | <b>211,620.72</b>  |



**murchisonshire**

*Ancient land under brilliant skies*

**Rating Analysis Review**

**May 2026**

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## Introduction

The following Rating Strategy Review provides a summary of various matters that relevant to consideration of rates that are adopted annually, as well as providing guidance on an a long-term policy basis.

## Legislative Provisions

The legislative provisions for rating are lengthy and complex. The following relevant summary highlights relevant legislative provisions under the *Local Government 1995* that are provided as a snap shot as part of this Rating Strategy Review

### LOCAL GOVERNMENT ACT 1995

#### *Rateable Land – s6.26*

Except as provided all land within a district is rateable land. Exemptions include:

- ~ Land which is the property of the Crown and used or held for a public purpose.
- ~ Land owned by the local government and used for that purpose by the local government.
- ~ Land used exclusively for charitable purposes.
- ~ Land which is exempt from rates under any written law
- ~ Land which is declared by the Minister to be exempt from rates.

#### *Basis of Rates – s 6.28*

Land is rated according to the method of valuation as determined by the Minister. ie

- ~ unimproved value for land use predominately for rural purposes (UV); or
- ~ gross rental value for land used predominately for non-rural purposes (GRV).

Rates are based on valuations under the *Valuation of Land Act 1978*. The local government sets a rate in the dollar which is applied to this valuation to give the rates liability for each property.

#### *Mining Valuations and Rates – s6.29*

Unless otherwise provided for mining tenements under the *Mining Act 1978* or permit drilling leases or licences under the *Petroleum and Geothermal Energy Resources Act 1967* are rated on unimproved value.

#### *Rates and Service Charges - s 6.32*

Rates are established at the time Council adopts its budget to make up the budget deficiency. The following may be imposed:

- ~ a general rate imposed either uniformly or differentially.
- ~ a special area rate of minimum payment and
- ~ service charges

Where a rate is imposed it is required to be expressed rate in the dollar of the gross rental value of rateable land or on the unimproved value of rateable land depending on the circumstances.

#### *Differential General Rates – s6.33*

A local government may impose a single general rate which applies to all the properties in the unimproved value or gross rental value category; or alternatively, the local government can distinguish between land in either category on the basis of its zoning, use or whether or not it is vacant land (or a combination of these factors) and apply a differential rate to each.

Ministerial approval is required where a differential rate which is more than twice the lowest differential rate is to be imposed by it.

#### *Limit on Revenue from General Rates – s 6.34*

Unless otherwise approved by the Minister the amount shown in the annual budget as being yielded from general rates shall be within 90 and 110%of the budget deficiency.

*Minimum Payment – s 6.35*

A local government may impose on any rateable land in its district a minimum payment which is greater than the general rate which would otherwise be payable on that land. A minimum payment is to be a general minimum but, must ensure that the general minimum is imposed on not greater than —

- ~ 50% of the total number of separately rated properties in the district; or
- ~ 50% of the number of properties in each category being land rated on gross rental value, unimproved value to each differential rating category where a differential general rate is imposed.

A minimum payment is not to be imposed on more than the prescribed percentage separately rated properties or the number of properties rated under gross rental value, (GRV), unimproved value (UV) or in each differential rate category where this is imposed. The current prescribed limits are set under the *Local Government Financial Regulations 1996*.

There is no restriction on the proportion of properties subject to the minimum providing the minimum is not more than \$200. If the minimum is over \$200, no more than half of the properties (50%) can be subject to the minimum unless the differential rating category is for vacant land **and** Ministerial approval is granted.

*Local Government to give notice of certain rates – s6.36*

Before imposing any differential general rates or a minimum payment applying to a differential rate category a local government is to

- ~ give local public notice of its intention to do so.
- ~ prepare a document describing the objects of, and reasons for, each proposed rate and minimum payment and to publish the document on the local government's official website.
- ~ provide opportunity to receive and hear any submissions.

*Service Charges – s 6.38*

The money from any service charge imposed on owners or occupiers can only be used to meet the cost of providing a specific service. Under the *Local Government Financial Regulations 1996* prescribed works include property surveillance and security, television and radio rebroadcasting, underground electricity, and water.

*Rates Charges on Land- s 6.43*

Subject to the *Rates and Charges (Rebates and Deferments) Act 1992*, rates remain a charge on the land.

## VALUATION OF LAND ACT 1978

## 4. Terms used

(1) *In this Act unless the context requires otherwise —*

**rateable land** means land in respect of which any rate or tax is assessed under any of the rating and taxing Acts or is, in the opinion of the Valuer-General, reasonably likely to be assessed under any of those Acts prior to such land being valued in a general valuation;

**rating and taxing Acts** means an Act or Acts under which any rate or tax is assessed in respect of land;

**rating or taxing authority** means any person entitled under any Act to assess any rate or tax in respect of land;

**rateable land** means land in respect of which any rate or tax is assessed under any of the rating and taxing Acts or is, in the opinion of the Valuer-General, reasonably likely to be assessed under any of those Acts prior to such land being valued in a general valuation;

**rating and taxing Acts** means an Act or Acts under which any rate or tax is assessed in respect of land;

**rating or taxing authority** means any person entitled under any

Act to assess any rate or tax in respect of land;

**unimproved value means —**

(a) in relation to any land situate within a townsite, except land referred to in paragraph (b)(ii), the site value;

(b) in relation to any land not included in any area referred to in paragraph (a), where any such land is —

(i) land —

(I) held under a lease granted under the *Land Administration Act 1997*, or any Act repealed thereby, for grazing purposes; or

(II) held under a lease, licence or permit under the *Conservation and Land Management Act 1984*; or

(III) other than a mining tenement, held pursuant to an agreement made with the Crown in the right of the State and scheduled to an Act approving the agreement,

the value thereof is an amount equal to 20 times the annual rental reserved by the lease or agreement or the value of the land in fee simple, whichever is the lesser sum;

(ii) *land in respect of which —*

(I) *a mining tenement is held pursuant to an agreement made with the Crown in the right of the State and scheduled to an Act approving the agreement —*

(A) *5 times the annual rent per hectare for the first 1 000 h or part thereof;*

(B) *2.5 times the annual rent per hectare for the next 9 000 h or part thereof;*

(C) *0.25 times the annual rent per hectare for each hectare in excess of 10 000 h,*

*where the annual rent referred to is the annual rent that would be used to calculate unimproved value under item (II) or (III) if the mining tenement were held under the Mining Act 1978;*

*or*

(II) *an exploration licence is held under the Mining Act 1978 —*

(A) *2.5 times the annual rent payable for the licence under that Act if it is the first year of the term of the licence; or*

(B) *2.5 times the annual rent that would be payable for the licence under that Act if it were the first year of the term of the licence;*

*or*

(III) *any other licence or a lease is held under the Mining Act 1978 — 5 times the annual rent payable for the licence or lease under that Act; or*

(IV) *a licence or lease is held under the Petroleum and Geothermal Energy Resources Act 1967 — 2.5 times the annual fee payable for the licence or lease under that Act; or*

(VA) *a permit or drilling reservation is held under the Petroleum and Geothermal Energy Resources Act 1967 — the annual fee payable for the permit or drilling reservation under that Act; or*

(V) *any mineral estate or interest in land is registered under the Transfer of Land Act 1893 — 5 times the rent that would be payable if the land were held as a mining lease under the Mining Act 1978;*

**value** *in relation to land means the assessed value, the capital value, the gross rental value, the site value, the unimproved value and a value determined or assessed under section 39(1) of the land or any one or more of those values; to value means to determine or assess those values or any one or more of them; and determination of value or valuation means a determination or assessment of those values or any one or more of them.*

## Valuation Methodology

As indicated above under Legislative Provisions the Valuation of Land Act specifies the methodology undertaken with respect to the determination of Unimproved Values which applies to rating within the Shire. In essence valuations are a statutory method based on some form of multiple of the applicable rents charged for pastoral leases or mining tenements as outlined in the extracts from Valuation of Land Act 1978 under the Legislative Provisions section above. The exact multiplier varies according to the type of lease or license. As such there is no uniform base or methodology.

### Pastoral

The actual methodology in establishing rents for pastoral properties is as undertaken by the Minister for Lands. As part of the methodology examination of the potential carrying capacity (PCC) of the property is undertaken.

The PCC is defined as being the estimated number of livestock equivalents that can be carried annually over the long-term on a lease, while maintaining or improving rangeland condition. It assumes that all pasture types are in good rangeland condition (that is the potential for producing palatable pasture hasn't been reduced), the area is fully developed (particularly with respect to water point distribution and placement) and available to livestock, all feral herbivores are under control, and good grazing management is practiced. The estimate is the average carrying capacity across the full range of seasonal conditions. The determination of PCC involves an understanding of each land unit's ability to support sustained livestock grazing.

Landgate periodically reviews this assessment with any changes to flowing through to the rents charge annually. In addition, an annual adjustment is made each year by the rate of change in the Perth All Groups Consumer Price Index (CPI) over the preceding year. The valuation is then set as 20 times the annual rent.

### *Mining*

With respect to Mining Tenement the Department of Mines, Industry Regulation and Safety determines the relevant rents applicable annually for each type of mining tenement or license. Amounts also vary according to the area of the license, number of blocks involved and number of years. The rationale for the setting of these fees and charges is unknown. Each type of mining tenement or license will also attract a different multiplier ranging from 0.25 to 5 depending on the circumstances.

### *Mining Camps*

Unlike other Shires within the region, Murchison has no mining camps with GRV Valuations. As it's difficult to determine an Gross Rental Valuer General applies a % of the Capital Value as a surrogate.

### *Net Effect*

The net effect of these requirements provides for valuations that appear to have little or no equity in part as each approach is different and its impossible to meaningfully rationales each. Rents and valuations for the pastoral sector has some form of occupational assessment with the 2024 CPI adjustment being 2.91% whilst for mining it appears to be set arbitrarily on an annual basis. An objective determination of "natural growth" is difficult if not impossible and probably unattainable.

For instance, compounding this situation it appears that pastoral rents and valuations have zero or perhaps negative change since 2015 whilst mining rents and valuations have risen for between 52% and 100%. This results in significant inequities which local government rating attempts to address. It also explains why the mining rates have understandably risen as a result.

## **A Value and Principle Approach**

Through the Local Government Act 1995, Part 6, the Western Australian Parliament has conferred upon local government the power to levy and collect property tax in the form of rates. Property taxes with rare exemptions, are not fees for service or relate to directly or indirectly an any specific services provided by the Shire. Just like income tax they are a just that, a tax; with the property owner responsible for paying, although it is doubtful whether all ratepayers would necessarily see this in this light.

The application of Councils rate and budget setting are partly outlined in the Minister's policy approach when exercising his / her discretionary powers in relation to Minimum Payments, and differential rating with key values of **objectivity, fairness and equity, consistency, transparency, and administrative efficiency** required to be demonstrated. So long as Council meets these criteria the rating regime should comply.

However, this does not really provide much guidance when it comes to determining matters such as the levels and nexus between differential rates and minimums or any specific justification. As with all taxation systems there are various well-established principles that have been applied in other local government jurisdictions. Some of these seem to have been included in the above values but perhaps the most useful in this regard a few points to consider.

Does the tax burden fall appropriately across different classes of ratepayers? Equity is a subjective concept that is difficult to define. What is considered fair for one person may be considered unfair for another. There are two main equity concepts used to guide the development of rating strategies (and taxation more generally): namely the Benefit Principle (Horizontal Equity) and Capacity to Pay Principle (Vertical Equity).

### *Benefit Principle*

Taxpayers should receive some benefits from paying tax, but not necessarily to the extent of the tax paid. Ratepayers in similar situations should pay similar amounts (ensured mainly by accurate property

valuations undertaken in a consistent manner, their classification into homogenous property classes and the right of appeal against valuation).

Example of this is the application of a fixed charge or minimum rate component of a rating system; although the minimum payment example applies on a 'sliding' scale and unlike the fixed charge is not applied equally to all ratepayers.

In many local government jurisdictions this must be applied the same across all differential rate sectors whilst in Western Australia it can vary between differential rates sectors, although in doing so it could be argued that it weakens this principle.

#### *Capacity to Pay Principle*

In levying taxes, the ability of the taxpayer to pay the tax must be considered. Those who are better off should pay more than those worse off (the rationale applies for the use of progressive and proportional income taxation. It implies a "relativity" dimension to the fairness of the tax burden).

Example of this is the rate in the \$ component and differential rate classification. How this is balanced is open to question. Benchmarking with other local governments are a useful exercise although only provides a guide.

### Rating Nuances

A few rating nuances.

- i There is a common misconception that rates are directly set by property values when in fact they are only derived in part from them after Council has considered a raft of budget and equity considerations.
- ii If property's value increase generally due to market forces by say 10%, rarely do rates increase by that amount and if property values decline, rates do not normally reduce. In each instance the rate in the \$ and potentially the minimum rate is adjusted.

This situation is however complicated where statutory non-market driven valuations are used and where land value is used as the base especially when different methods are used to determine the property value. Unlike Capital Value which has a mix of market driven and capital development components to a property's Valuation Unimproved Value does not. This means that increases property value by default means that rates will increase.

- iii Property valuations are a surrogate for income when it comes to the application of the Capacity to Pay Principle, even though this may not reflect in a personal sense. Just because a property valuation is higher than another doesn't necessarily mean that owner has an actual greater capacity to pay, just that on proportional basis they will attract under this principle a larger proportion of rates levied.
- iv For properties that have a perpetual life and continue to exist from one year to the next, when property valuations increase through market forces, in reality there may be no change to the rates base but as indicated in point ii above there will be a growth due to assessment of pastoral or mining rents.

If, however, a property has its GRV expanded by a capital development or subdivision or say a new tenement or changes its rating category then that is often termed "natural growth." If that element is not segmented for analysis purposes, then a rates base does not grow, adversely affecting the financial capacity of the local government and leads to new "growth" ratepayers subsidising old ones. This situation also applies reverse where a property such as a mining tenement or lease ceases to exist and disappears from the rates base.

As a result, any increase in the rate should be expressed in terms of a % revenue increase "*excluding natural decline or growth.*"

However, as indicated in point ii above for UV properties this situation is far less clear as there is no easy identifiable increase through natural growth as would be the case for GRV or Capital Values which apply in other rating systems.

Given that the Government sets rents and has significant increased mining rents and hence valuations, then it is not unreasonable to assume that this aspect could be considered as a form of growth which would then potentially attract growth in rates.

- v For properties such as in the mining sector that do not have a perpetual life and are often highly speculative and can come and go regularly, property numbers and valuations from year can vary markedly. This makes it more difficult to treat in the same manner as perpetual life properties, in part as the use of the capacity pay principle may be relatively short lived and often any rates levied do not necessarily remain a charge on the land.

Yet the entire value of the infrastructure and services provided by the Shire are also available to all ratepayers regardless and invariably this can only be addressed through differential rating. Not unreasonably high to very high differentials could be expected.

- vi With perhaps the exception of perpetual life mining type properties given the vagaries and variables of valuations, differential rates, minimum rates and rates in the \$, the best and least unreliable comparator is properties actual rates from one year to another and on sector and a district wide basis the average rate in a sector or the average rate for those properties which have had the most common % change in their valuation.

## Rates Analysis

Like the previous years, benchmarking included comparisons with neighbouring Shires. From 2021/22, 2022/23 the depth of analysis expanded with the addition of two additional sparsely populated Shires more akin in makeup with Murchison and with a far more expansive comparison was undertaken. This year's analysis has been further refined and from year to year we continue to do so.

As indicated in the attached (*Rates Analysis Details*), whilst such an exercise is far from perfect and not conclusive but are common themes.

Like all local governments the Grants Commission undertakes a more systematic amongst other things to establish an average local governments rate capacity and with it an assessed level applied to each local government. This analysis is also presented as is the SEIFA index of advantage and disadvantage.

The following tables and graphs are attached. Summary comments are also shown.

## Benchmarking

### Fig 1 Valuation Base \$

*Provided as the "base" as this aspect is not subject to Council Policy influences. Murchison has way and far the smallest valuation base.*

### Fig 2 Average Valuations \$

*Murchison's average UV Valuation for the mining sector is significantly greater all of the others. However, we are the other Shire without GRV rates which do not relate to mining camps.*

### Fig 3 No of Rateable Properties

*Murchison has way and far the smallest no of rateable properties.*

### Fig 4 Rate Revenue \$

*Provided as the "base" as this aspect is not subject to Council Policy influences. Murchison is way and far the smallest rate base.*

### Fig 5 Rate Revenue Growth \$

*Provided as the "base" as this aspect is not subject to Council Policy influences. Due to the smaller size of Murchison's rate base growth is way and far the smallest notwithstanding the 2024 correction which had a one-off larger impact than normal.*

### Fig 6 Rate Revenue by Sector %

*On a % but not \$ basis Murchison has a higher contribution from the pastoral sector, but this is largely a reflection of the smaller amount of mining activity compared to other local governments in the region and due to the Shires; 2024 correction.*

### Fig 7 Average Rates by Sector \$

*The average mining rates paid in Murchison on the surface are well much greater than those of other Shires. This can partly be explained by the small size of the mining sector compared to other local governments but also that Murchison's Mining Tenements have higher valuations.*

### Fig 8 Rate Cents in \$ by Sector

*The Pastoral Rate in the \$ appears slightly higher than other areas whilst the Mining and Exploration Rates in the \$ appear low compared to others. This suggests that some other Shires may be keeping their pastoral rate low and compensating this through the mining sector. However as indicated under points i and vi above under Rating Nuances; rates in the \$ are not a good comparator per se as local nuances are not taken into account.*

### Fig 9 Highest Differential Rate in \$ v Pastoral Rate in the \$

*In 2023 the Mining Rate differential for Murchison appeared very high compared to others but as other figs show there are a range of relevant reasons. The Threshold triggering requirements to obtain Ministerial Approval is also shown which now shows the effect of the 2024 correction.*

- Fig 10 % of ratepayers based on Minimum Payment  
*No major difference compared to others in the region.*
- Fig 11 Min UV Rates Comparison \$  
*Min UV Rates for Murchison appear within the parameters of others. However, the amount is really a function of the rates base and equity considerations.*
- Fig 12 % of Pastoral Properties vs Others  
*The apparent larger % numbers for Murchison compared to others merely reflects the smaller % of mining properties compared to others.*
- Fig 13 UV Rates Comparison as % of Rates Base.  
*In % terms the Pastoral sector in Murchison appears to contribute to greater extent than other areas most likely reflecting the lack of GRV rates*
- Fig 14 Min Rates  
*Min Rates for Murchison are within parameters of others. However, the amount is really a function of the rates base and equity considerations with a modest increase potentially justified.*
- Fig 15 Grant Commission 3 Year Average Rates Assessments 2025-26 \$  
*Grants Commission have assessed Murchison as having capacity to lift rates in the pastoral and mining sectors. This situation is not dissimilar to most other Shires.*
- Fig 16 Grants Commission 3 Year Average Rates Comparison (%)  
*Grants Commission have assessed Murchison as having capacity to lift rates in the pastoral sectors but also conversely reduce rates in the mining sector. However, this situation is not dissimilar to most other Shires.*
- Fig 17 Non-Current Assets \$  
*This shows a general snapshot of the value of assets that each Shire is required to manage and provides some broad context to the comparison as rate revenue is a significant source of own source funds. By comparison Murchison has a moderately large infrastructure component to manage but as shown elsewhere has the smallest rate base by some measure*
- Fig 18 Depreciation Non-Current Assets  
*As per Fig 17*
- Fig 19 Rates as a % of Depreciation.  
*This highlights the importance of lifting overall levels of rate revenue as the proportion is very low, especially as there will be likely increase in new or upgraded assets which will need to be funded and replaced over time.*
- Fig 20 Revenue Rates & Grants Commission 2022-23 (\$)  
*This shows the continued lack of rate revenue compared to others and thereby greater reliance on Grants Commission Revenue, a situation that is supposed to happen under the Grant Commission Methodology.*
- Fig 21 Revenue Rates & Grants Commission %  
*As per Fig 20 but also shows the larger road network required to be serviced compared to others, a situation that also arises as Murchison has no State Highway funded by Main Roads WA servicing the Shire within its boundary.*
- Fig 22 Mining Rent Changes from 2016 base %  
*It shows that the Government through setting its fees and charges has significantly lifted mining rents and thereby valuations for mining tenements and by implication local rates.*
- Fig 23 Socio Economic Indexes for Australia SEIFA 2021  
*Murchison has the third lowest Economic Resources SEIFA Index and the lowest Socio-Economic Disadvantage SEIFA Index.*
- Fig 24 Socio Economic Indexes (Decile) for Australia SEIFA 2021  
*Murchison is in the bottom 10% decile nationally for the Economic Resources SEIFA Index and the Socio-Economic Disadvantage. Most of the Murchison Shires are in similar situations.*

## Murchison Comparisons

- Fig A Murchison Grants Commission Average Rates Yearly Comparison \$  
*This shows the start of a policy approach to lift the quantum of rate revenue and in doing so distribute rate revenue across sectors with increases in the Pastoral and Prospecting & Exploration Sector but with a reduction in the Mining Sector.*
- Fig B Murchison Differential Rates History  
*This shows empirically a reduction in the ratio of differentials between the mining and pastoral sectors over time. In 2023/24 for the first time the maximum differential has fallen below 2.0 as per the Council's then policy aim*
- Fig C Murchison Average Valuation Changes from 2016 base %  
*This shows the increased valuation base in the mining and prospecting and exploration sectors.*
- Fig D Murchison Average Rates Changes from 2016 base %  
*This shows the increased rates that result from increased valuation base in the mining and prospecting and exploration sectors*
- Fig E UV Valuations  
*Shows decline in Pastoral Valuations relative to Mining over the period. Both sectors have stable numbers. Exploration sector has risen significantly mainly as numbers have changed dramatically.*
- Fig F Sector UV Rates  
*Shows relativity between sectors. Mining sector has risen significantly whilst Pastoral Sector has seen minimal change. Both sectors have stable numbers. Exploration sector has declined significantly mainly as numbers have changed dramatically.*
- Fig G UV Sector Average Rates  
*See Comments below*
- Fig H UV Pastoral Average Rates  
*Pastoral Sector has gradual change with major uplift correction in 2024.*
- Fig I UV Mining Average Rates  
*Mining Sector has seen moderate change but with greater net effect and a reduction in 2024 as part of a major correction.*
- Fig J UV Exploration Average Rates  
*Exploration Sector has seen steady significant growth from a low base with a major uplift correction in 2024.*

## Other Observations

The following observations are also noted.

- 1 The Mining rate appears to be too high in comparison to other rating categories. However, as outlined in *DLGSC Rates Detailed Discussion Paper* a differential of 4 times the lowest differential rate has been suggested instead of the current level requiring rates to obtain Ministerial approval. This implies a recognition that large differentials are not exceptional and as indicated in Fig 22 are substantially driven by mining tenement rents as set by the State Government
- 2 As shown Murchison's rate base is very very much smaller by some margin in comparison with others. Other Shires also have larger numbers within the Other (Mining and Other GRV) than Murchison. By contrast Murchison has a more infrastructure to manage relative to our rates base so the current differences are in part explainable.
- 3 Even though the Pastoral Rate makes up a small percentage of the rates base the average rate appears low in comparison and in 2021/22 a program to lift this commenced. Given the then apparent and arguable overreliance on the mining sector, lifting the pastoral rates was considered appropriate and in 2023/24 this objective could more or less be considered as having been achieved.

- 4 As indicated in the previous analysis in a number of figures there was a significant inequity between the current mining and pastoral rate. The 2023 differential of 5.05 (even though reducing) was considered too large. When one considers that the rating methodology ignores capital improvements, which are mainly only applicable to pastoral properties, then this inequity is further compounded hence the 2024 correction to lower this differential .
- 5 The current average rate for a pastoral property of \$4,600 is marginally higher than for the Prospecting and Exploration (\$3,667) but pails into insignificance compared the average rates of \$29,406 for a mining. It is also 76% below the Shire of Upper Gascoyne which is perhaps the closest comparator.
- 6 Mining rate revenue of \$441,085 which is 55% of the rates base derived from just 15 properties. Such a heavy dependence is a potential risk which in part has been addressed in a 2024 correction.
- 7 The proportion of rate revenue as related to Councils recurrent works is extremely low. This makes Murchison more reliant than many on external grants such as grants commission, roads and flood damage and represents a potential risk financially if funding in these aspects are reduced.
- 8 Most local governments will improve the levels of service and undertake new works and upgrade assets. This in itself partly justifies an increase in rates. In our instance we have already substantially increased our asset base through new works and have an expanded works program to deliver including significant investment in road infrastructure with the upgrade on the Carnarvon-Mullewa Road inn part predicated on a near future expanded mining industry. This provides ample justification for an increase in rates and increase in differential.

### Local Rates Rationale

Whilst benchmarking with Shires provides a useful guide, modelling local rates and changes in valuations needs to be undertaken. This is done on an annual basis once details of new valuations arrive.

Under the current methodology Local Government has limited options available to with respect to raising rates but needs to ensure long term financial sustainability it being incumbent that a long-term strategic approach be undertaken.

Essentially one can only control the controllables. For instance, local government it can only control through its decision-making aspects such as what it spends its money on, what fees and charges it can levy and what rates are derived. Virtually all other aspects a local government can address by way of influence, not direct control.

For Murchison like all local governments Rates are by and far the largest component in revenue raising. Whilst rates are small compared with grant revenue nevertheless, they are essential, and yield should be maximised.

### Strategic Rates Approach

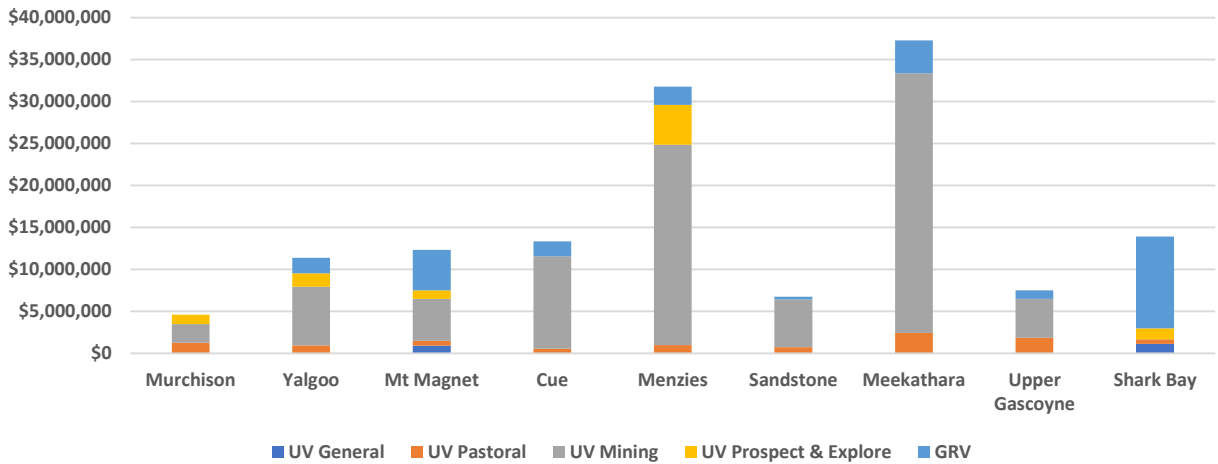
It is essential that from a policy perspective option for future rate scenarios are explored with analysis tying into Council's Long Term Financial Plan. This is done annually and also ensure that in comparative terms between each year, that as far as practicable, aspects associated with natural growth or decline are ignored.

### Rates Analysis Details

Details of Rates Analysis & Benchmarking undertaken is attached.

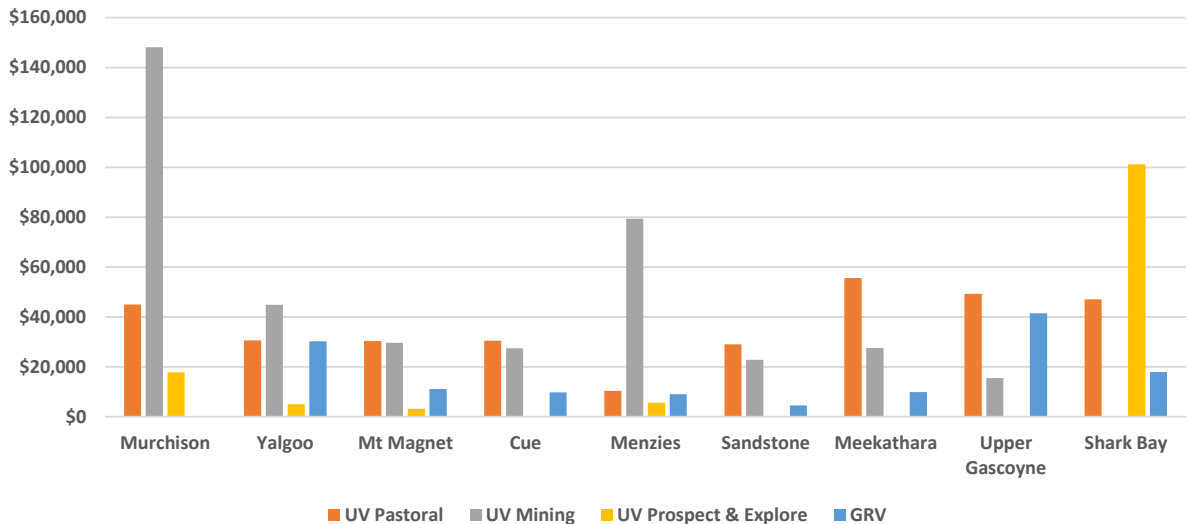
Murchison Shire - Rates Analysis Details - May 2026

Fig 1 Valuation Base \$



|                       |             |             |             |              |              |             |              |             |              |
|-----------------------|-------------|-------------|-------------|--------------|--------------|-------------|--------------|-------------|--------------|
| UV General            | \$0         | \$0         | \$915,000   | \$0          | \$0          | \$0         | \$0          | \$0         | \$1,148,381  |
| UV Pastoral           | \$1,260,849 | \$947,591   | \$576,157   | \$549,574    | \$997,652    | \$726,058   | \$2,447,227  | \$1,872,786 | \$518,109    |
| UV Mining             | \$2,221,215 | \$7,009,948 | \$5,012,769 | \$11,022,543 | \$23,877,136 | \$5,701,057 | \$30,927,973 | \$4,628,300 | \$0          |
| UV Prospect & Explore | \$1,121,197 | \$1,563,643 | \$1,000,274 | \$0          | \$4,724,654  | \$0         | \$0          | \$0         | \$1,315,612  |
| GRV                   | \$0         | \$1,874,105 | \$4,839,024 | \$1,787,166  | \$2,190,310  | \$329,180   | \$3,913,062  | \$995,873   | \$10,949,985 |

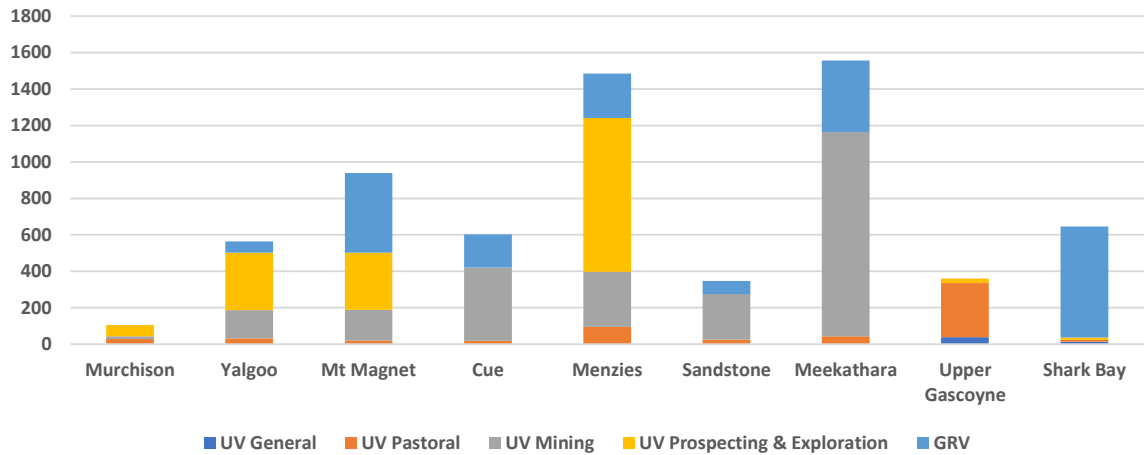
Fig 2 Average Valuations \$



|                       |           |          |           |          |          |          |          |          |           |
|-----------------------|-----------|----------|-----------|----------|----------|----------|----------|----------|-----------|
| UV General            | \$0       | \$0      | \$915,000 | \$0      | \$0      | \$0      | \$0      | \$0      | \$88,337  |
| UV Pastoral           | \$45,030  | \$30,567 | \$30,324  | \$30,532 | \$10,392 | \$29,042 | \$55,619 | \$49,284 | \$47,101  |
| UV Mining             | \$148,081 | \$44,936 | \$29,661  | \$27,419 | \$79,326 | \$22,804 | \$27,614 | \$15,531 | \$0       |
| UV Prospect & Explore | \$17,797  | \$4,964  | \$3,186   | \$0      | \$5,591  | \$0      | \$0      | \$0      | \$101,201 |
| GRV                   | \$0       | \$30,228 | \$11,099  | \$9,766  | \$9,014  | \$4,572  | \$9,957  | \$41,495 | \$17,980  |

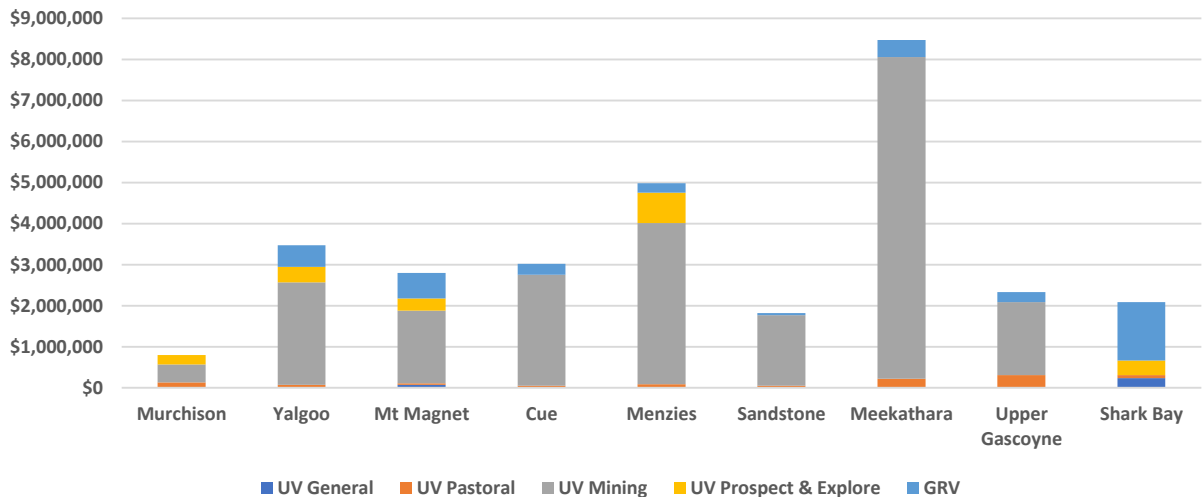
Murchison Shire - Rates Analysis Details - May 2026

Fig 3 No of Rateable Properties



|                              |    |     |     |     |     |     |      |     |     |
|------------------------------|----|-----|-----|-----|-----|-----|------|-----|-----|
| UV General                   | 0  | 0   | 1   | 0   | 0   | 0   | 0    | 38  | 13  |
| UV Pastoral                  | 28 | 31  | 19  | 18  | 96  | 25  | 44   | 298 | 11  |
| UV Mining                    | 15 | 156 | 169 | 402 | 301 | 250 | 1120 | 0   | 0   |
| UV Prospecting & Exploration | 63 | 315 | 314 | 0   | 845 | 0   | 0    | 24  | 13  |
| GRV                          | 0  | 62  | 436 | 183 | 243 | 72  | 393  | 0   | 609 |

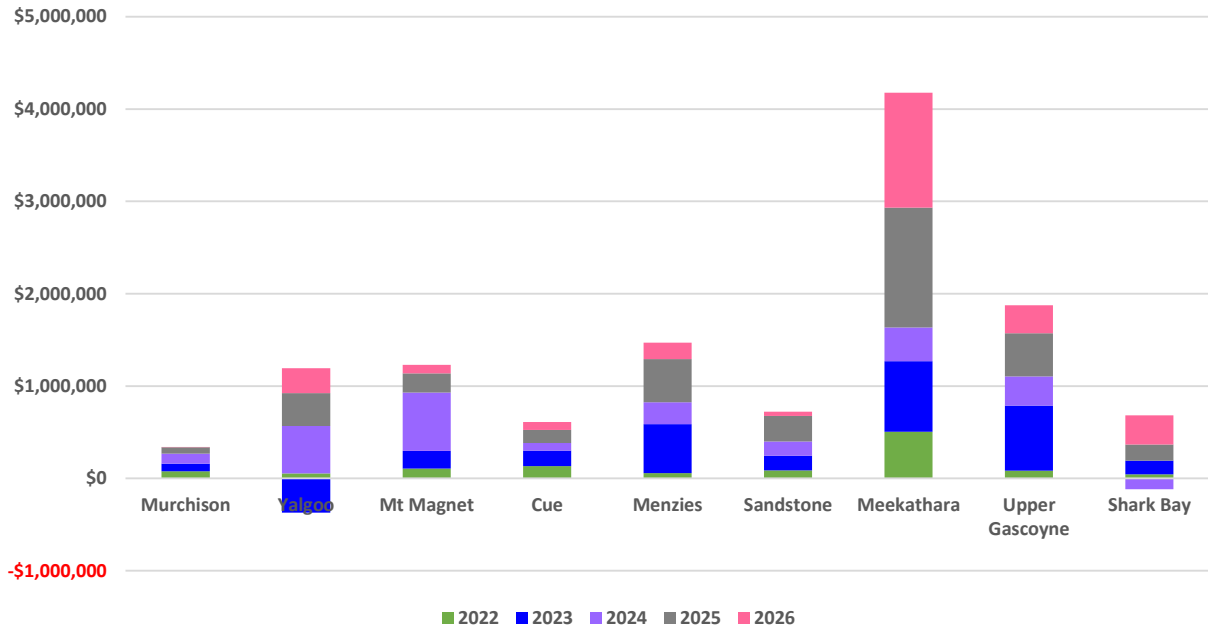
Fig 4 Rate Revenue \$ (excl Miscellaneous Mining Licences)



|                       |                  |                    |                    |                    |                    |                    |                    |                    |                    |
|-----------------------|------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| UV General            | \$0              | \$0                | \$68,168           | \$0                | \$0                | \$0                | \$0                | \$0                | \$235,885          |
| UV Pastoral           | \$128,806        | \$74,447           | \$40,855           | \$49,857           | \$86,762           | \$51,220           | \$216,172          | \$307,867          | \$69,945           |
| UV Mining             | \$441,085        | \$2,496,200        | \$1,773,511        | \$2,706,586        | \$3,923,508        | \$1,718,988        | \$7,843,850        | \$1,782,155        | \$0                |
| UV Prospect & Explore | \$231,029        | \$375,634          | \$292,639          | \$0                | \$739,947          | \$0                | \$0                | \$0                | \$355,965          |
| GRV                   | \$0              | \$526,923          | \$625,505          | \$263,558          | \$232,634          | \$53,175           | \$414,934          | \$240,035          | \$1,421,814        |
| <b>2026</b>           | <b>\$800,919</b> | <b>\$3,473,203</b> | <b>\$2,800,678</b> | <b>\$3,020,000</b> | <b>\$4,982,851</b> | <b>\$1,823,383</b> | <b>\$8,474,956</b> | <b>\$2,330,057</b> | <b>\$2,083,609</b> |
| <b>2025</b>           | <b>\$799,547</b> | <b>\$3,203,094</b> | <b>\$2,707,880</b> | <b>\$2,935,863</b> | <b>\$4,805,190</b> | <b>\$1,779,677</b> | <b>\$7,228,209</b> | <b>\$2,027,760</b> | <b>\$1,766,145</b> |
| <b>2024</b>           | <b>\$730,186</b> | <b>\$2,848,778</b> | <b>\$2,498,630</b> | <b>\$2,793,465</b> | <b>\$4,335,810</b> | <b>\$1,500,354</b> | <b>\$5,931,927</b> | <b>\$1,560,497</b> | <b>\$1,592,127</b> |
| <b>2023</b>           | <b>\$623,918</b> | <b>\$2,333,485</b> | <b>\$1,868,548</b> | <b>\$2,710,409</b> | <b>\$4,100,270</b> | <b>\$1,345,068</b> | <b>\$5,566,213</b> | <b>\$1,245,149</b> | <b>\$1,709,783</b> |
| <b>2022</b>           | <b>\$541,927</b> | <b>\$2,705,463</b> | <b>\$1,677,330</b> | <b>\$2,544,643</b> | <b>\$3,568,434</b> | <b>\$1,189,178</b> | <b>\$4,803,850</b> | <b>\$538,323</b>   | <b>\$1,561,378</b> |
| <b>2021</b>           | <b>\$464,017</b> | <b>\$2,651,808</b> | <b>\$1,569,799</b> | <b>\$2,410,615</b> | <b>\$3,512,398</b> | <b>\$1,102,056</b> | <b>\$4,297,568</b> | <b>\$456,119</b>   | <b>\$1,518,019</b> |

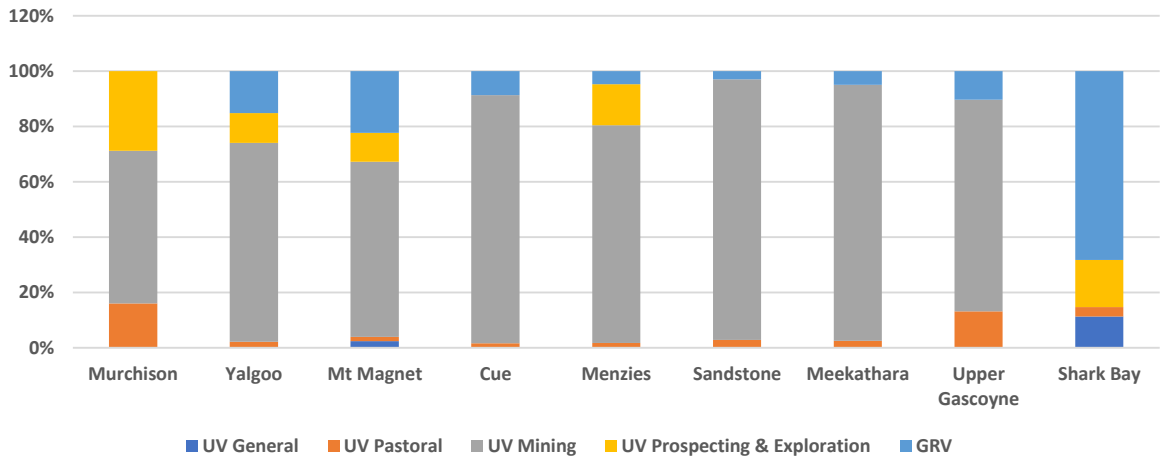
Murchison Shire - Rates Analysis Details - May 2026

Fig 5 Rate Revenue Growth 2021 to 2025 \$



|      |           |            |           |           |           |           |             |           |            |
|------|-----------|------------|-----------|-----------|-----------|-----------|-------------|-----------|------------|
| 2022 | \$77,910  | \$53,655   | \$107,531 | \$134,028 | \$56,036  | \$87,122  | \$506,282   | \$82,204  | \$43,359   |
| 2023 | \$81,991  | -\$371,978 | \$191,218 | \$165,766 | \$531,836 | \$155,890 | \$762,363   | \$706,826 | \$148,405  |
| 2024 | \$106,268 | \$515,293  | \$630,082 | \$83,056  | \$235,540 | \$155,286 | \$365,714   | \$315,348 | -\$117,655 |
| 2025 | \$69,362  | \$354,316  | \$209,250 | \$142,398 | \$469,380 | \$279,323 | \$1,296,282 | \$467,263 | \$174,017  |
| 2026 | \$1,372   | \$270,110  | \$92,798  | \$84,137  | \$177,661 | \$43,706  | \$1,246,747 | \$302,297 | \$317,464  |

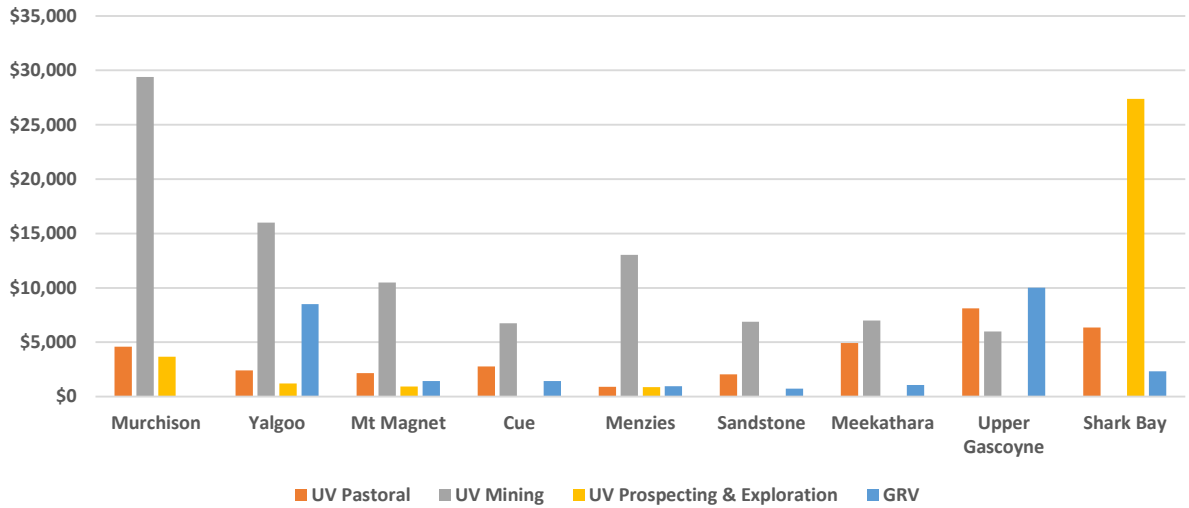
Fig 6 Rate Revenue by Sector %



|                              |     |     |     |     |     |     |     |     |     |
|------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| UV General                   | 0%  | 0%  | 2%  | 0%  | 0%  | 0%  | 0%  | 0%  | 11% |
| UV Pastoral                  | 16% | 2%  | 1%  | 2%  | 2%  | 3%  | 3%  | 13% | 3%  |
| UV Mining                    | 55% | 72% | 63% | 90% | 79% | 94% | 93% | 76% | 0%  |
| UV Prospecting & Exploration | 29% | 11% | 10% | 0%  | 15% | 0%  | 0%  | 0%  | 17% |
| GRV                          | 0%  | 15% | 22% | 9%  | 5%  | 3%  | 5%  | 10% | 68% |

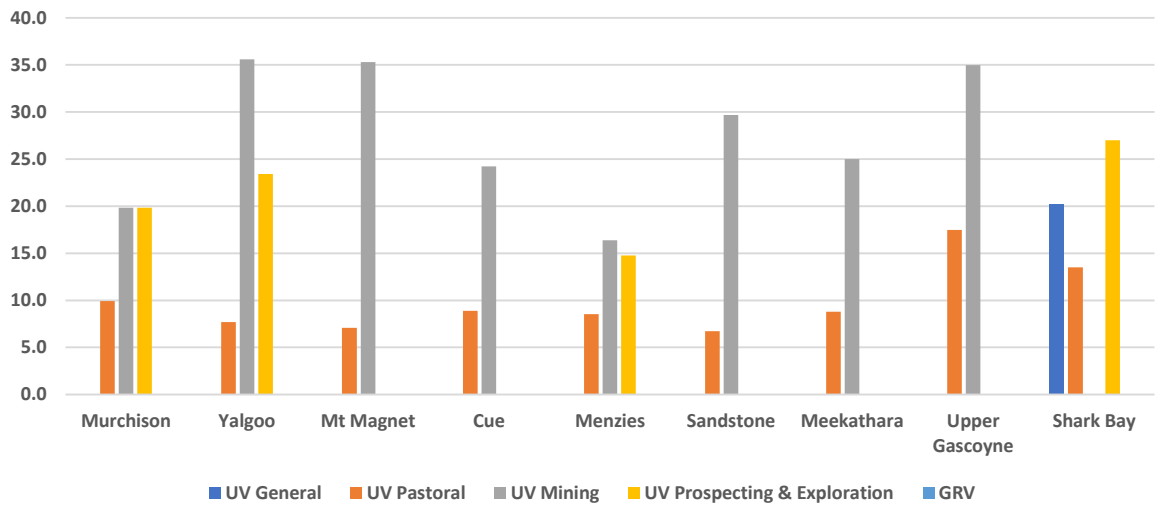
Murchison Shire - Rates Analysis Details - May 2026

Fig 7 Average Rates by Sector \$



|                              |          |          |          |         |          |         |         |          |          |
|------------------------------|----------|----------|----------|---------|----------|---------|---------|----------|----------|
| UV General                   | \$0      | \$0      | \$68,168 | \$0     | \$0      | \$0     | \$0     | \$0      | \$18,145 |
| UV Pastoral                  | \$4,600  | \$2,402  | \$2,150  | \$2,770 | \$904    | \$2,049 | \$4,913 | \$8,102  | \$6,359  |
| UV Mining                    | \$29,406 | \$16,001 | \$10,494 | \$6,733 | \$13,035 | \$6,876 | \$7,003 | \$5,980  | \$0      |
| UV Prospecting & Exploration | \$3,667  | \$1,192  | \$932    | \$0     | \$876    | \$0     | \$0     | \$0      | \$27,382 |
| GRV                          | \$0      | \$8,499  | \$1,435  | \$1,440 | \$957    | \$739   | \$1,056 | \$10,001 | \$2,335  |

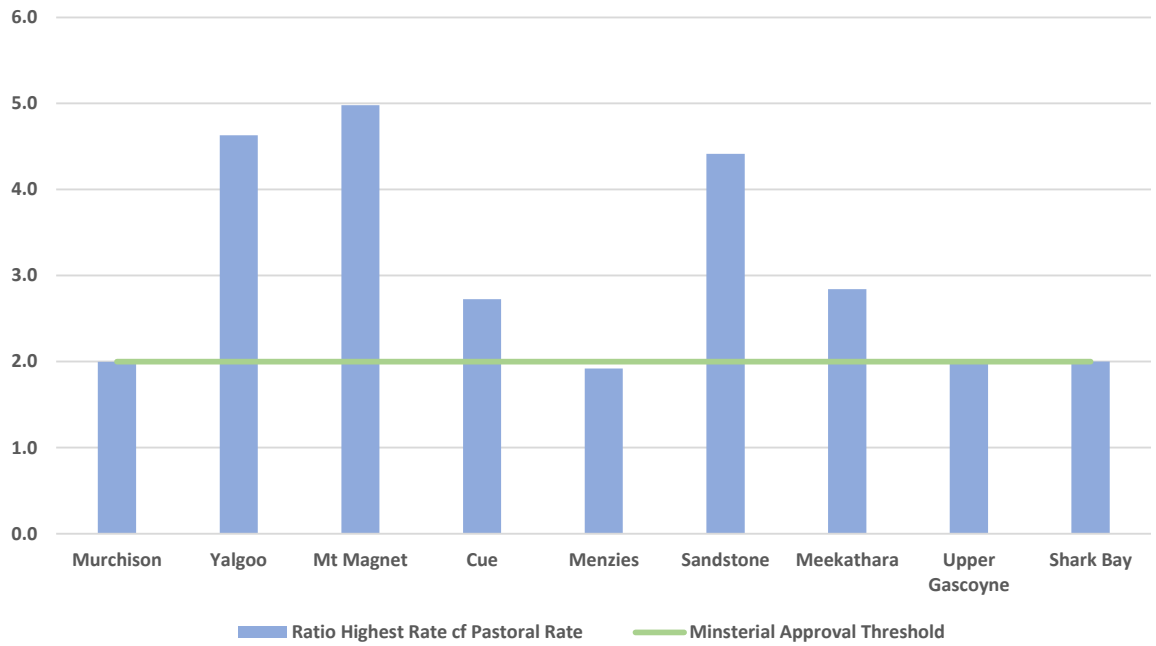
Fig 8 Rate cents in \$ by sector



|                              |      |      |      |      |      |      |      |      |      |
|------------------------------|------|------|------|------|------|------|------|------|------|
| UV General                   | 0.0  | 0.0  | 0.0  | 0.0  | 0.0  | 0.0  | 0.0  | 0.0  | 20.3 |
| UV Pastoral                  | 9.9  | 7.7  | 7.1  | 8.9  | 8.5  | 6.7  | 8.8  | 17.5 | 13.5 |
| UV Mining                    | 19.8 | 35.6 | 35.3 | 24.2 | 16.4 | 29.7 | 25.0 | 35.0 | 0.0  |
| UV Prospecting & Exploration | 19.8 | 23.4 | 0.0  | 0.0  | 14.8 | 0.0  | 0.0  | 0.0  | 27.0 |
| GRV                          | 0.0  | 0.0  | 0.0  | 0.0  | 0.0  | 0.0  | 0.0  | 0.0  | 0.0  |

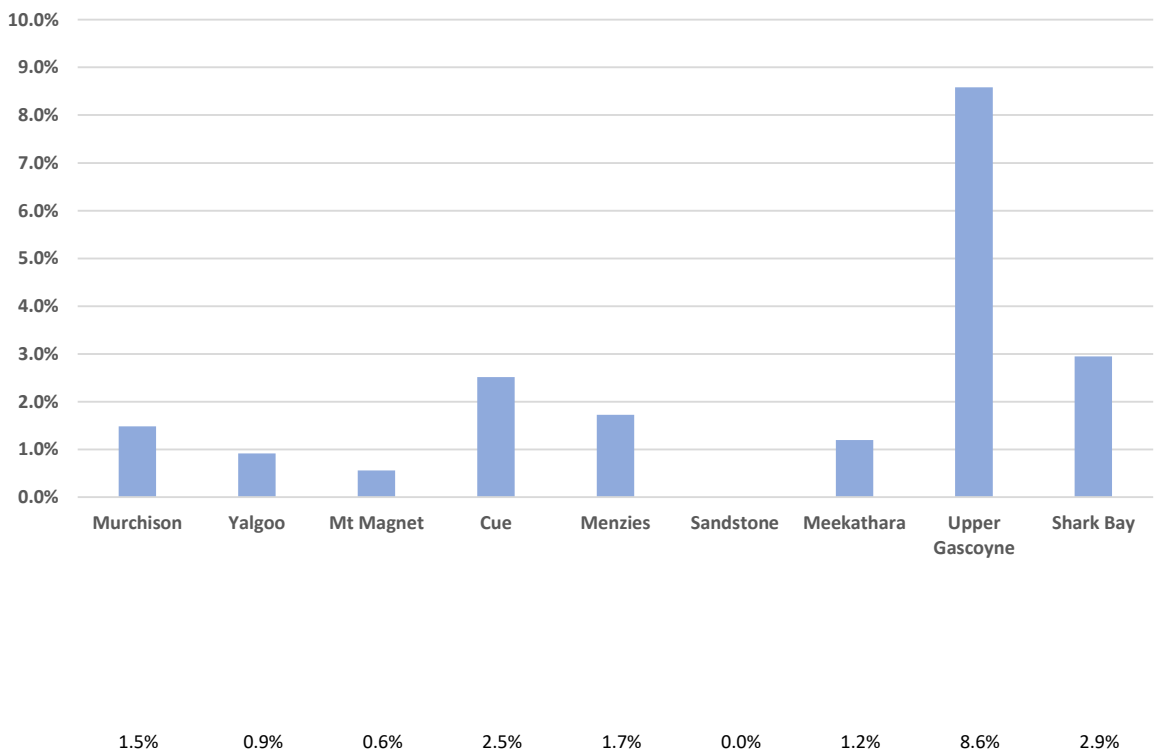
Murchison Shire - Rates Analysis Details - May 2026

Fig 9 Highest Differential Rate in \$ vs Pastoral Rate



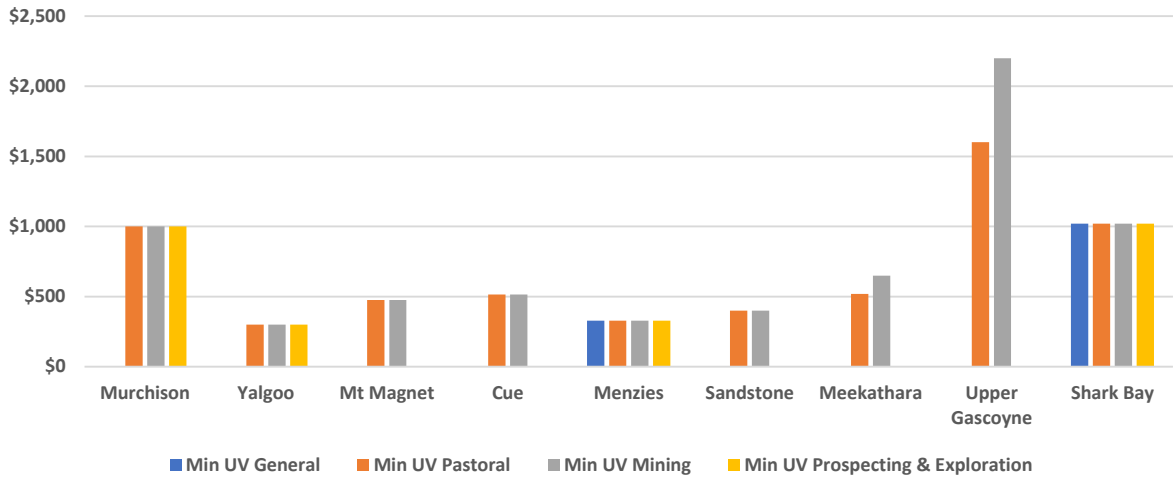
|                                     |     |     |     |     |     |     |     |     |     |
|-------------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| Ratio Highest Rate of Pastoral Rate | 2.0 | 4.6 | 5.0 | 2.7 | 1.9 | 4.4 | 2.8 | 2.0 | 2.0 |
| Ministerial Approval Threshold      | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 |

Fig 10 % of Ratepayers on Minimum Payment



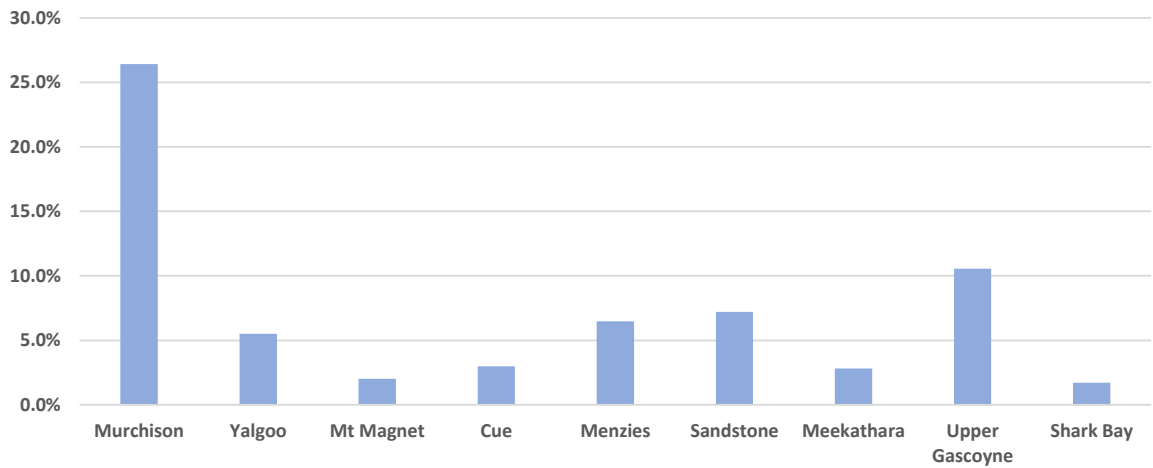
Murchison Shire - Rates Analysis Details - May 2026

Fig 11 min UV Rates Comparison \$



|                                  |         |       |       |       |       |       |       |         |         |
|----------------------------------|---------|-------|-------|-------|-------|-------|-------|---------|---------|
| Min UV General                   | \$0     | \$0   | \$0   | \$0   | \$328 | \$0   | \$0   | \$0     | \$1,020 |
| Min UV Pastoral                  | \$1,000 | \$300 | \$475 | \$515 | \$328 | \$400 | \$518 | \$1,600 | \$1,020 |
| Min UV Mining                    | \$1,000 | \$300 | \$475 | \$515 | \$328 | \$400 | \$650 | \$2,200 | \$1,020 |
| Min UV Prospecting & Exploration | \$1,000 | \$300 | \$0   | \$0   | \$328 | \$0   | \$0   | \$0     | \$1,020 |

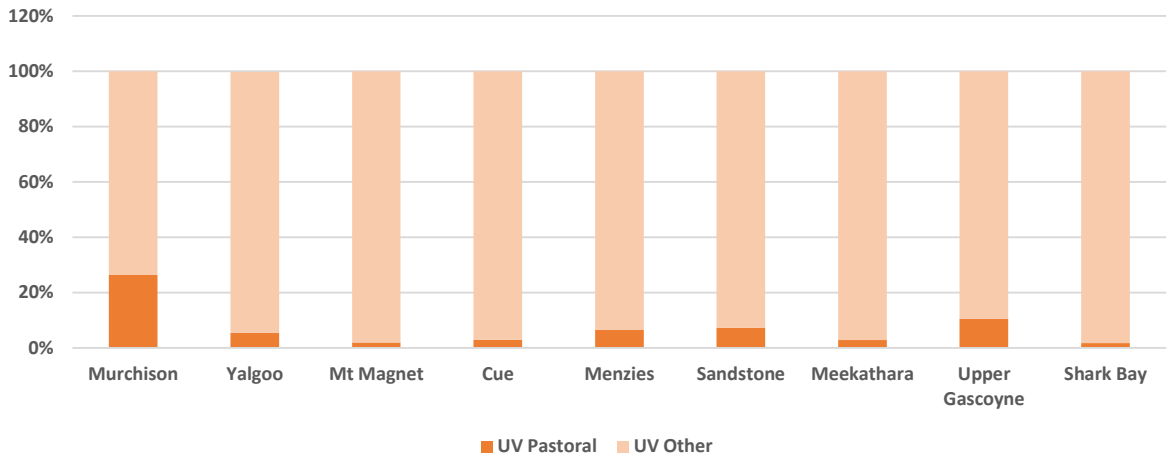
Fig 12 % of Pastoral Properties vs Others



|             |       |      |      |      |       |      |       |       |      |
|-------------|-------|------|------|------|-------|------|-------|-------|------|
| %           | 26.4% | 5.5% | 2.0% | 3.0% | 6.5%  | 7.2% | 2.8%  | 10.6% | 1.7% |
| UV Pastoral | 28    | 31   | 19   | 18   | 96    | 25   | 44    | 38    | 11   |
| UV Other    | 78    | 533  | 920  | 585  | 1,389 | 322  | 1,513 | 322   | 635  |

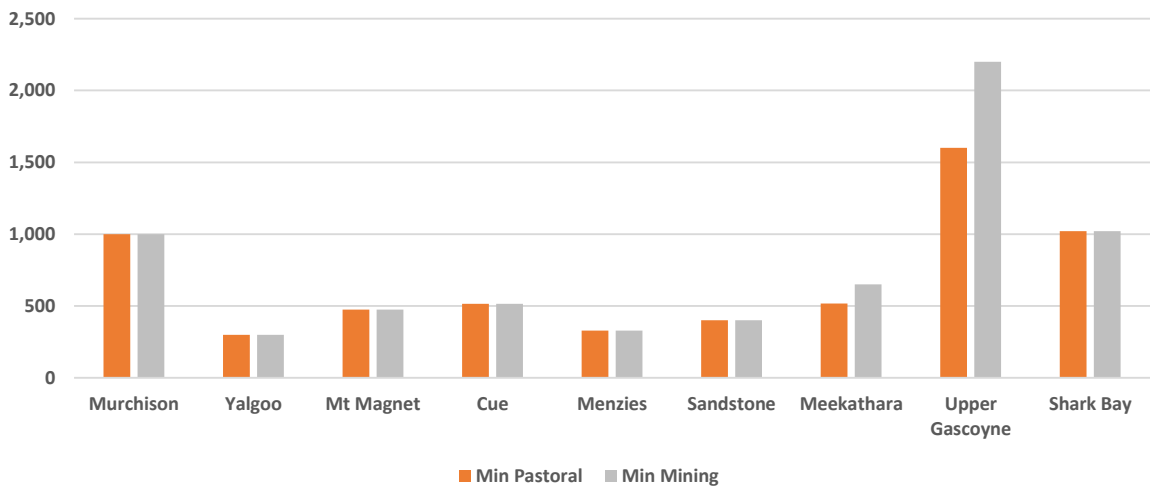
Murchison Shire - Rates Analysis Details - May 2026

Fig 13 UV Pastoral Rates Comparison % of Rates Base



|             |     |     |     |     |     |     |     |     |     |
|-------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| UV Pastoral | 26% | 5%  | 2%  | 3%  | 6%  | 7%  | 3%  | 11% | 2%  |
| UV Other    | 74% | 94% | 98% | 97% | 94% | 93% | 97% | 89% | 98% |

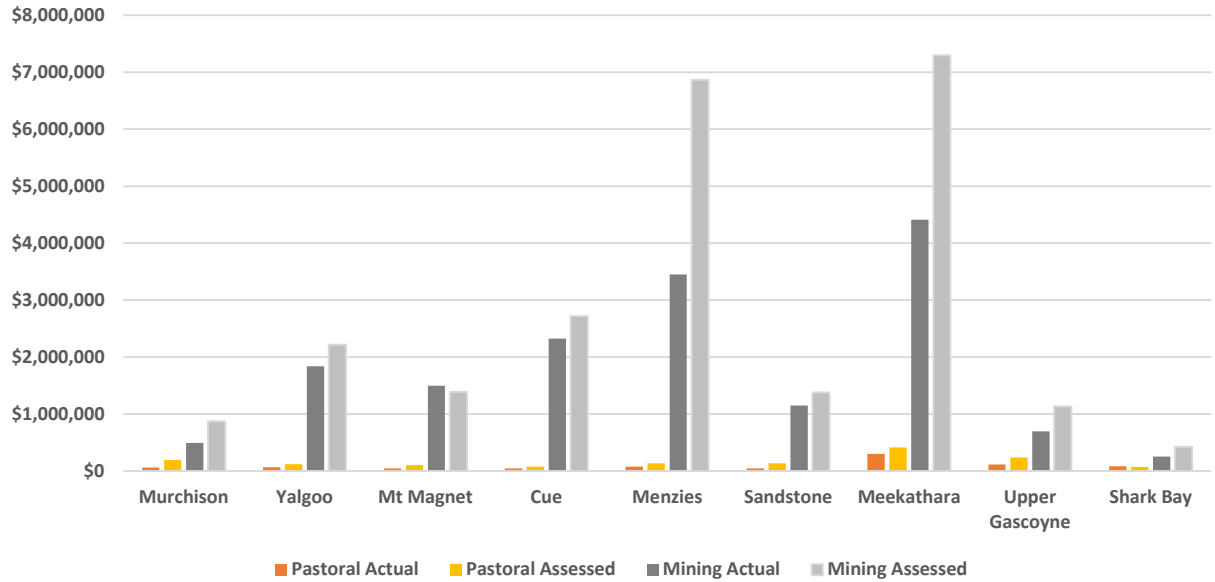
Fig 14 Min Rates



|              |       |     |     |     |     |     |     |       |       |
|--------------|-------|-----|-----|-----|-----|-----|-----|-------|-------|
| Min Pastoral | 1,000 | 300 | 475 | 515 | 328 | 400 | 518 | 1,600 | 1,020 |
| Min Mining   | 1,000 | 300 | 475 | 515 | 328 | 400 | 650 | 2,200 | 1,020 |

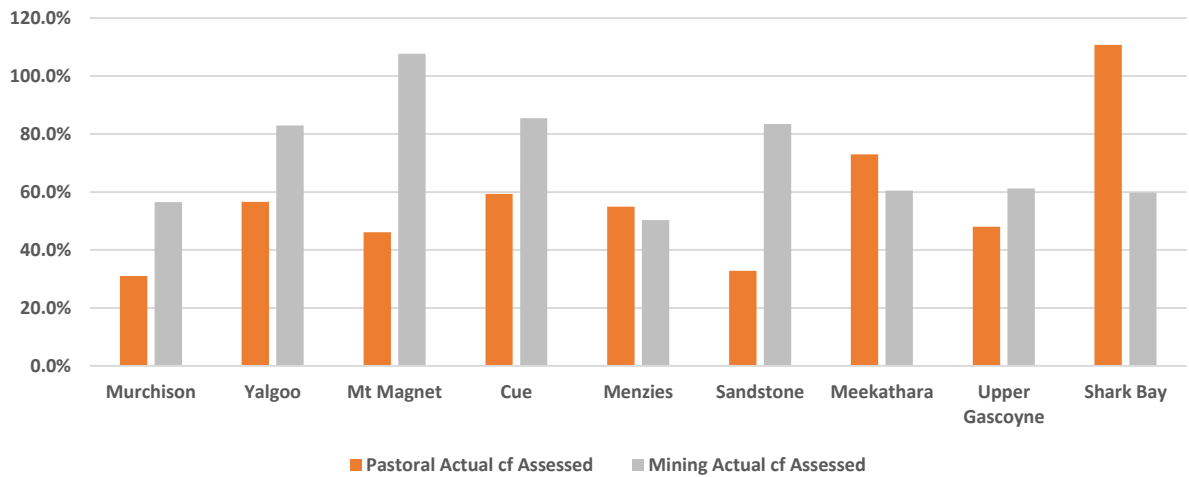
Murchison Shire - Rates Analysis Details - May 2026

Fig 15 Grants Commission 3 Year Average Rates Assessments 2024-25 \$



|                   |           |             |             |             |             |             |             |             |           |
|-------------------|-----------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-----------|
| Pastoral Actual   | \$60,301  | \$67,301    | \$46,716    | \$44,938    | \$75,895    | \$44,165    | \$302,881   | \$114,766   | \$82,208  |
| Pastoral Assessed | \$194,321 | \$118,944   | \$101,231   | \$75,680    | \$138,108   | \$134,780   | \$415,033   | \$238,887   | \$74,239  |
| Mining Actual     | \$493,086 | \$1,838,571 | \$1,497,250 | \$2,321,901 | \$3,451,084 | \$1,150,427 | \$4,411,069 | \$694,898   | \$253,386 |
| Mining Assessed   | \$872,109 | \$2,217,160 | \$1,390,171 | \$2,716,661 | \$6,865,807 | \$1,377,531 | \$7,297,571 | \$1,135,602 | \$423,936 |

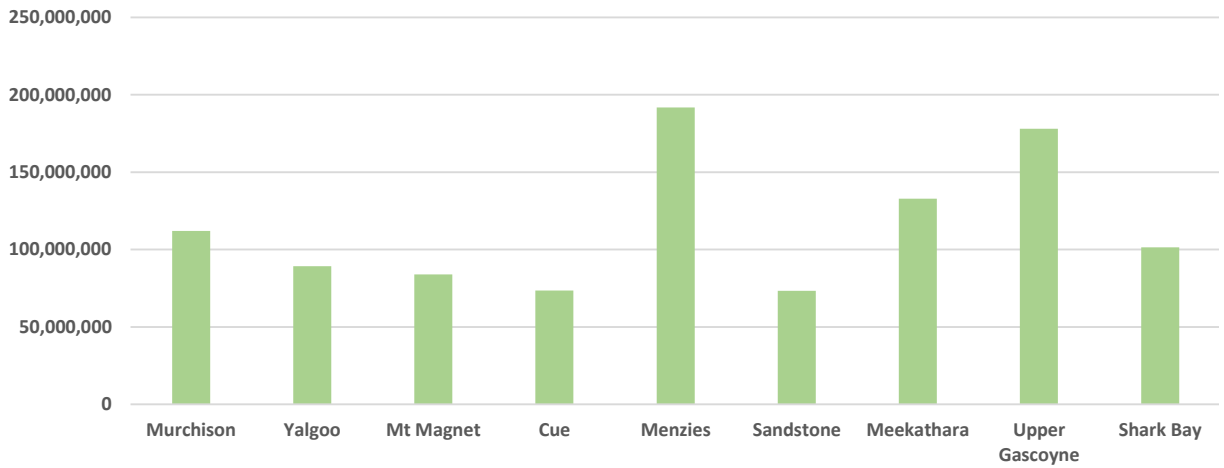
Fig 16 Grants Commission 3 Year Average Rates Comparison %



|                             |       |       |        |       |       |       |       |       |        |
|-----------------------------|-------|-------|--------|-------|-------|-------|-------|-------|--------|
| Pastoral Actual cf Assessed | 31.0% | 56.6% | 46.1%  | 59.4% | 55.0% | 32.8% | 73.0% | 48.0% | 110.7% |
| Mining Actual cf Assessed   | 56.5% | 82.9% | 107.7% | 85.5% | 50.3% | 83.5% | 60.4% | 61.2% | 59.8%  |

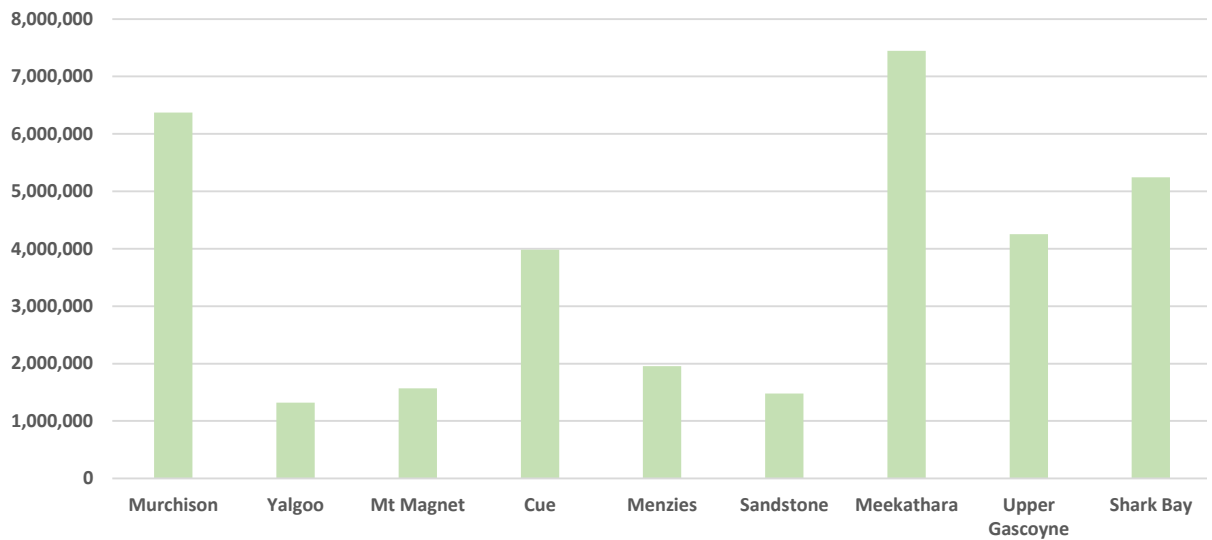
Murchison Shire - Rates Analysis Details - May 2026

Fig 17 Non Current Assets



|                    |             |            |            |            |             |            |             |             |             |
|--------------------|-------------|------------|------------|------------|-------------|------------|-------------|-------------|-------------|
| Non Current Assets | 112,129,035 | 89,228,895 | 83,846,406 | 73,574,869 | 191,892,022 | 73,378,648 | 132,833,313 | 177,992,686 | 101,495,658 |
|--------------------|-------------|------------|------------|------------|-------------|------------|-------------|-------------|-------------|

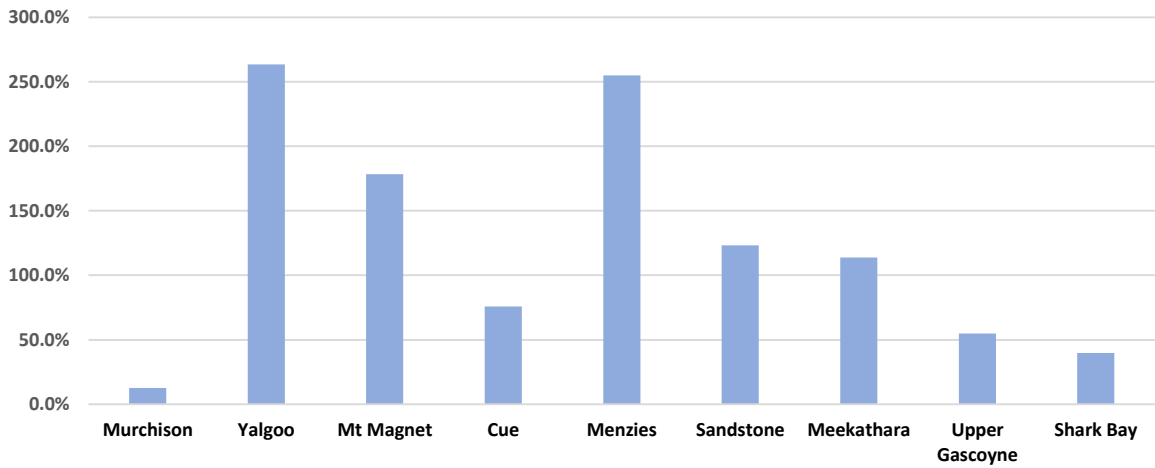
Fig 18 Depreciation Non Current Assets



|              |           |           |           |           |           |           |           |           |           |
|--------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Depreciation | 6,372,145 | 1,318,691 | 1,570,075 | 3,983,426 | 1,953,743 | 1,480,656 | 7,446,972 | 4,252,012 | 5,242,218 |
|--------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|

Murchison Shire - Rates Analysis Details - May 2026

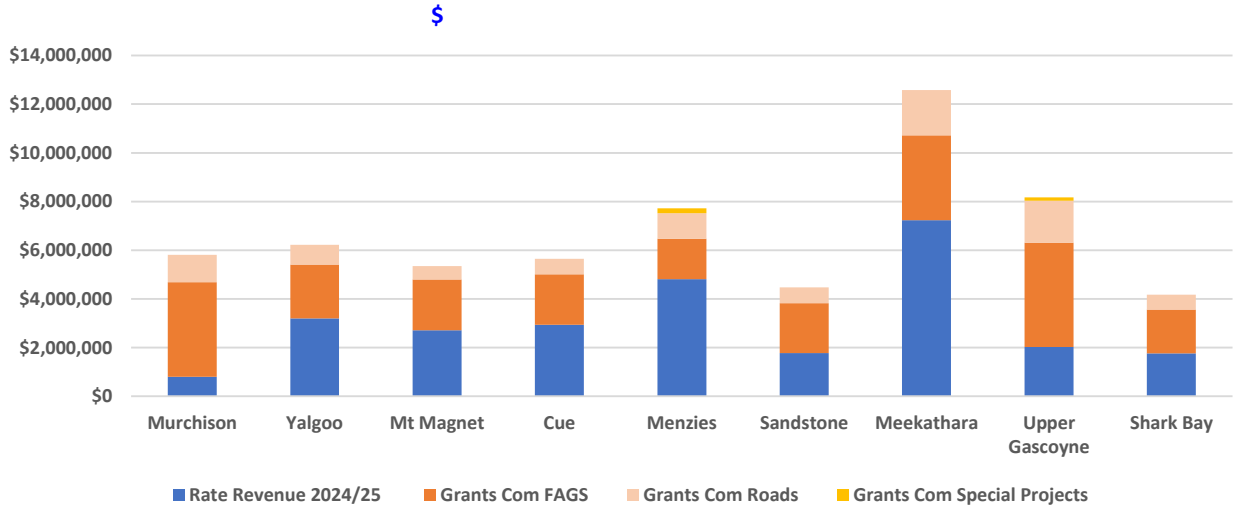
Fig 19 Rates as a % of Depreciation



Rates as a % of Depreciation

12.6% 263.4% 178.4% 75.8% 255.0% 123.1% 113.8% 54.8% 39.7%

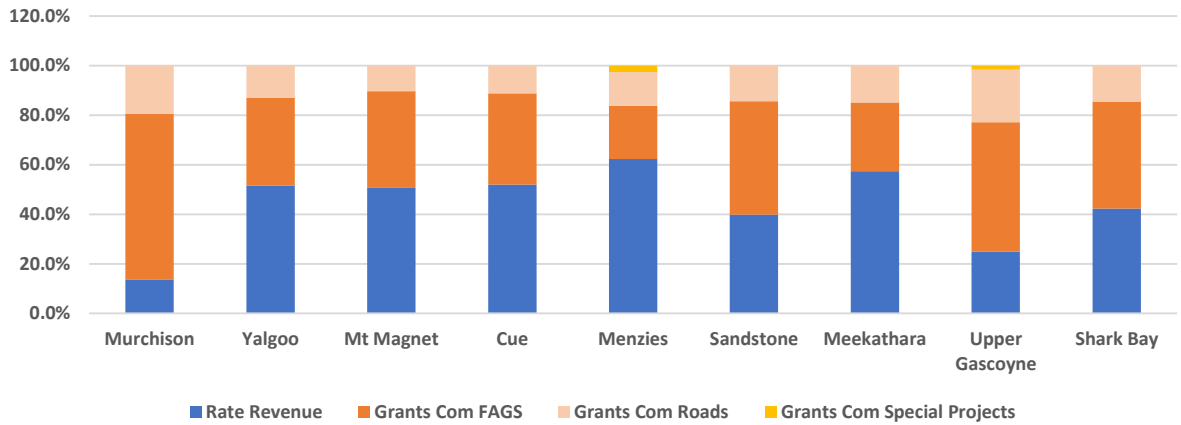
Fig 20 Revenue Rates & Grants Commission 2024-25



|                             |                    |                    |                    |                    |                    |                    |                     |                    |                    |
|-----------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------|--------------------|--------------------|
| Rate Revenue 2024/25        | \$799,547          | \$3,203,094        | \$2,707,880        | \$2,935,863        | \$4,805,190        | \$1,779,677        | \$7,228,209         | \$2,027,760        | \$1,766,145        |
| Grants Com FAGS             | \$3,879,368        | \$2,205,723        | \$2,085,834        | \$2,075,580        | \$1,666,477        | \$2,043,972        | \$3,490,317         | \$4,276,900        | \$1,799,069        |
| Grants Com Roads            | \$1,133,505        | \$809,092          | \$554,353          | \$632,125          | \$1,048,618        | \$643,713          | \$1,866,440         | \$1,728,782        | \$605,135          |
| Grants Com Special Projects | \$0                | \$0                | \$0                | \$0                | \$200,000          | \$0                | \$0                 | \$133,333          | \$0                |
| <b>Total</b>                | <b>\$5,812,420</b> | <b>\$6,217,909</b> | <b>\$5,348,067</b> | <b>\$5,643,568</b> | <b>\$7,720,285</b> | <b>\$4,467,362</b> | <b>\$12,584,966</b> | <b>\$8,166,775</b> | <b>\$4,170,349</b> |

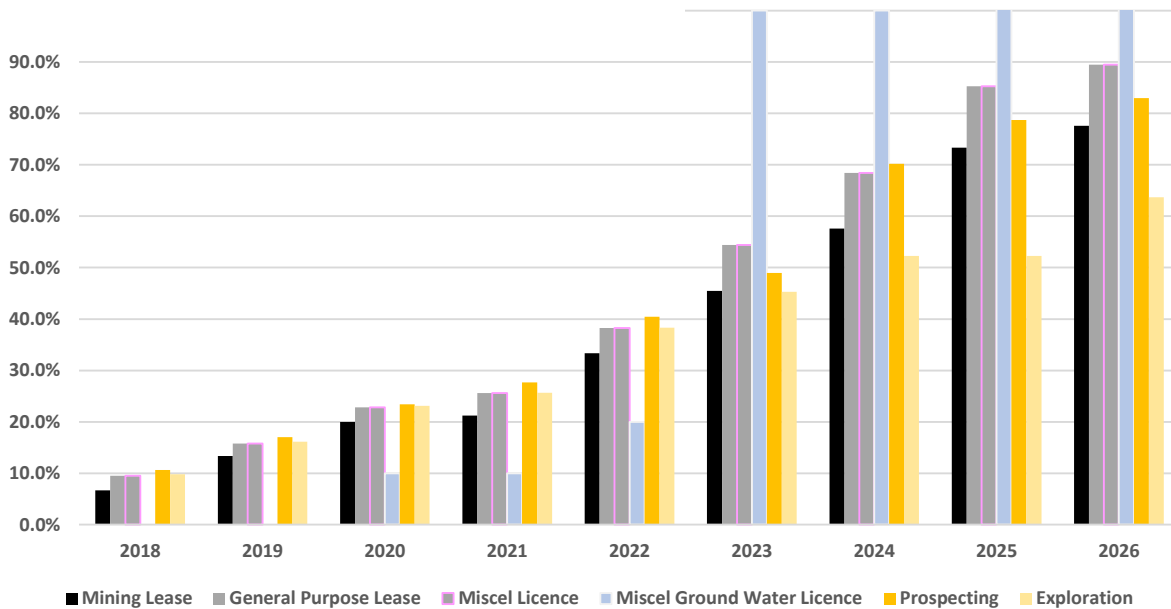
Murchison Shire - Rates Analysis Details - May 2026

Fig 21 Revenue Rates & Grants Commission %



|                             | Murchison     | Yalgoo        | Mt Magnet     | Cue           | Menzies       | Sandstone     | Meekathara    | Upper Gascoyne | Shark Bay     |
|-----------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|---------------|
| Rate Revenue                | 13.8%         | 51.5%         | 50.6%         | 52.0%         | 62.2%         | 39.8%         | 57.4%         | 24.8%          | 42.4%         |
| Grants Com FAGS             | 66.7%         | 35.5%         | 39.0%         | 36.8%         | 21.6%         | 45.8%         | 27.7%         | 52.4%          | 43.1%         |
| Grants Com Roads            | 19.5%         | 13.0%         | 10.4%         | 11.2%         | 13.6%         | 14.4%         | 14.8%         | 21.2%          | 14.5%         |
| Grants Com Special Projects | 0.0%          | 0.0%          | 0.0%          | 0.0%          | 2.6%          | 0.0%          | 0.0%          | 1.6%           | 0.0%          |
|                             | <b>100.0%</b> | <b>100.0%</b> | <b>100.0%</b> | <b>100.0%</b> | <b>100.0%</b> | <b>100.0%</b> | <b>100.0%</b> | <b>100.0%</b>  | <b>100.0%</b> |

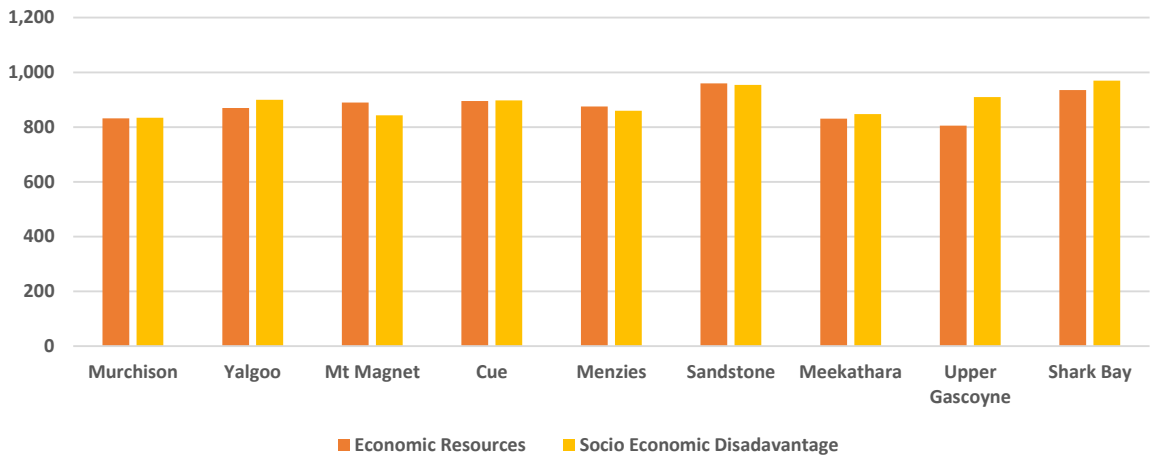
Fig 22 Mining Rent Changes from 2016 base %



|                             |       |       |       |       |       |        |        |        |        |
|-----------------------------|-------|-------|-------|-------|-------|--------|--------|--------|--------|
| Mining Lease                | 6.7%  | 13.3% | 20.0% | 21.2% | 33.3% | 45.5%  | 57.6%  | 73.3%  | 77.6%  |
| General Purpose Lease       | 9.5%  | 15.8% | 22.8% | 25.6% | 38.2% | 54.4%  | 68.4%  | 85.3%  | 89.5%  |
| Miscel Licence              | 9.5%  | 15.8% | 22.8% | 25.6% | 38.2% | 54.4%  | 68.4%  | 85.3%  | 89.5%  |
| Miscel Ground Water Licence | 0.0%  | 0.0%  | 10.0% | 10.0% | 20.0% | 100.0% | 100.0% | 120.0% | 124.0% |
| Prospecting                 | 10.6% | 17.0% | 23.4% | 27.7% | 40.4% | 48.9%  | 70.2%  | 78.7%  | 83.0%  |
| Exploration                 | 9.8%  | 16.1% | 23.1% | 25.6% | 38.3% | 45.3%  | 52.3%  | 52.3%  | 63.7%  |

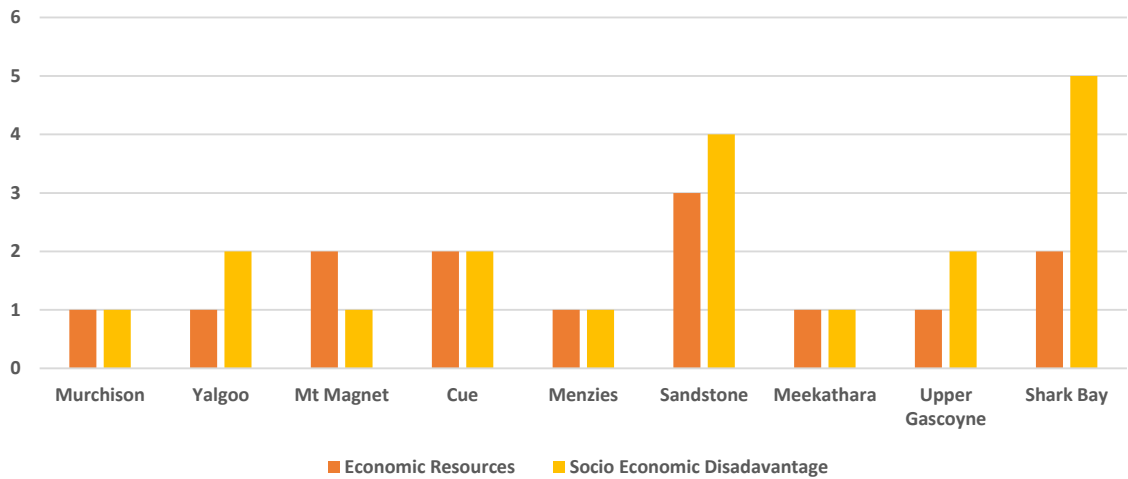
Murchison Shire - Rates Analysis Details - May 2026

Fig 23 Socio-Economic Indexes for Australia (SEIFA), 2021



|                             |     |     |     |     |     |     |     |     |     |
|-----------------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| Economic Resources          | 832 | 870 | 890 | 895 | 875 | 960 | 831 | 805 | 935 |
| Socio Economic Disadvantage | 834 | 900 | 843 | 898 | 860 | 954 | 848 | 910 | 970 |

Fig 24 Socio-Economic Indexes Decile for Australia (SEIFA), 2021



|                             |   |   |   |   |   |   |   |   |   |
|-----------------------------|---|---|---|---|---|---|---|---|---|
| Economic Resources          | 1 | 1 | 2 | 2 | 1 | 3 | 1 | 1 | 2 |
| Socio Economic Disadvantage | 1 | 2 | 1 | 2 | 1 | 4 | 1 | 2 | 5 |

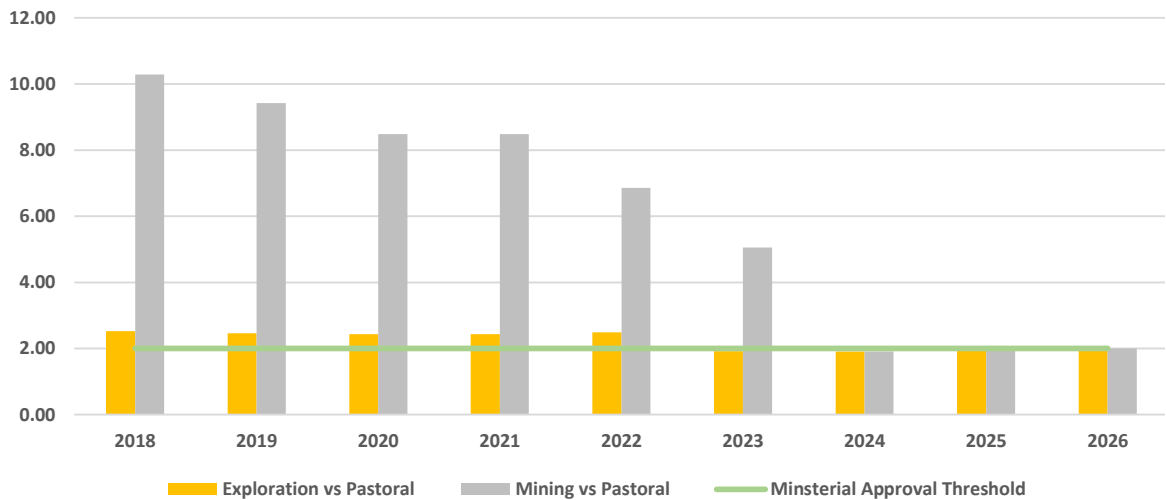
Murchison Shire - Rates Analysis Details - May 2026

Fig A Murchison Grants Commission 3 Year Average Yearly Comparison \$



|                   | 2021      | 2022      | 2023      | 2024      |               | 2021      | 2022      | 2023      | 2024       |
|-------------------|-----------|-----------|-----------|-----------|---------------|-----------|-----------|-----------|------------|
| Pastoral Actual   | \$43,747  | \$45,409  | \$51,817  | \$60,301  | Pastoral      | -\$83,132 | -\$77,930 | -\$98,915 | -\$134,020 |
| Pastoral Assessed | \$126,879 | \$123,339 | \$150,732 | \$194,321 | Mining Actual | \$70,507  | \$76,911  | \$43,431  | -\$379,023 |
| Mining Actual     | \$373,699 | \$389,269 | \$405,949 | \$493,086 |               |           |           |           |            |
| Mining Assessed   | \$303,192 | \$312,358 | \$362,518 | \$872,109 |               |           |           |           |            |

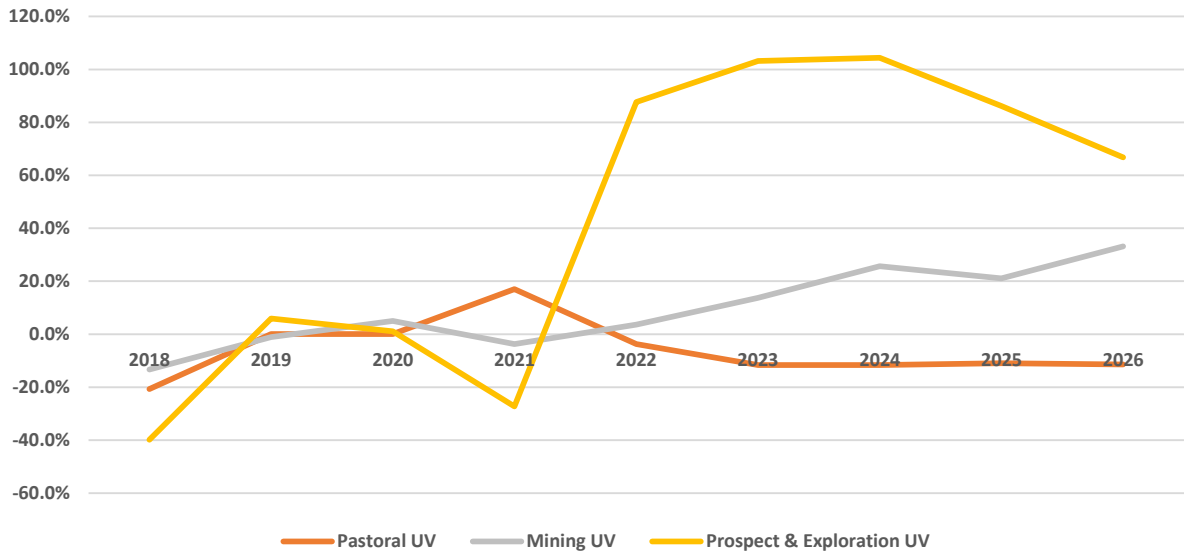
Fig B Murchison Differential Rates Ratio History



|                                |       |       |       |       |       |       |       |       |       |
|--------------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Exploration vs Pastoral        | 2.52  | 2.46  | 2.43  | 2.43  | 2.48  | 1.92  | 1.90  | 1.99  | 2.00  |
| Mining vs Pastoral             | 10.29 | 9.42  | 8.48  | 8.48  | 6.85  | 5.05  | 1.90  | 1.99  | 2.00  |
| Ministerial Approval Threshold | 2.00  | 2.00  | 2.00  | 2.00  | 2.00  | 2.00  | 2.00  | 2.00  | 2.00  |
| Rates cents in \$              |       |       |       |       |       |       |       |       |       |
| UV Pastoral                    | 2.86  | 3.12  | 3.30  | 3.30  | 3.87  | 4.86  | 8.89  | 9.33  | 9.93  |
| UV Mining                      | 29.40 | 29.40 | 27.94 | 27.94 | 26.54 | 24.55 | 16.94 | 18.55 | 19.83 |
| UV Prospecting & Exploration   | 7.21  | 7.68  | 8.02  | 8.02  | 9.62  | 9.34  | 16.94 | 18.55 | 19.83 |

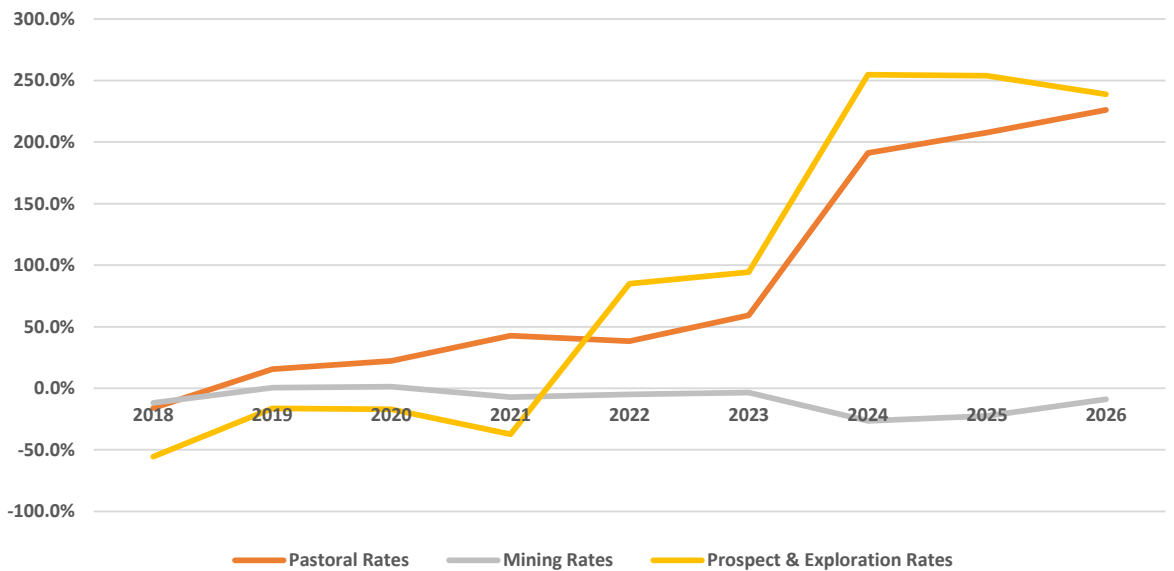
Murchison Shire - Rates Analysis Details - May 2026

Fig C Murchison Average Valuation Change from 2016 base %



|                           |        |       |      |        |       |        |        |        |        |
|---------------------------|--------|-------|------|--------|-------|--------|--------|--------|--------|
| Pastoral UV               | -20.7% | 0.1%  | 0.1% | 17.0%  | -3.7% | -11.6% | -11.6% | -10.9% | -11.3% |
| Mining UV                 | -13.3% | -1.0% | 5.0% | -3.7%  | 3.7%  | 13.7%  | 25.7%  | 21.1%  | 33.2%  |
| Prospect & Exploration UV | -39.8% | 5.9%  | 1.2% | -27.3% | 87.7% | 103.1% | 104.4% | 86.2%  | 66.7%  |

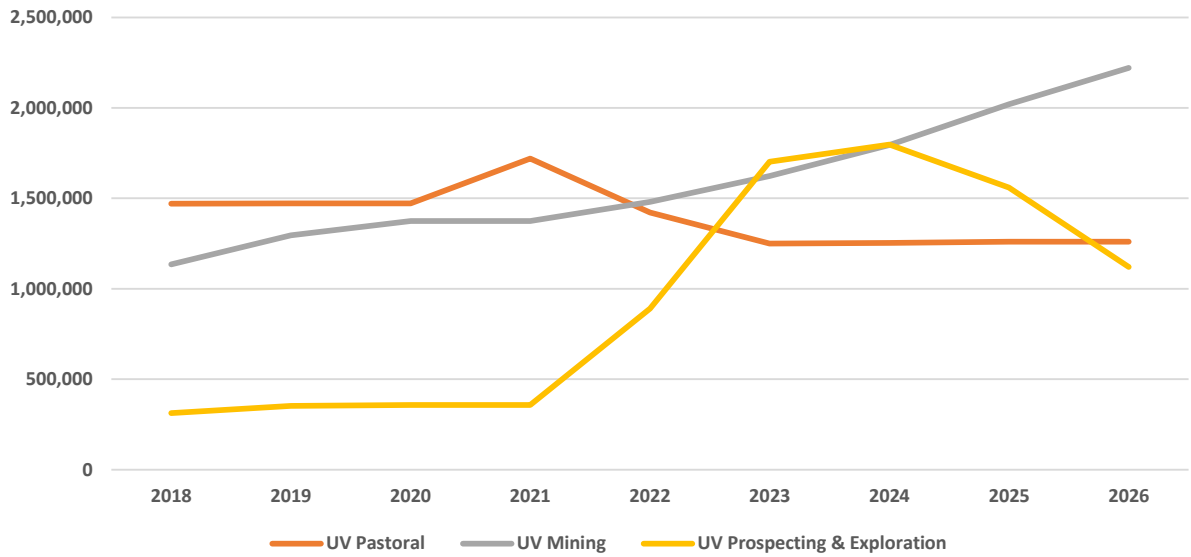
Fig D Murchison Average Rates Change from 2016 Base %



|                              |        |        |        |        |       |       |        |        |        |
|------------------------------|--------|--------|--------|--------|-------|-------|--------|--------|--------|
| Pastoral Rates               | -16.1% | 15.7%  | 22.2%  | 42.8%  | 38.2% | 59.2% | 191.2% | 207.7% | 226.1% |
| Mining Rates                 | -12.0% | 0.5%   | 1.3%   | -7.1%  | -5.0% | -3.6% | -26.5% | -22.4% | -8.8%  |
| Prospect & Exploration Rates | -55.5% | -16.3% | -16.9% | -37.2% | 84.9% | 94.4% | 254.7% | 253.8% | 238.8% |

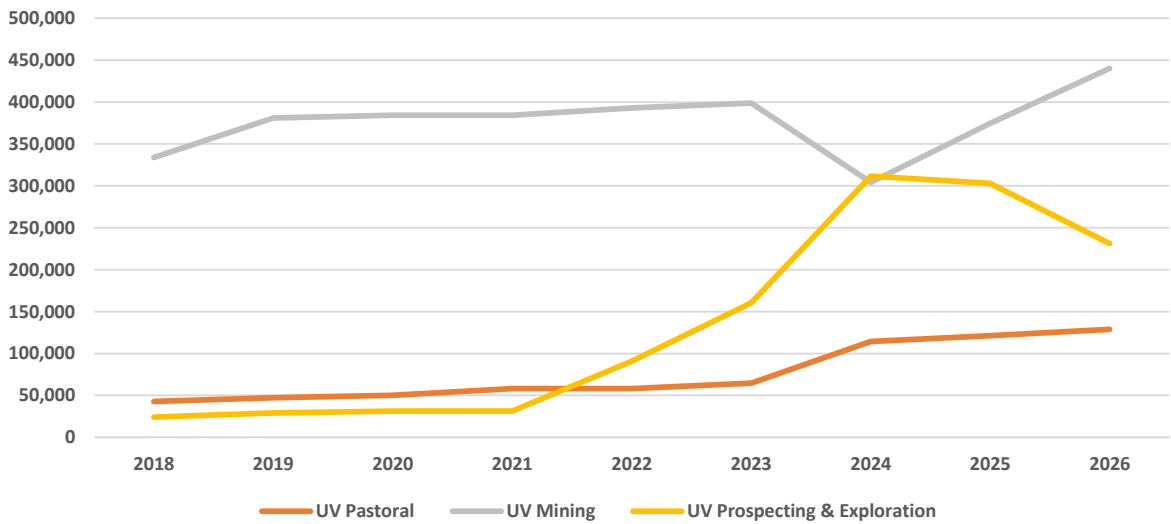
Murchison Shire - Rates Analysis Details - May 2026

Fig E UV Valuations \$



|                              |           |           |           |           |           |           |           |           |           |
|------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| UV Pastoral                  | 1,469,868 | 1,472,920 | 1,472,920 | 1,719,974 | 1,421,515 | 1,250,213 | 1,254,213 | 1,259,831 | 1,260,849 |
| UV Mining                    | 1,135,141 | 1,295,782 | 1,375,054 | 1,375,054 | 1,480,809 | 1,624,080 | 1,795,257 | 2,020,576 | 2,221,215 |
| UV Prospecting & Exploration | 313,069   | 353,280   | 358,625   | 358,625   | 890,831   | 1,701,943 | 1,797,345 | 1,559,179 | 1,121,197 |

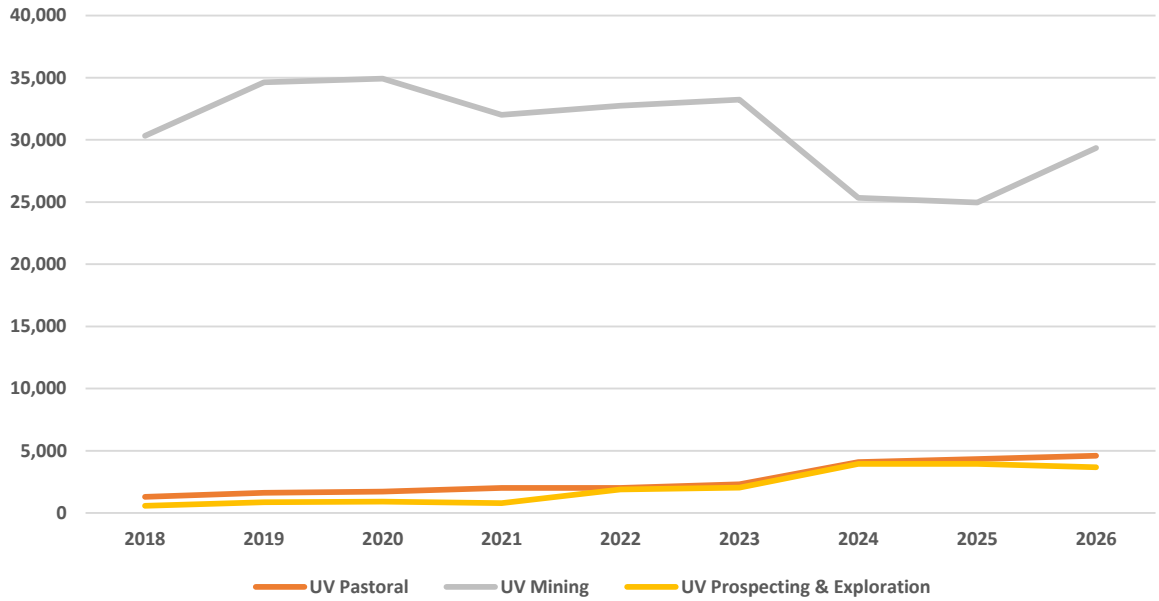
Fig F Sector UV Rates \$



|                              |         |         |         |         |         |         |         |         |         |
|------------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| UV Pastoral                  | 42,776  | 47,287  | 50,016  | 58,149  | 57,999  | 64,756  | 114,456 | 121,266 | 128,806 |
| UV Mining                    | 333,734 | 380,960 | 384,190 | 384,190 | 393,051 | 398,744 | 304,153 | 374,492 | 440,085 |
| UV Prospecting & Exploration | 24,115  | 29,152  | 31,191  | 31,191  | 90,877  | 160,418 | 311,580 | 302,890 | 231,029 |

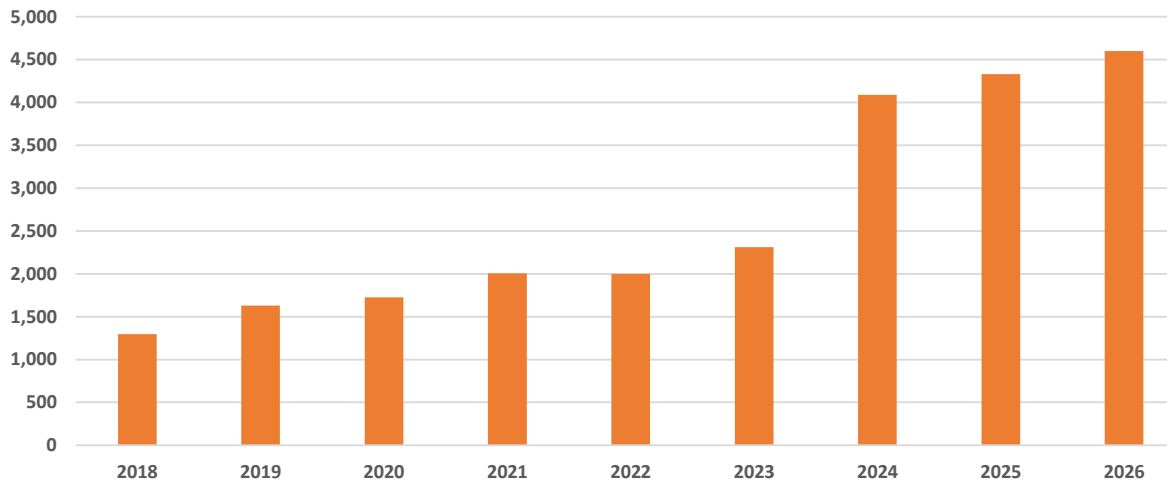
Murchison Shire - Rates Analysis Details - May 2026

Fig G Sector Average Rates



|                              |        |        |        |        |        |        |        |        |        |
|------------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| UV Pastoral                  | 1,296  | 1,631  | 1,725  | 2,005  | 2,000  | 2,313  | 4,088  | 4,331  | 4,600  |
| UV Mining                    | 30,339 | 34,633 | 34,926 | 32,016 | 32,754 | 33,229 | 25,346 | 24,966 | 29,339 |
| UV Prospecting & Exploration | 574    | 857    | 917    | 780    | 1,893  | 2,031  | 3,944  | 3,934  | 3,667  |

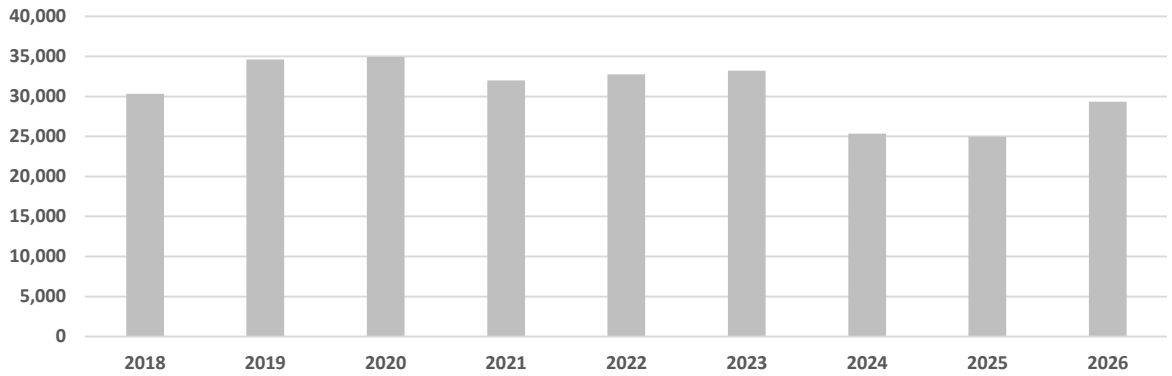
Fig H UV Pastoral Average Rates \$



|             |       |       |       |       |       |       |       |       |       |
|-------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| UV Pastoral | 1,296 | 1,631 | 1,725 | 2,005 | 2,000 | 2,313 | 4,088 | 4,331 | 4,600 |
|-------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|

Murchison Shire - Rates Analysis Details - May 2026

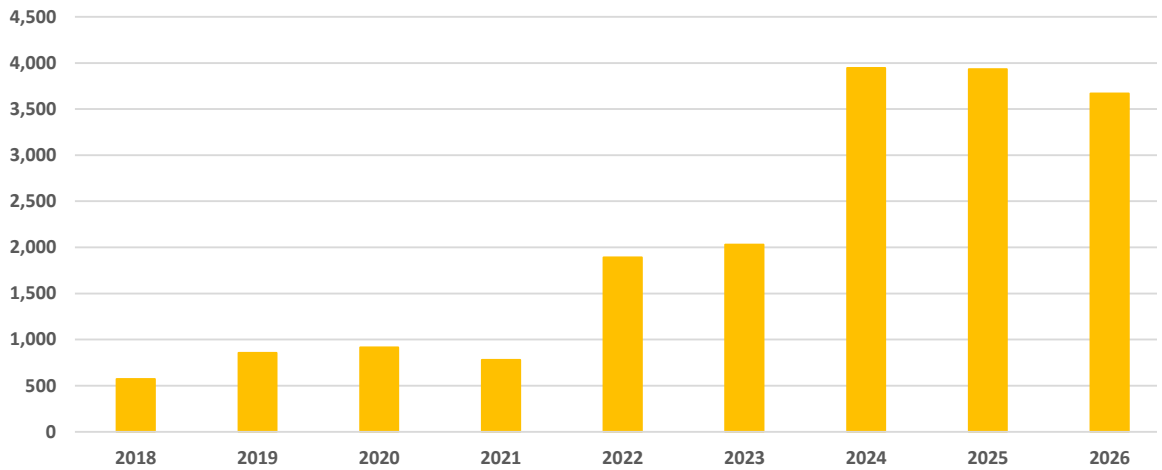
Fig I UV Mining Average Rates \$



UV Mining

30,339    34,633    34,926    32,016    32,754    33,229    25,346    24,966    29,339

Fig J UV Prospecting & Exploration Rates \$



UV Prospecting & Exploration

574    857    917    780    1,893    2,031    3,944    3,934    3,667



## 2026/27 Financial Year

### Objects of and Reasons for Proposed Differential Rates and Minimum Payments

#### Council Meeting 28 May 2026

#### Introduction

Through the Local Government Act 1995, Part 6, the Western Australian Parliament has conferred upon local government the power to levy and collect property tax in the form of rates. Property taxes are, with rare exemptions, not fees for service or relate to directly or indirectly an any specific services provided by a local government. Just like income tax they are a just that, a tax; with variations in levels based on an assessment of various principles of taxation.

#### Overall Objectives

The purpose of levying rates is to meet a local governments' budget deficiency in each financial year in order to deliver services and facilities as detailed in the Strategic Community Plan, Corporate Business Plan, Asset Management Plan and Long-Term Financial Plan, but also address issues that arise from time to time that have impacts on the Council budget.

Historically, Council has imposed differential rates on the basis of whether land is used for pastoral purposes, mining or mineral prospecting and exploration as it considers that under the general principles of taxation differential rating this is more equitable than a flat rate. It is essential for equity reasons to ensure that differential rating proposals are highly equitable amongst ratepayer groupings, which in themselves are diverse and optimise total rate yields in a legally compliant manner.

Council's overall objective is to balance these complex issues and levy property rates in a fair and equitable manner within Council's overarching philosophy to consider the key values of objectivity, fairness and equity, consistency, transparency, and administrative efficiency.

#### Reasons

##### Context

Murchison located within the broader Mid-West region of Western Australia and is known for being both the least populated local government area, and the only one without a town. Murchison Settlement acts as the heart of the Shire and is home to both the 'Oasis' Roadhouse and Shire Office and all Shire employees. It therefore it has no residential, commercial or industrial rate base in which to draw upon. It does, however, have an important responsibility for the maintenance of a vast network of inland roads, as well as providing support for travellers and locals through the provision of fuel services, a caravan park, recreational services, power, water and an aerodrome. Unlike other local governments many of these costs are for the most part additional to a normal local government operation.

For the Financial years 2020/21 to 2022/23, Council also acknowledges the strategic importance of the Budget, given the COVID-19 pandemic situation, and desires that all level of governments look to stimulate to assist in the recovery of the economy and council's positive response to this scenario. Like those budgets, the 2026/27 budget will still be affected by these considerations in part as the Council needs to service a road loan associated with this stimulus approach undertaken during the COVID19 Period. Perhaps more importantly the Council needs to fund a range of additional roadworks and significant settlement development works that have since arisen.

Significant changes have also occurred since 2017 when Council's Asset Management Plan and Long-Term Financial Plans were adopted with updated plans adopted in 2024 and now on an annual basis. The most recent review has confirmed a lift in rate revenue is required to fund immediate and long-term works and to address intergenerational issues. In accordance with sound practice as far as practicable rates in the \$ adopted from year to year are set excluding any *Natural Decline or Growth*.



# Murchison Shire

## Public Health Plan

2026 - 2030

*Part of Council's Planning for the Future*

Adopted

28 May 2026

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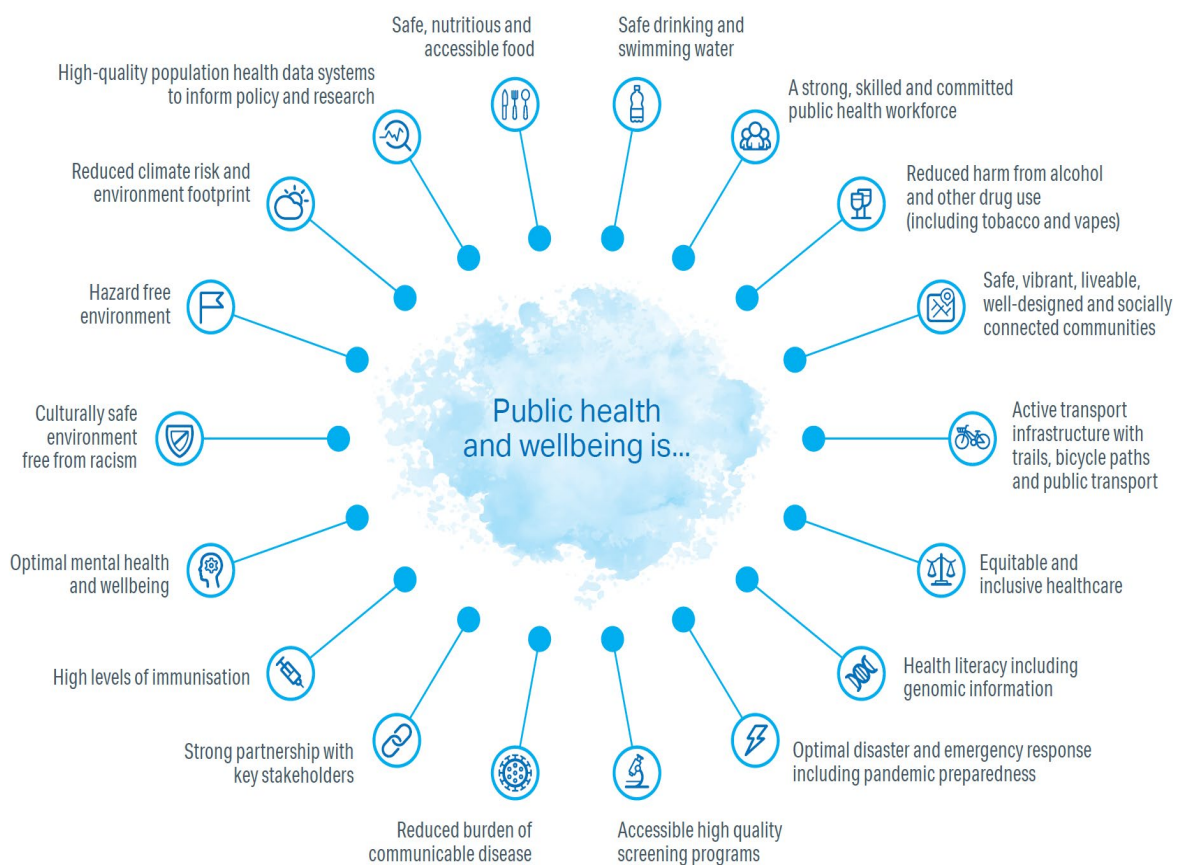
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## 1 Preamble

All local governments are required to plan for the future of their district under s.5.56(1) of the *Local Government Act 1995*. Recent amendments to the *Public Health Act 2016* have now required Local Government to prepare and adopt a Local Public Health Plan that sits alongside the State Public Health Plan 2025-2030. (SPHP)

Public health refers to the health and wellbeing of the public; it is much more than just the provision of health services and the management of environmental health risks and instead encompasses all aspects of life that enable the community to thrive (*Figure 1*). By actively planning for the best public health outcomes for a community, local governments can support and drive the changes required

Public health planning aligns with, and places a public health lens over, the integrated planning and reporting framework as an informing strategy. This allows a local government to set its priorities within its resourcing capability and deliver short, medium, and long-term community priorities and aspirations.



[Ref 1] Fig1 Public health and wellbeing (sources WA Department of Health)

To ensure the best possible health, wellbeing, and quality of life for all Western Australians, now and into the future, the objectives of the updated SPHP are to promote, prevent, protect and enable public health. Additionally, there are two overarching objectives relating to Aboriginal health and wellbeing and equity and inclusion that should be integrated across these objectives.

Importantly each local government is required to prepare a Local Public Health Plan based on evidence and tailored to its own circumstances.

In our case as outlined under "Shire Context" the overall size, nature and makeup of the Shire are of significant influence.

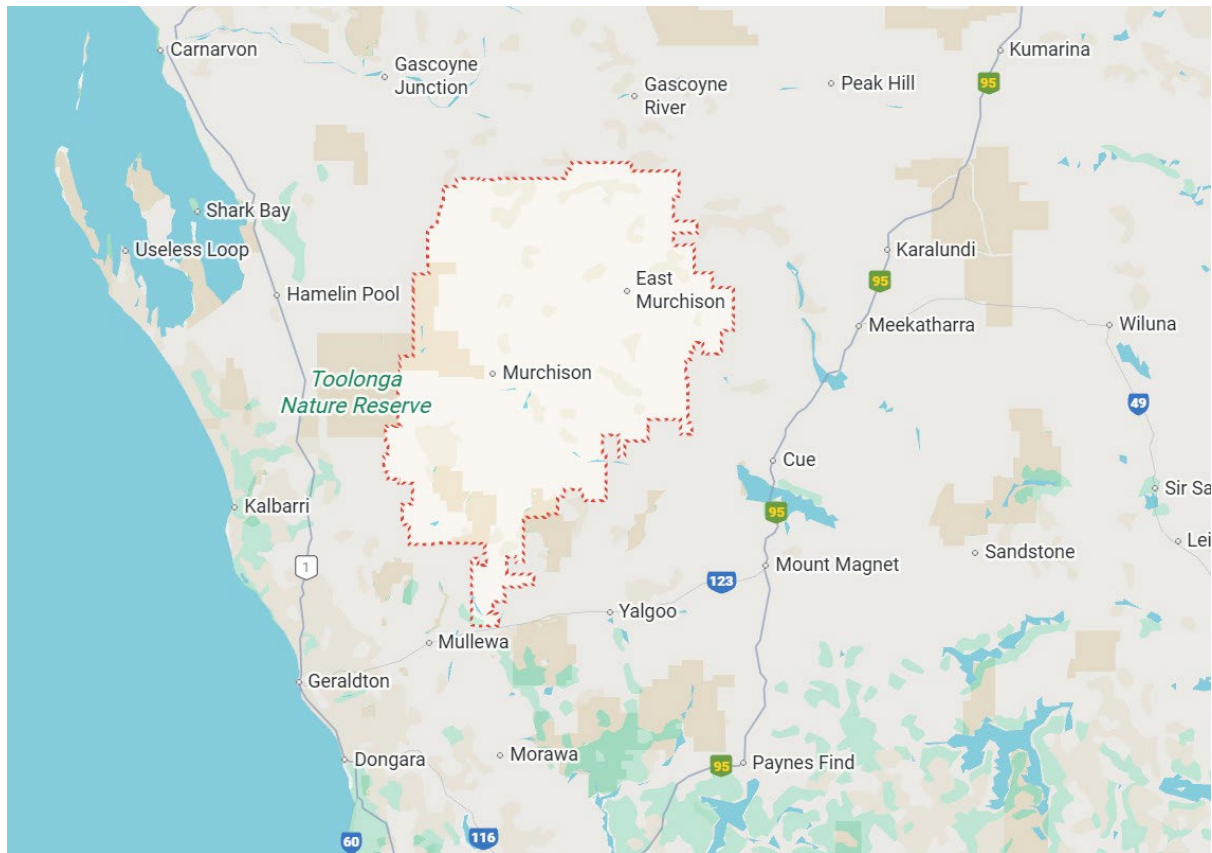
## 2 Context

The evolution of the development and current demographic makeup of the Shire since its inception significantly influences the Local Public Health Plan.

### 2.1 Murchison Outline

The Shire of Murchison lies within the Mid-West region of Western Australia. It is a large local government area, with a land area of some 49,500 sq km and some 1,848km of roads, 1,808km unsealed and sparsely populated with the most recent population being 105 with 75 electors. Nationally it is classified as a Rural Remote Extra Small Local Government, one of five within Western Australia.

The Shire Office is located in the Murchison Settlement on land excised from the Wooleen pastoral lease and vested in the Council. It is located approximately 669km from Perth, 300 kilometres north east of Geraldton and 200 km north of Mullewa on the Carnarvon Mullewa Road.



The Shire was established in 1961 following from its origins as the Murchison Districts Road Board, which was established in 1875, and then combined with the Upper Murchison Roads Board in 1907. In 2004 a portion of the then Mullewa Shire was transferred to the Murchison Shire.

Until 1963 the Shire was administered from one or another of the stations, and in that year 400 hectares were excised from the Wooleen pastoral lease and vested in the Shire with the Murchison Settlement proclaimed in 1988.

A house, which contained the office, was built, as was a workshop and airstrip. These were followed

by sporting facilities and, in 1986, a new office. Subsequent developments included staff housing, community centre, museum, roadhouse, additional staff houses and the Settlement grew incrementally.

The Settlement is the engine room for the entire operation of the Shire with all people who reside in the Settlement either Shire employees or related to Shire employees.

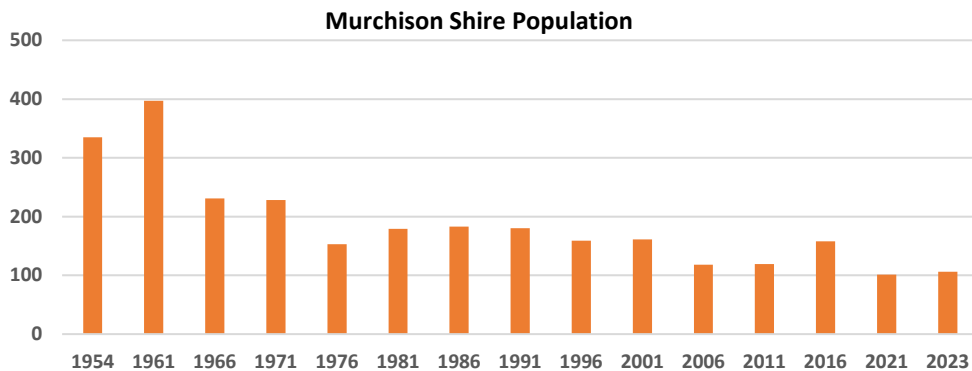
Historically some of the physical works involving new projects had a significant active and on occasions a physical contribution from local pastoral residents.

Most community economic development actions were undertaken by community working groups, many of those in our pastoral sector with shire staff recruited to run the Shires' operation.

The Murchison Monologue, vegetation plantings, cemetery planning layouts and rangelands walking trail are typical examples where building works were assisted directly by local residents. Social life between stations was also prominent with the Settlement becoming an increasing focal point over time.

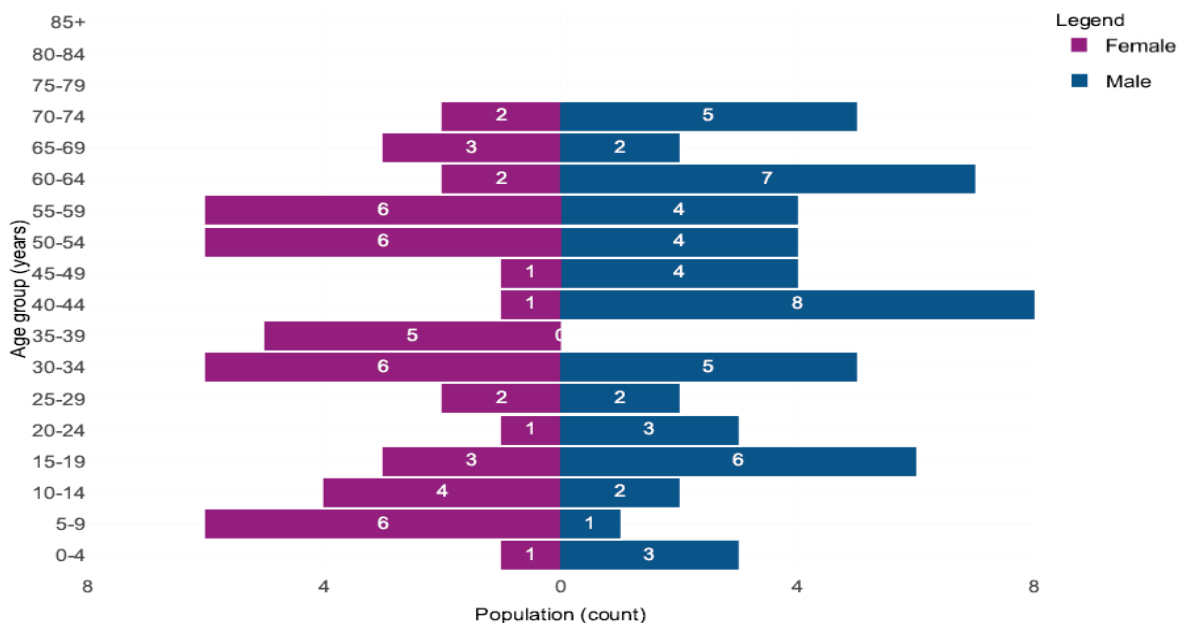


Due to a range of factors including general societal changes, a decline in sheep production in favour of beef production, the need to have off farm income through diversification of use and some stations not operating for pastoral purposes the population has shrunk by some 75% from 395 to 105 since the establishment of the Shire in 1961.



## 2.2 Demographics

These net shifts in demographics have seen the Shire operate with less people with the remaining residents having strong ties to the local community. As indicated in [Ref 2]-Fig 1 the number of people residing within the Shire is extremely low.



[Ref 2]-Fig 1 Population by age group and sex Shire of Murchison Estimated Resident Population ABS 2024.

The makeup of the Shire has also significantly altered as follows.

| Shire Occupation  | 1961      | 2025      |
|---|-----------|-----------|
| No of Owner / Occupied Stations Primarily for pastoral use          | 26        | 10        |
| No of Owner / Occupied Stations Pastoral and other significant uses |           | 4         |
| No of Stations Externally owned with Local Managers                 |           | 8         |
| No of CSIRO / SKAO occupied Stations                                |           | 2         |
| No of Stations Crown Land Managed Stations                          |           | 2         |
| Shire Settlement  |           | 1         |
| PIA Wajarri Settlement  |           | 1         |
| <b>Total Occupation</b>   | <b>26</b> | <b>28</b> |

Source Shire of Murchison Research

| Population Measure                       | Count | %    |
|--|-------|------|
| Aboriginal                               | 53    | 48.2 |
| Persons born overseas                    | 23    | 20.9 |
| Persons who do not speak English at home | 27    | 26.7 |
| Persons who are unemployed               | 0     | 0.0  |
| Families with annual income < \$64,999   | 0     | 0    |

Source 2021 Census Population and Housing Australian Bureau of Statistics

From the Shires' Local Public Health Planning perspective the following broad classification has had a significant impact on planning considerations.

| Classification                          | Comments   |
|---|--|
| <b>Murchison Settlement</b>             | <p>Pop around 20 all of whom are Shire Employees.</p> <p>All Settlement land comprises Crown Land established to allow the Shire to run its operations. As such only Shire employees can live and reside in the settlement, a situation that is unlikely to change. Therefore, growth in this sector will be modest but will be entirely driven by the Shire's needs.</p> <p>Many of the Public Health outcomes under this plan are directly influenced by the Shires management and operation within the Murchison Settlement. Advocacy remains important.</p>  |
| <b>Pastoral Stations</b>                | <p>Pop around 35.</p> <p>The majority of the Shire comprises Crown Land Pastoral lease that can be resumed by the crown if circumstances dictate. There are very few freehold allotments. Generally pastoral use is regulated with minimal opportunities for additional economic growth, and any diversification use permits dependant on the pastoral operation continuing meaning growth is anticipated to be minimal.</p> <p>The former Boolardy and Kalli Stations are now occupied by CSIRO / SKAO with virtually all employees maintaining residences outside of the Shire.</p> <p>Many of the Public Health outcomes under this plan have are less directly influenced by the Shire's operations, given the sparse nature of the Shire with most outcomes delivered indirectly through the Shires management and operation within the Murchison Settlement. Advocacy remains important.</p> |
| <b>PIA Wajarri Aboriginal Community</b> | <p>Pop around 50.</p> <p>Located approx. 70km from the Murchison Settlement and located on Aboriginal Reserved Land. All services such as housing, school, water, power and specific health delivery support is via various government agencies.</p>   |

| Classification           | Comments   |
|--------------------------|--|
|                          | As such only outcomes delivered indirectly through the Shires management and operation within the Murchison Settlement are likely to apply, with responsibility for Aboriginal health and well-being resting with the State Government. Advocacy remains important.  |
| <b>Mining Activities</b> | Murchison Shire, contains large areas under Mining exploration, but only has a small number of mining leases. One previously operated mine located in the north-east corner of the Shire may reopen up but access and operations would be via Cue. Developments outside the Settlement are possible but would require major investment in upgrading road infrastructure to provide the requisite economic conditions to justify the capital investment required.<br><br>Many of the Public Health outcomes under this plan are less directly influenced by the Shires operation with most outcomes delivered indirectly through the Shires management and operation within the Murchison Settlement or directly via each mining development. |

Source Shire of Murchison Research

### 2.3 SEIFA Index of Disadvantage

The 2021 Census of population and housing (Census) provides information on a range of social and economic characteristics of Australia's population. People using Census data are often interested in a summary measure, rather than looking at individual characteristics. SEIFA is one of the commonly used summary measures.

SEIFA combines Census data such as income, education, employment, occupation, housing and family structure to summarise the socio-economic characteristics of an area. Each area receives a SEIFA score indicating how relatively advantaged or disadvantaged that area is compared with other areas.

SEIFA is a collection of four indexes, each summarising a different aspect of the socio-economic conditions in an area based on different Census data as follows:

- ~ the Index of Relative Socio-economic Advantage and Disadvantage (IRSAD) focuses on both advantage and disadvantage
- ~ the Index of Relative Socio-economic Disadvantage (IRSD) focuses on relative socio-economic disadvantage
- ~ the Index of Education and Occupation (IEO) focuses on relative education and occupation advantage and disadvantage
- ~ the Index of Economic Resources (IER) focuses on economic advantage and disadvantage.
- ~ A low score indicates a relatively greater disadvantage and a lack of advantage in general.
- ~ The decile groups rank each local government into categories of 10% of all local governments. The lower the decile the lower the ranking relative to other local government.

[Ref 3]

Summary for Murchison from the 2021 Census is as follows

| Index of Relative Socio-economic Disadvantage |        | Index of Relative Socio-economic Advantage and Disadvantage |        | Index of Economic Resources |        | Index of Education and Occupation |        |
|---|--------|---|--------|-----------------------------|--------|-----------------------------------|--------|
| Score   | Decile | Score   | Decile | Score                       | Decile | Score                             | Decile |
| 834   | 1      | 885   | 2      | 832                         | 1      | 1013                              | 9      |

These rankings are not surprising given the low population and sparsely settled nature of the Shire. The Index of Education and Occupation being in the upper range seems an outlier as only remote distance education is available in the Shire and it is most likely affected by the very small numbers involved and those whose education may have been undertaken elsewhere outside the Shire.

## 2.4 Community Plan and Broader Identity Raison D'être

Council's Vision of

*"Working together to preserve the unique character of the Shire, supporting diverse and sustainable lifestyle and economic priorities"*

This vision is delivered through the following four well-being priorities. [Ref 5]



### Economic

To develop the region's economic potential to encourage families and businesses to stay in the area



### Environmental

To improve the sustainability of land use and improve the condition of the environment



### Social

To develop, co-ordinate, provide and support services and facilities that enhance the quality of life in the Shire



### Civic Leadership

To provide good governance for the Murchison Shire

This is also encapsulated in the Murchison Masterplan Report Vision which states:

*"To ensure that Murchison Settlement is an attractive focal point that enables the Shire to function successfully and deliver a range of services that will underpin community, cultural and economic development within the Settlement and broader Shire"*

It is also addressed in the Council's Organisational Rationale and Recruitment Strategy with the following overarching rationale

Out here, the land stretches further than the eye can see...and so do the stories.

Murchison isn't a town. It's something rarer. A place where people make things happen, not because it's easy, but because it matters.

We are a community of doers, thinkers and caretakers, shaped by vast skies, red earth, and generations of resilience.

Where others might see remote, we see connected. To each other. To the land. To every starlit sky and every sunrise worth waking up for.

Tourism, science, agriculture, art – it all happens here. Not just around us, but because of us.

From outback adventures to world-class observatories, from station stays to stargazing, Murchison is more than a destination. It's a testament to what happens when people live with purpose and place in mind.

Because in Murchison, we don't just live in nature – we live for it. We protect it, we work with it, and we celebrate it in everything we do. It shapes our way of life, inspires our stories and guides our future.

It's in our hands, in our hearts, and in every path we choose to walk.

*It's in our nature.*

The structure of the makeup of staff, interactions with community and strategies, policies and actions will shape operations and by implication public health and well-being

With respect to some specific public health aspects the following Community Plan actions and strategies are relevant:

| <b>Strategy</b>  | <b>Description</b>   |
|--|--|
| <b>Social</b>  |  |
| Health Services  | <i>Explore strategies to improve the delivery of health services to residents of the Shire.</i>  |
| Support for Community Groups                                   | <i>Provision of human resources to assist community groups.</i>  |
| Refurbishment of Community Centre                              | <i>The Community Centre is a key building within the Murchison Settlement. The Centre was built in the 1980's and has been maintained since this time; however, it is due for refurbishment.</i> |
| Regional Community Emergency Services Manager                  | <i>Emergency Services planning and response are key issues for the Shire. Additional resources would improve planning and response to emergency situations.</i>                                  |
| Explore Education Opportunities                                | <i>Explore potential opportunities to improve access to existing education services for residents within the Shire.</i>  |
| <b>Civic Leadership</b>  |  |
| Communication Strategies and more involvement with Pia Wadjari | <i>Increase communication between the Council and all sectors of the Community (both ways).</i>  |
| Regional Collaboration   | <i>Work collaboratively with neighbouring shires, state and federal government and private enterprise to ensure the efficient and effective use of the Shire's scarce resources.</i>             |
| Strategic Planning   | <i>Ongoing reviews of the Community Strategic Plan.</i>  |
| Asset Management   | <i>Meet the required level of service in the most cost-effective manner for present and future residents.</i>  |

## 2.5 Health Service Providers

Local Government is not formally responsible for delivering health services, and in the case of Murchison, these services are delivered by a range of service providers including the West Australian Country Health Service (WACHS). A snapshot of what is provided is outlined in Appendix 1.

## 2.6 Overall Approach

Given the nature of the Shire, public health and well-being form part of the fabric of the Shires operations and are one of many foci which are part of the Shires raison detre. Given our remoteness and small dispersed population working with WACHS remains important. The approach to this local health plan has been prepared with these considerations in mind.

## 3 Health and Well-being Objectives and Priorities

A local government is required to establish public health objectives based on the current public health risks identified for the community and in line with the SPHP. Priorities should be determined for each of the objectives and should outline how the objectives will be achieved.

As indicated under "Context" this is a difficult task for the Shire to undertake but through the Department of Health's Health and Wellbeing 2015-2024 Profile which was published in 2026 and developed in part through community surveys, a range of public health aspects was established.

These along with other considerations provide the basis for the Shire's objectives and priorities which link into subsequent actions.

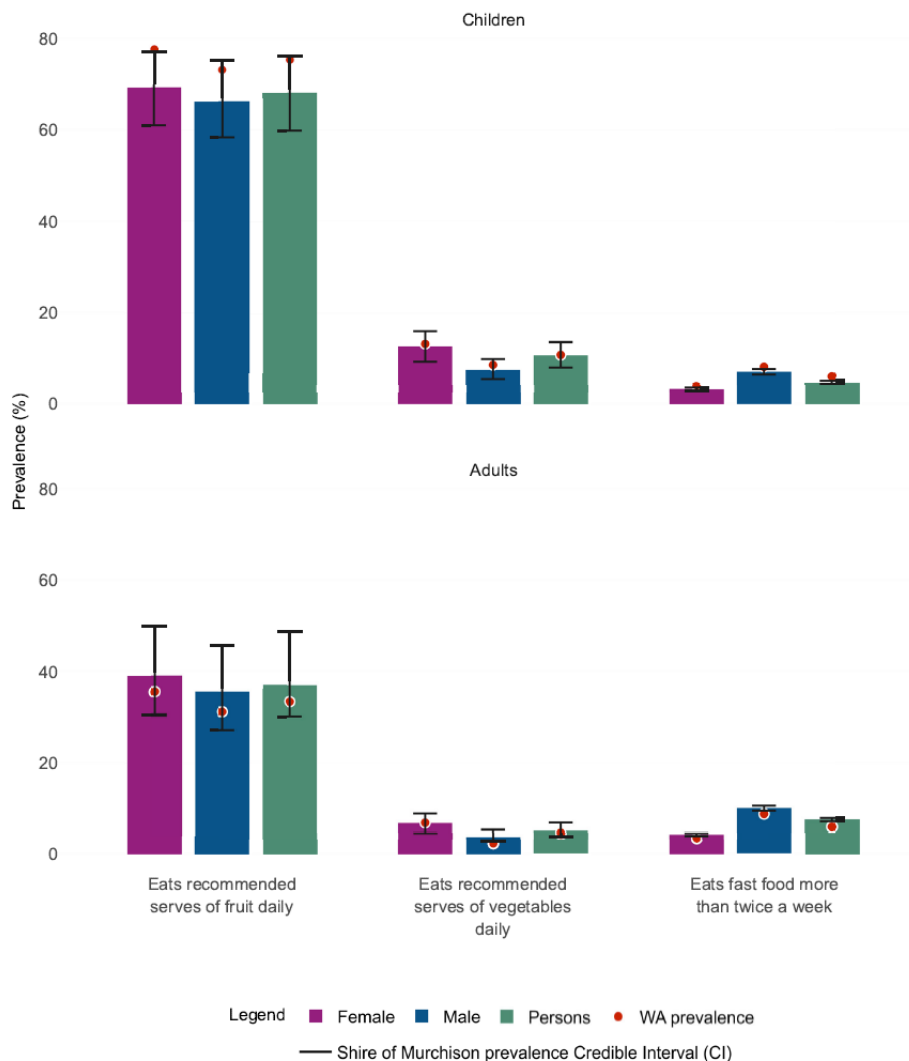
### 3.1 Nutrition

Healthy eating and active living are fundamental to health and well-being and are essential for the prevention of chronic disease and improvements in a range of health outcomes across the lifespan. This includes maintaining a healthy weight and preventing obesity. Our current food environment promotes excess energy intake from cheap, energy dense, nutrient poor, and/or highly processed products which should be limited or avoided in a healthy diet. These products, known as discretionary food and drinks, are high in saturated fat, added sugar and/or salt, and tend to displace more nutritious and minimally or unprocessed foods from the 5 core food groups, such as vegetables, fruit, and wholegrain cereals. Poor nutrition and physical inactivity contribute to high rates of obesity and the chronic diseases they causes.

Multiple complex systems contribute to overweight and obesity, including food supply, transport, urban design, advertising, education, trade, legal, economic, biological and psychosocial factors. Improving urban design and environments, increasing availability of affordable nutritious foods, and increasing the knowledge and skills necessary to choose nutritious foods and drinks is important in supporting Western Australians to engage in active living and healthy eating. [Ref 1]

Diet has an important effect on health and can influence the risk of diseases such a coronary heart disease, type 2 diabetes, stroke and some cancers. The Australian Dietary Guidelines outline the recommended daily serves of fruit and vegetables for children and adults. [Ref 2]

Surveys revealed the following.



[Ref 2]-Fig 2 Prevalence (%) of nutrition indicators for children (1-15 years or 2-15 years) and adults (16 years and above by sex, Shire of Murchison, 2024.

General Overview

**Food Consumption**

Fruit

Vegetables

Fast Food

**Adults**

Below WA prevalence

At WA prevalence

At WA prevalence

**Children**

Below WA prevalence

At WA prevalence

At WA prevalence

Context and Opportunities

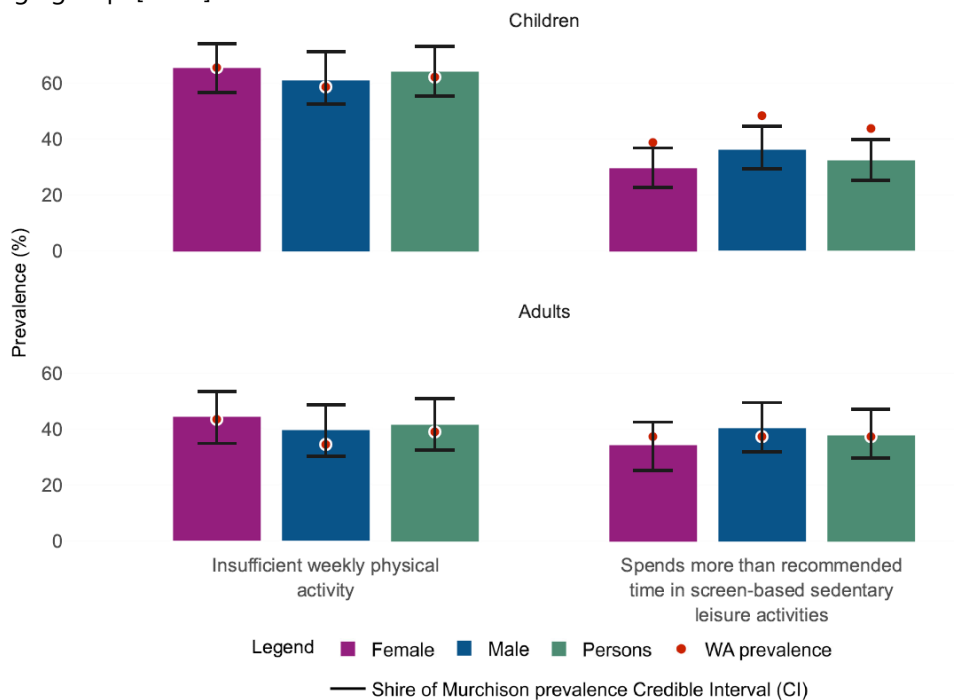
- i There is only one fast food outlet in the Shire located at Murchison Oasis Roadhouse in the Murchison Settlement and for many residents, access is only occasional.
- ii Most food is purchased via direct collection in Geraldton or via a freight delivery on a weekly preorder basis meaning that the choice and freshness of fruit and vegetables are more restricted to a weekly cycle
- iii Numbers are extremely small
- iv Education and information have the potential to deliver a positive impact
- v Murchison Settlements Community Garden operation is critical to improving access to fresh produce.
- vi Management and operation of the Murchison Oasis Roadhouse as a community operation with a community focus providing opportunities for improved health and well-being outcomes.

**3.2 Physical Inactivity and Sedentary behaviour**

Regular physical activity and a balanced diet both improve mental health and enhance quality of life, independent of weight loss. [Ref 1]

Physical Activity reduces the risk of cardiovascular disease, some cancers and type 2 diabetes, and also helps improve musculoskeletal health, maintain body weight and reduce symptoms of depression.

Data on physical activity were obtained through surveys with categorisation according to guidelines for each age group. [Ref 2]



[Ref 2]-Fig 5 Prevalence (%) of insufficient activity (5-15years, 18 years and above) and sedentary behaviour (0-15 years, 16 years and above) indicators for children and adults by sex, Shire of Murchison, 2024.

General Overview

| Item   | Adults              | Children            |
|--|---------------------|---------------------|
| Insufficient Weekly Activity   | At WA prevalence    | At WA prevalence    |
| Spends more than recommended time in screen-based sedentary leisure activities | Below WA prevalence | Below WA prevalence |

Context and Opportunities

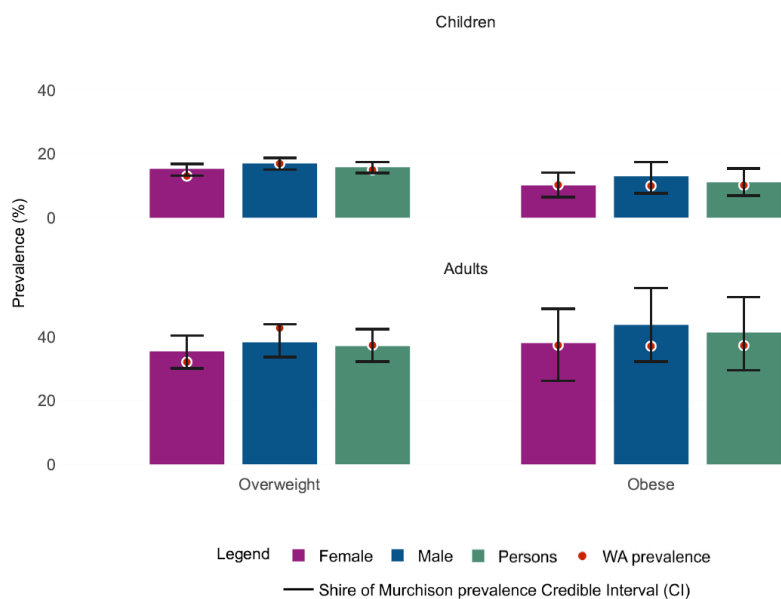
- i Murchison Settlement has very limited sporting facilities (lawn bowls, swimming pool) and no organised sports
- ii Numbers are extremely small, which limits the potential for organised sports and activities
- iii Opportunities exist to introduce physical activities within the Murchison Settlement as part of the Shires organisational and recruitment strategy
- iv Remote distance creates a significant disadvantage for access to organised sports

3.3 Overweight and Obesity

Obesity is a chronic, relapsing, progressive condition that leads to physiological changes and ill health over time and is a major risk factor for chronic conditions including cardiovascular disease, type 2 diabetes, and some cancers. Overweight and obesity is a major cause of preventable disease and death in WA.

Obesity and related chronic conditions are closely linked to social and environmental determinants of health, including income, education, and access to nutritious food and recreational facilities. Food security is a fundamental human right however Aboriginal communities, especially those remote areas, are disproportionately affected. This can be due to several factors, such as limited access to affordable and nutritious food. The paradox of abundant, cheap unhealthy food and unaffordable healthy options further exacerbates health disparities. [Ref 1]

Overweight and obesity in adults are associated with cardiovascular disease, type 2 diabetes, some cancers, musculoskeletal disorders (particularly osteoarthritis) dementia and a range of other conditions. Data on overweight and obesity were obtained through surveys with categorisation within according to guidelines for each age group. [Ref 2]



[Ref 2]-Fig 8 Prevalence (%) of overweight and obesity in children (5-15 years) and adults (16 years and above) by sex, Shire of Murchison, 2024.

*General Overview*

| <b>Item</b> | <b>Adults</b>    | <b>Children</b>     |
|-------------|------------------|---------------------|
| Overweight  | At WA prevalence | At WA prevalence    |
| Obese       | At WA prevalence | Below WA prevalence |

*Context and Opportunities*

- i There is only one fast food outlet in the Shire located at Murchison Oasis Roadhouse in the Murchison Settlement, and for many residents, is only occasional.
- ii Most food is purchased via direct collection in Geraldton or via a freight delivery on a weekly preorder basis meaning that the choice and freshness of fruit and vegetables are more restricted.
- iii Numbers are extremely small
- iv Education and information have the potential to deliver a positive impact
- v Management and operation of the Murchison Oasis Roadhouse as a community operation with a community focus provides opportunities for improved health and wellbeing outcomes.

**3.4 Smoking-related harm**

A comprehensive approach to tobacco control includes strong legislation, regulation and policy, public education campaigns, and support services for quitting. Although these measures have significantly reduced the prevalence of tobacco use in WA, smoking is still the leading preventable cause of disease and death in WA.<sup>49</sup> Smoking causes lung cancer, chronic respiratory diseases, cardiovascular disease, and a range of other diseases and cancers. On average, people who do not smoke are estimated to live 10 years longer than people who do smoke.

Higher levels of tobacco use in some population groups contribute to significant health, social and financial inequalities. Priority population groups known to have high prevalence of smoking, include:

- ~ people living in lower socio-economic conditions
- ~ people living in regional and remote areas
- ~ people from the LGBTQI+SB community
- ~ people who are dependent on alcohol and other drugs.
- ~ older people
- ~ people experiencing homelessness
- ~ people living with a mental illness

While current smoking prevalence among WA secondary school students is historically low the risk of young people becoming addicted to nicotine through vaping and alternative nicotine products, and transitioning to tobacco use, is a growing challenge. Vaping can lead to nicotine dependence, increase the likelihood of starting to smoke tobacco, and expose people who vape, and bystanders, to harmful chemicals.

Recent changes to the regulation of vaping products in Australia strengthen enforcement by prohibiting the sale of vapes outside pharmacies and banning personal importation. The enhanced penalties and new compliance framework involving national collaboration support WA to reduce unlawful vaping and improve public health.

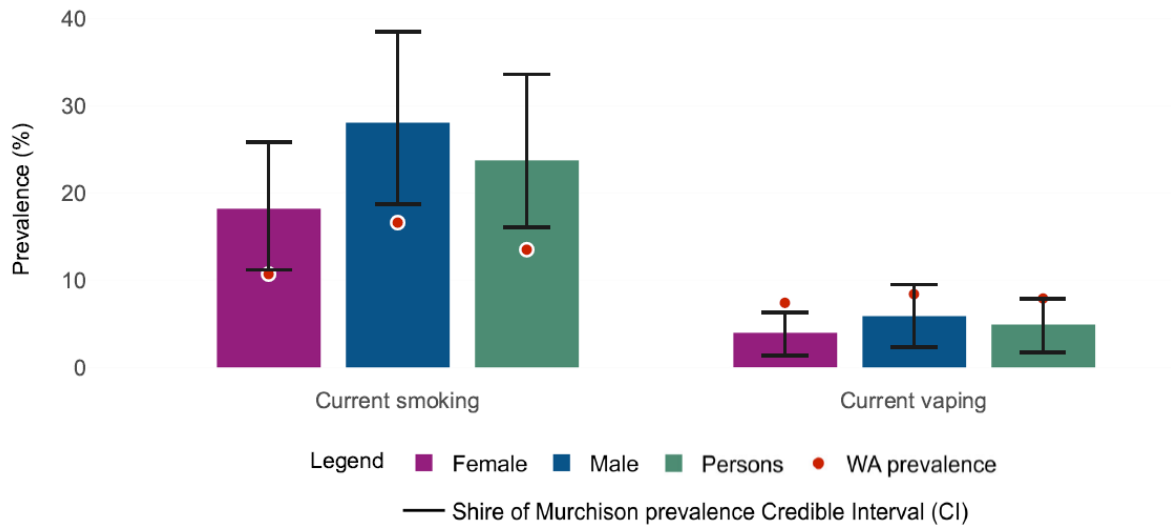
Despite a declining trend, smoking continues to be prevalent in some Aboriginal communities. Strengthening the cultural determinants of health and addressing the social determinants of health is crucial to reducing smoking prevalence amongst Aboriginal people. Some population groups are more at risk of harm from exposure to tobacco use, such as pregnant women, infants and children, and people living with a chronic health condition.

Sustained, comprehensive, population-wide tobacco, vape and related control efforts are required to reduce the serious impact of tobacco use and vaping now and into the future. [Ref 1]

Tobacco use, including past and current use and exposure to second-hand smoke, increases the risk of a number of health conditions, including cancer, respiratory diseases & cardiovascular diseases. [Ref 2]

Tobacco smoking and vaping prevalence

Data on smoking and vaping prevalence were obtained through surveys with categorisation as follows.



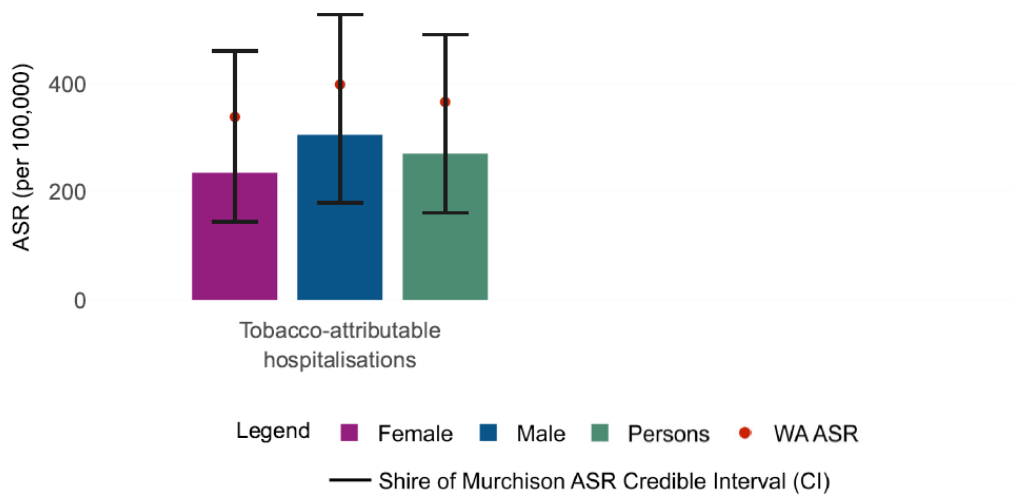
[Ref 2]-Fig 11 Prevalence (%) of current smoking and vaping (18 years and above) by sex, Shire of Murchison, 2024.

Overview

| Item            | Female              | Male                |
|-----------------|---------------------|---------------------|
| Current Smoking | Above WA prevalence | Above WA prevalence |
| Current Vaping  | Below WA prevalence | Below WA prevalence |

Tobacco-attributable hospitalisations

Data on tobacco-attributable hospitalisations are categorised as follows.



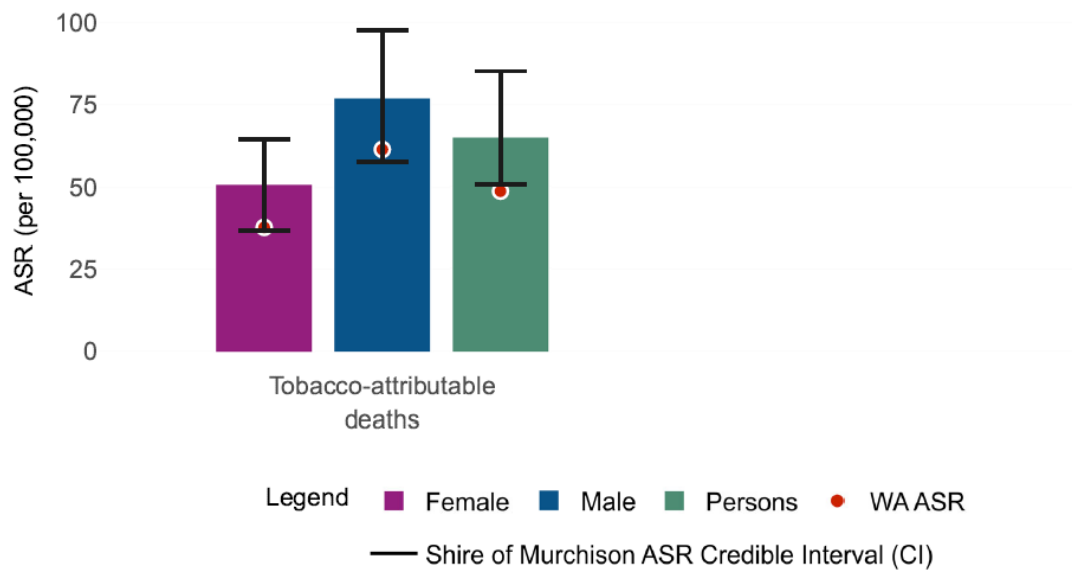
[Ref 2]-Fig 13 ASR (per 100,000 of tobacco-attributable hospitalisations (all ages) by sex, Shire of Murchison, 2024.

Overview

| Item                                  | Female              | Male                |
|---------------------------------------|---------------------|---------------------|
| Tobacco-attributable hospitalisations | Below WA prevalence | Below WA prevalence |

Tobacco-attributable deaths

Data on tobacco-attributable deaths are categorised as follows.



[Ref 2]-Fig 15 ASR (per 100,000 of tobacco-deaths (all ages) by sex, Shire of Murchison, 2021.

Overview

| Activity                    | Female              | Male                |
|-----------------------------|---------------------|---------------------|
| Tobacco-attributable deaths | Below WA prevalence | Below WA prevalence |

Context and Opportunities

- i There is only one source for purchase of tobacco products with the Shire located at Murchison Oasis Roadhouse in the Murchison Settlement
- ii Education and information have the potential to deliver positive impact

**3.5 Alcohol-related harm**

Alcohol use in WA is high by national and world standards, with one in three adults drinking alcohol at levels that are associated with risk of harm from alcohol related disease or injury. While more young people (under 18 years) in WA are choosing not to use alcohol, one in three continue to drink at levels considered risky for adults. Harms caused by alcohol are a whole of community issue, although some groups experience greater risk of harm due to economic, cultural, social, geographical and educational factors.<sup>65</sup> The impact of alcohol use in regional and remote communities can be increased by geographical isolation, limited access to programs and services, and stresses presented by weather conditions such as drought and flooding

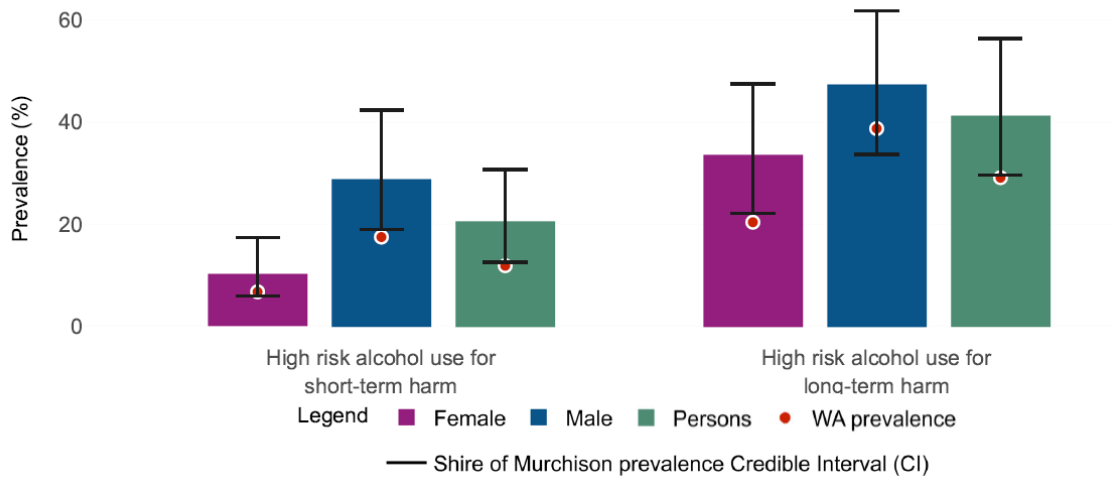
Alcohol-related harm is associated with significant economic, health and social costs such as unemployment, homelessness, poverty, frequency and severity of family domestic violence, and family breakdown – impacting children, families and the wider community.

In WA, alcohol demand, supply and harm reduction are addressed through a cross-agency approach. [Ref 1]

Alcohol use increase the risk of some health conditions including coronary heart disease, stroke, high blood pressure and liver and pancreatic disease. It also increases the risk of violence and ant-social behaviour, accidents and mental illness. [Ref 2]

Alcohol use prevalence

Data on the prevalence of alcohol consumption is categorised as follows.



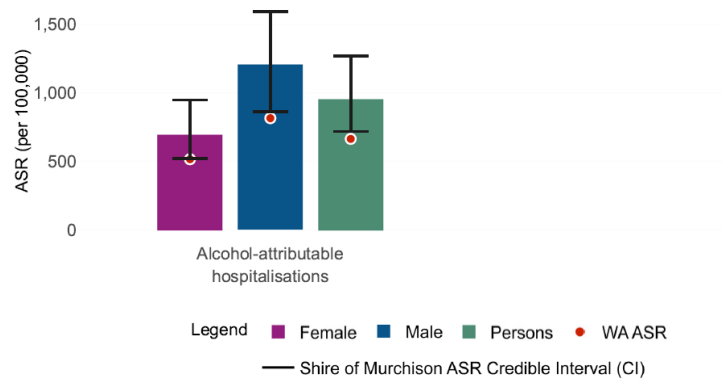
[Ref 2]-Fig 17 Prevalence (%) of high-risk alcohol use (16 years and above) by sex, Shire of Murchison, 2023.

Overview

| Item                                      | Female              | Male                |
|---|---------------------|---------------------|
| High risk alcohol use for short-term harm | Above WA prevalence | Above WA prevalence |
| High risk alcohol use for long-term harm  | Above WA prevalence | Above WA prevalence |

Alcohol-attributable hospitalisations

Data on alcohol-attributable hospitalisations are categorised as follows.



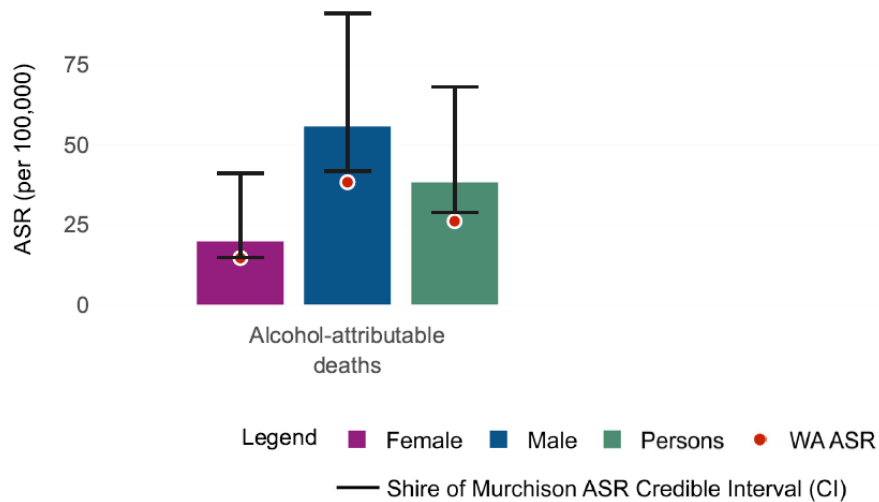
[Ref 2]-Fig 19 ASR (per 100,000 of alcohol-attributable hospitalisations (all ages) by sex, Shire of Murchison, 2024. Ref 1

Overview

| Item                                  | Female              | Male                |
|---------------------------------------|---------------------|---------------------|
| Alcohol-attributable hospitalisations | Above WA prevalence | Above WA prevalence |

Alcohol-attributable deaths

Data on tobacco-attributable deaths are categorised as follows.



[Ref 2]-Fig 6 ASR (per 100,000 of alcohol-deaths (all ages) by sex, Shire of Murchison, 2021.

Overview

| Item                        | Female              | Male                |
|-----------------------------|---------------------|---------------------|
| Alcohol-attributable deaths | Above WA prevalence | Above WA prevalence |

Context and Opportunities

- i There are very limited sources within the Murchison Settlement where alcohol can be purchased and none with takeaway provisions. The Murchison Sports Cub operates a bar without takeaway around 6-8 times per annum and a specific function basis.
- ii There is scope for the Murchison Oasis Roadhouse to serve alcohol as part of a meal via a Restaurant Licence
- iii Education and information have the potential to deliver a positive impact

**3.6 Illicit drug-related harm**

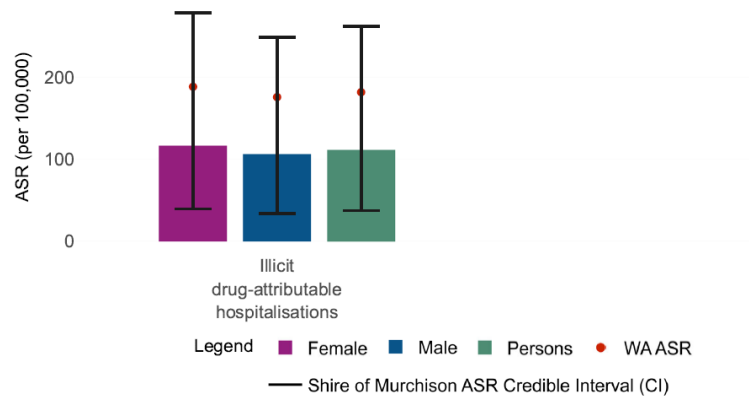
One in 5 people in WA report use of an illicit drug in the previous 12 months,55 with harms spanning health, social and economic domains which range from injury, overdose, transmission of blood-borne viruses, mental health issues, violence, and engagement with criminal justice, to trauma and child protection issues.

Social and structural determinants significantly contribute to illicit drug use and can include complex issues such as social and economic exclusion, poverty, marginalisation, racism and stigmatisation. Prescription drug misuse continues to be an issue in Australia, contributing to rising levels of harm.

Australian governments address alcohol and other drug use (AOD) in the community through a long-standing commitment to a harm minimisation framework. This internationally recognised approach prevents and reduces the harms associated with AOD use through three pillars: harm reduction, demand reduction and supply reduction [Ref 1]

Illicit drug-attributable hospitalisations

Data on alcohol-attributable hospitalisations are categorised as follows.



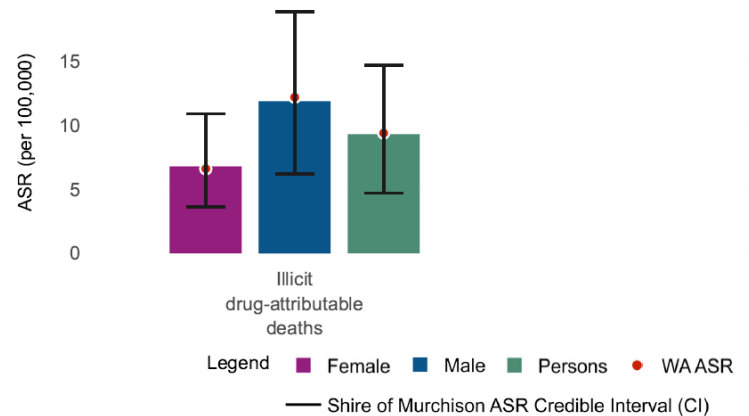
[Ref 2]-Fig 23 ASR (per 100,000 of illicit drug attributable hospitalisations (all ages) by sex, Shire of Murchison, 2024.

Overview

| Item                                       | Female              | Male                |
|--|---------------------|---------------------|
| Illicit drug-attributable hospitalisations | Below WA prevalence | Below WA prevalence |

Illicit drug-attributable deaths

Data on tobacco-attributable deaths are categorised as follows.



[Ref 2]-Fig 25 ASR (per 100,000 of illicit drug attributable deaths (all ages) by sex, Shire of Murchison, 2021

Overview

| Item                             | Female           | Male                   |
|----------------------------------|------------------|------------------------|
| Illicit drug-attributable deaths | At WA prevalence | At below WA prevalence |

**3.7 Mental Health**

A high level of mental health and wellbeing enables individuals to actively participate in community and family life, contribute socially and economically, and lead long, meaningful lives. It enhances the ability to cope with stress, work productively, and engage with society. Low levels of mental health and wellbeing are linked to physical ill-health, harmful alcohol and other drug use and lower quality of life. Mental health issues, such as anxiety-related conditions, mood disorders, and behavioural conditions, are among the leading causes of disability and morbidity in WA. Nearly half of the Australian population (45 per cent) aged 16 to 85 years are expected to experience a mental health condition at some point in their life.<sup>28</sup> Suicide, which contributes significantly to the burden of disease in WA, remains a key

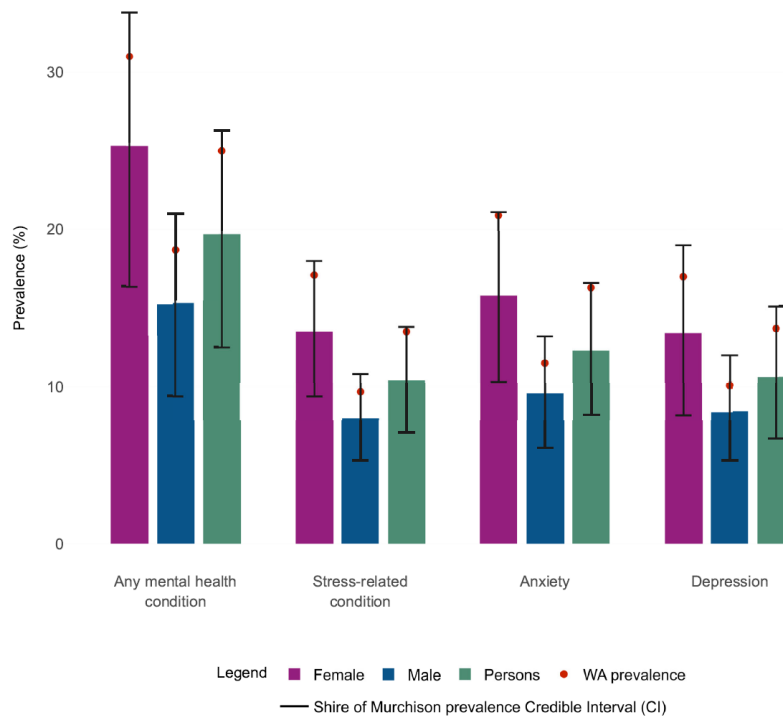
priority for prevention, with efforts focusing on reducing suicide, suicide attempts, and self-harm.<sup>29</sup> Improvements in mental wellbeing can reduce the risk of suicide regardless of the presence or absence of a diagnosed mental health condition; the risk of suicidal thoughts, feelings and behaviours can increase with decreasing levels of wellbeing.

Improving mental wellbeing involves 2 key approaches: enhancing protective factors that promote higher levels of mental wellbeing, such as social connection and access to supportive environments, and reducing risk factors that contribute to poor mental health outcomes, including social isolation and unhealthy lifestyle behaviours. Supportive factors for positive mental health and wellbeing include strong family functioning, supportive communities, social support networks, physical activity, employment, a healthy diet, and access to green spaces and nature. [Ref 1]

People with mental health condition are at an increased risk of experiencing other disorders including physical disorders and diabetes. [Ref 2]

Mental Health conditions prevalence

Data on Mental Health conditions prevalence are categorised as follows.



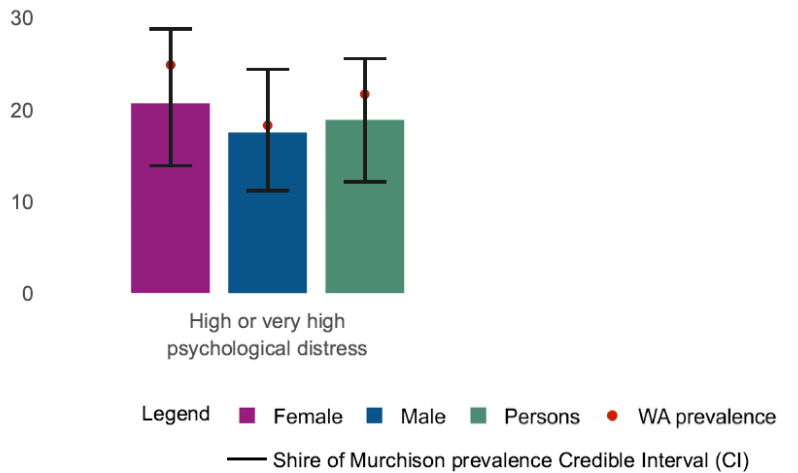
[Ref 2]-Fig 27 ASR (per 100,000 of illicit drug attributable hospitalisations (all ages) by sex, Shire of Murchison, 2024.

Overview

| Item                        | Female              | Male                |
|-----------------------------|---------------------|---------------------|
| Any mental health condition | Below WA prevalence | Below WA prevalence |
| Stress-related condition    | Below WA prevalence | Below WA prevalence |
| Anxiety                     | Below WA prevalence | Below WA prevalence |
| Depression                  | Below WA prevalence | Below WA prevalence |

Psychological distress prevalence

Data on Psychological distress conditions prevalence are categorised as follows.



[Ref 2]-Fig 29 ASR (per 100,000 of illicit drug attributable hospitalisations (all ages) by sex, Shire of Murchison, 2024.

Overview

| Item                                     | Female              | Male                |
|--|---------------------|---------------------|
| High or very high psychological distress | Below WA prevalence | Below WA prevalence |

Context and Opportunities

- i Some equity and inclusion actions may assist
- ii Education and information have the potential to deliver a positive impact, particularly through community-based initiatives and partnerships with WACHS and other service providers.
- II. The Shires organisational and recruitment strategy provides opportunities to support staff wellbeing and promote a mentally healthy workplace.
- III. Access to mental health services is limited, with most services delivered externally or via outreach, telehealth, or emergency response.
- IV. Opportunities exist to strengthen community connection and social participation within Murchison Settlement and across pastoral stations.

**3.8 Aboriginal Health and well-being**

Aboriginal health and wellbeing is influenced by a wide range of factors, including connection to Country, culture, family, community, and identity. These cultural determinants are central to social and emotional wellbeing and are recognised as protective factors that support resilience, healing, and positive health outcomes. Social determinants such as housing, education, employment, income, and access to services also play a significant role in shaping health outcomes for Aboriginal people.

Aboriginal people, particularly those living in regional and remote areas, continue to experience poorer health outcomes compared with non-Aboriginal Australians. These disparities are linked to historical and ongoing impacts of colonisation, intergenerational trauma, systemic disadvantage, and reduced access to culturally safe health services.

The PIA Wajarri Aboriginal Community is located approximately 70 km from the Murchison Settlement and is situated on Aboriginal Reserve Land. All essential services, including housing, schooling, water, power, and health support, are provided by various government agencies. As such, the Shire’s direct influence on Aboriginal health outcomes is limited, with responsibility for Aboriginal health and wellbeing resting primarily with the State Government.

*Context and Opportunities*

- i The State Government is responsible for Aboriginal Health and well-being wellbeing, education, employment, justice, safety, housing, land and waters, languages, and digital inclusion at the PIA Wadjarri Aboriginal Community. Current progress is unknown
- ii Given Murchison's remoteness opportunities to have some of these deliverables undertaken by the State better integration with the broader shire could be pursued.

**3.9 Equity and inclusion**

Equity and inclusion are essential to ensuring that all people have the opportunity to achieve good health and wellbeing. Equity recognises that some individuals and groups may require additional support or resources to achieve comparable health outcomes, due to social, economic, cultural, or environmental factors. Inclusion ensures that all people feel valued, respected, and able to participate fully in community life.

Local governments play an important role in promoting equitable access to services, facilities, programs, and opportunities. This includes considering the needs of people who may experience disadvantage or barriers to participation, such as people with disability, older adults, young people, Aboriginal people, culturally and linguistically diverse communities, and those living in remote or isolated settings.

In the Shire of Murchison, geographic isolation, limited access to services, and a small, dispersed population create unique challenges for equity and inclusion. Ensuring that all residents have fair access to information, services, and opportunities requires tailored approaches, strong partnerships, and flexible service delivery models. In our case a sealed Carnarvon-Mullewa Road is essential from a safety perspective to encourage medical practitioners and allied health services travel to the Murchison Settlement to deliver services.

Local events, such as clean-up drives and tree planting initiatives, foster community engagement, which not only enhances the look of the neighbourhood but also strengthens social ties. Creating green spaces, such as parks and community gardens, provides venues for social interaction while improving air quality and biodiversity, and provides shade to reduce harmful ultraviolet (UV) exposure.

When communities are engaged in environmentally sustainable practices, they contribute to the preservation of natural resources, reduce pollution, and mitigate climate change, ensuring a healthier planet for future generations. [Ref 1]

*Context and Opportunities*

- i The strong community focus of the Shire in relation to our very small community means a stronger than perhaps normal interdependent relationship exists with Shire staff taking a more hands on supportive role than would otherwise be the case in support of the rangelands sector.
- ii Many of the current and future actions of the Shire in and around the Murchison Settlement and though the broader road maintenance and construction role address this objective as Inclusion and Equity forms a significant part of our raison d'être.
- iii Sealing the remain 27.54km unsealed section of the Carnarvon-Mullewa Road to encourage medical practitioners and allied health services to safely access the Murchison Settlement to deliver allied medical services.

### 3.10 People and Community

A strong, connected community is fundamental to health and wellbeing. Social connection, participation, and a sense of belonging contribute to resilience, mental health, safety, and overall quality of life. Community cohesion is particularly important in small and remote local government areas, where residents often rely on one another for support, information, and shared resources.

The Shire of Murchison has a unique community profile, characterised by a very small population, dispersed pastoral stations, and a central settlement that functions as the primary hub for services, social interaction, and community events. These characteristics create both challenges and opportunities for strengthening community wellbeing.

Community wellbeing is influenced by access to services, opportunities for social participation, cultural identity, safety, and the physical environment. Local governments play a key role in fostering inclusive, connected communities through infrastructure, events, communication, and partnerships.

#### *Context and Opportunities*

- i A number of elements fall into normal Shire operations with public health outcomes intrinsically intertwined into the fabric of the community.
- ii The Shire has an important role to play in emergency evacuations, road rescues, administering RFDS medications and providing a very basic medical rooms for potentially visiting medical practitioners at the Murchison Settlement

### 3.11 Healthy Partnerships

Developing strong partnerships is essential for the effective design, implementation, and evaluation of public health initiatives. These partnerships facilitate a collaborative approach to health planning, promoting shared ownership of initiatives, building trust, and increasing understanding and engagement on important public health issues. [Ref 1]

The large sparsely settled and remote location means that access to health-related treatments such as doctors, hospitals, dentist etc that many would take for granted are not available or can necessarily be delivered in the Shire. The Murchison Local Government Authority Selected Health Service Information (WACHS) provided in Appendix 1 [Ref 3] outlines the current situation. This has a direct effect on public health outcomes.

In the Shire of Murchison, partnerships are especially important due to the Shire's small population, geographic isolation, and limited local service availability. Working collaboratively with external agencies and neighbouring local governments enables the Shire to access expertise, funding, and support that enhances community wellbeing.

#### *Context and Opportunities*

- i Improved recognition and articulation of health and well-being considerations within the Shires normal operation
- ii Increased liaison with health-related service providers and practitioners to provided improved service delivery at the Murchison Settlement.
- iii Access to Community Development network across the Murchison Region to facilitate locum services and the participation in these service

## 4 Quality of Life Focus Actions

Within the framework to ensure the best possible health, wellbeing, and quality of life now and into the future the following approach plans and actions are proposed with roles to promote, prevent, protect and enable public health whilst also addressing objectives relating to Aboriginal health and wellbeing and equity and inclusion wherever applicable.

| Element                                      | Quality of Life Focus Actions   | Objectives  |
|--|---|---|
| <b>A Safe nutritious and accessible food</b> | A1 Maintain Free Weekly Freight Delivery pickup service in and around Geraldton for delivery into the Murchison Settlement          | 3.1 Nutrition   |
|  | A2 Provide opportunities for other parts of the community remote from Murchison to access the Shire's Free Freight delivery service | 3.1 Nutrition   |
|  | A3 Provide healthy eating meals to Council Meetings and other Shire events  | 3.1 Nutrition   |
|  | A4 Promote health eating as part of food safety programs and food business inspections  | 3.1 Nutrition   |
|  | A5 Implement the Shire's Local Meat initiative with produce used in and sold from the Murchison Oasis Roadhouse                     | 3.1 Nutrition   |
|  | A6 Maintain and expand the Murchison Settlement's Community Garden which includes fruit vegetables and eggs                         | 3.1 Nutrition<br>3.9 Equity & Inclusion   |
|  | A7 Provide Community Garden Produce for use and retail from the Murchison Oasis Roadhouse   | 3.1 Nutrition   |
|  | A8 Provide a range of nutritious food options at the Murchison Oasis Roadhouse  | 3.1 Nutrition   |
| <b>B Safe drinking and swimming water</b>    | B1 Provide and operate a chlorinated supply of drinking water at the Murchison Settlement   | 3.1 Nutrition   |
|  | B2 Operate the Community Caravan Park Swimming Pool at the Murchison Settlement to the appropriate health standards                 | 3.3 Physical Activity<br>3.3 Overweight & Obesity                                       |
|  | B3 Provide community access to the pool through the Shire's local loyalty scheme  | 3.3 Physical Activity<br>3.3 Overweight & Obesity                                       |
|  | B4 Provide access to the PIA Wadjari Community School for educational and swimming related activities                               | 3.3 Physical Activity<br>3.3 Overweight & Obesity<br>3.8 Aboriginal Health & well-being |

| Element  | Quality of Life Focus Actions   | Objectives  |
|--|---|---|
| <b>C A strong skilled and committed public health work workforce</b> | C1 Ensure staff are trained appropriately to manage the RFDS emergency medication box and act as a conduit with RFDS medical practitioners to assist in treatment<br>C2 Support Staff to participate in the Department of Health Advisory Council for our district (DHAC)<br>C3 Continue to work with our Environmental Health Officer to deliver services and information relating to public health<br>C4 Capacity build staff to test and adjust both pool and drinking water as required | 3.10 People & Community<br>3.11 Healthy Partnerships<br>3.9 Equity and Inclusion<br>3.10 People & Community<br>3.10 People & Community<br>3.10 People & Community |
| <b>D Reduce harm from alcohol use</b>                                | D1 Monitor operations of the Murchison Sports Club to promote safe alcohol consumption<br>D2 Change operations of the Murchison Oasis Roadhouse from an largely unrestricted BYO basis to a Restaurant License with meals only consumption of alcohol and no take-away<br>D3 Conduct and support no alcohol events<br>D4 Support Geraldton Community Wellness Group's Alcohol Harm minimisation activities and actions  | 3.5 Alcohol-related harm<br>3.5 Alcohol-related harm<br>3.5 Alcohol-related harm<br>3.5 Alcohol-related harm  |
| <b>E Reduce harm from tobacco and vape use</b>                       | E1 Maintain sales of smoke products at the Murchison Oasis Roadhouse in the current restricted range of tobacco products with no vaping sold<br>E2 Support State and Federal public health campaigns to reduce tobacco and vape use<br>E3 Continue to support Shire Events as smoke and vape free<br>E4 Support Geraldton Community Wellness Group's Alcohol & Other Drugs harm minimisation activities and actions [Ref 5]   | 3.4 Smoking-Related harm<br>3.4 Smoking-Related harm<br>3.4 Smoking-Related harm<br>3.4 Smoking-Related harm  |
| <b>F Reduce harm from other drug use</b>                             | F1 Support Geraldton Community Wellness Group's Alcohol & Other Drugs harm minimisation activities and actions [Ref 5]<br>F2 Installation of needle and syringe boxes in all public toilets. Have information readily available for disposal.   | 3.6 Illicit drug related harm<br>3.6 Illicit drug related harm  |

| Element   | Quality of Life Focus Actions   | Objectives   |
|---|---|--|
| <b>G Safe vibrant liveable well-designed and socially connected communities</b>       | G1 Provide new and expanded facilities in accordance with the Murchison Settlement Masterplan Report [Ref 7] including improvements to the amenity of the settlement, construction of a new playground, upgrade to the Community Centre and Refurbishment and extension of the Murchison Oasis Roadhouse        | 3.9 Equity & Inclusion   |
|   | G2 Finalise construction of 5 new Key Worker Dwellings  | 3.9 Equity & Inclusion   |
|   | G3 Finalise construction of new 3 cabins to Caravan Park  | 3.9 Equity & Inclusion   |
|   | G4 Continue to conduct the Shire's Annual Events including Christmas Tree Day, Anzac Day and Camp Oven Muster Festival  | 3.9 Equity & Inclusion<br>3.10 People & Community                              |
|   | G5 Continue to financially support Biggest Morning Tea Cancer Fund Raising Event  | 3.9 Equity & Inclusion<br>3.10 People & Community                              |
|   | G6 Continue to expand the range of community events on offer in the Murchison Settlement  | 3.9 Equity & Inclusion<br>3.10 People & Community                              |
|   | G7 Continue with implementing the Shire staff community integration strategy which includes programs for staff buy in to living in a remote small community and delivery of local community events  | 3.9 Equity & Inclusion   |
|   | G8 Continue to implement actions under the Shire's Disability Action and Inclusion Plan   | 3.9 Equity & Inclusion   |
|   | G9 Continue to provide community and Health related information from the Shires Website, Facebook and Community Information List  | 3.9 Equity & Inclusion   |
| <b>H Active transport infrastructure with trails, bike paths and public transport</b> | H1 Continue with implementing the Shire's road maintenance plan   | 3.9 Equity & Inclusion   |
|   | H2 Promote Tourism attractions that encourage active transport such as swimming, hiking, walking for all levels of involvement  | 3.9 Equity & Inclusion<br>3.10 People & Community                              |
|   | H3 Introduce way-finding signage to the settlement for local trail options  | 3.9 Equity & Inclusion<br>3.10 People & Community                              |
|   | H4 Liaise with the City of Greater Geraldton and Main Roads WA and others to fast track the sealing of the remain 27.54km unsealed section of the Carnarvon-Mullewa Road so that medical practitioners can safely access the Murchison Settlement from Geraldton and deliver a range of allied health services. | 3.9 Equity & Inclusion<br>3.10 People & Community<br>3.11 Healthy Partnerships |

| Element   | Quality of Life Focus Actions  | Objectives  |
|---|--|---|
| <b>I Equitable inclusive health care</b>  | I1 Continue to undertake emergency evacuations, road rescues, administering RFDS medications and providing a very basic medical rooms for potentially visiting medical practitioners at the Murchison Settlement | 3.10 People & Community   |
|   | I2 Advocate for access to health services Murchison should be receiving in line with current policies  | 3.9 Equity & Inclusion<br>3.10 People & Community<br>3.11 Healthy Partnerships            |
|   | I3 Work with WACHS to support delivery of health related services to the Pia Wadjarri Community and where appropriate determine if broader community access can be facilitated.                                  | 3.8 Aboriginal Health & well-being<br>3.9 Equity & Inclusion<br>3.11 Healthy Partnerships |
| <b>J Health literacy including genomic information</b>                                    | J1 Seek advice and information from relevant departments as to what health literacy including genomic information is available and determine how best this can be provided to the community                      | 3.9 Equity & Inclusion,<br>3.11 Healthy Partnerships                                      |
| <b>K Optimal disaster response and emergency response including pandemic preparedness</b> | K1 Continue to support and oversee the operation of the Murchison Bushfire Brigade   | 3.10 People & Community   |
|   | K2 Continue to provide Emergency Management Responses in accordance with the Emergency Management Plan   | 3.10 People & Community   |
|   | K3 Provide Emergency Management Flood Damage Repair and Restoration responses as part of declared Flood Recovery Events  | 3.9 Equity & Inclusion  |
| <b>L Accessible high quality screening programs</b>                                       | L1 Liaise with health practitioners to see what screening programs can be delivered locally and establish partnerships to facilitate those that can.   | 3.8 Aboriginal Health & well-being,<br>3.9 Equity & Inclusion                             |
| <b>M Reduced burden of communicable disease</b>   | M1 Liaise with health practitioners to see what the Shire can do to assist   | 3.10 People & Community   |
|   | M2 Monitor and implement mosquito control programs at the Murchison Settlement   | 3.10 People & Community   |
| <b>N Strong partnership with key stakeholders</b>   | N1 Liaise with health practitioners to see what the Shire can to facilitate a partnership and strategic approach   | 3.10 People & Community   |
|   | N2 Work with neighbouring Shires in the Murchison Region to support attendance and attraction of locum practitioners   | 3.10 People & Community   |
| <b>O High levels of immunisation</b>  | O1 Support and promote WA immunisation approaches and actions  | 3.10 People & Community   |

| Element  | Quality of Life Focus Actions  | Objectives   |
|--|--|--|
| <b>P Optimal mental health and well-being</b>                                      | P1 Support Geraldton Community Wellness Group's mental health activities and actions   | 3.7 Mental Health                                    |
| <b>Q Cultural safe environment free from racism</b>                                | Q1 Work with PIA Wajarri Aboriginal Community to develop promote and integrate culturally appropriate community based initiatives that celebrate cultural heritage                               | 3.8 Aboriginal Health & well-being                   |
| <b>R Hazard free environment</b>   | R1 Provide new and expanded facilities in accordance with the Murchison Settlement Masterplan report [Ref 7] including improvements to the amenity of the settlement through increased plantings | 3.9 Equity & Inclusion                               |
| <b>S Reduced climate risk and environmental footprint</b>                          | S1 Construct and install solar micro grid as an extension to the Murchison Settlement's Power Supply   | 3.9 Equity & Inclusion                               |
|  | S2 Upgrade waste management plant equipment and facilities with increased emphasis on expanding local mulch operations   | 3.9 Equity & Inclusion<br>3.10 People & Community    |
| <b>T High-quality population health data systems to inform policy and research</b> | T1 Liaise with health practitioners to see what the Shire information can be derived that will assist in overall health planning   | 3.10 People & Community<br>3.11 Healthy Partnerships |

## 5 Evaluation of the Plan

The Murchison Shire will regularly track the progress relating to the Quality of Life Focus Actions under this plan and report annually via Council's Annual Report.

As we progress, some of these elements may also be included in an updated Community Plan and Corporate Plan

## 6 References

The following references are relevant to the production of the plan

- Ref 1 State Public Health Plan for Western Australia 2025-2030  
[https://www.health.wa.gov.au/~/\\_media/Corp/Documents/About-us/Public-Health-Act/State-Public-Health-Plan-2025-2030.pdf](https://www.health.wa.gov.au/~/_media/Corp/Documents/About-us/Public-Health-Act/State-Public-Health-Plan-2025-2030.pdf)
- Ref 2 Health and Wellbeing Profile Shire of Murchison 2015 – 2024
- Ref 3 Murchison Local Government Authority Selected Health Service Information (WACHS)  
[Appendix 1](#)
- Ref 4 Australian Bureau of Statistics. Socio-Economic Indexes for Australia (SEIFA), 2021  
[Australian Bureau of Statistics](#)
- Ref 5 Midwest Local Government Planning Guide. Geraldton Community Wellness Group  
<https://www.mwhpn.com.au/other-health-networks/>
- Ref 6 Shire of Murchison Strategic Community Plan 2016/17 – 2026/27  
<https://www.murchison.wa.gov.au/documents/other-council-documents>
- Ref 7 Murchison Settlement Masterplan Report  
<https://www.murchison.wa.gov.au/documents/other-council-documents>
- Ref 8 Murchison Settlement Roadhouse Precinct Detailed Concept Design
- Ref 9 Murchison Vast Sky Experience Business Case  
<https://www.murchison.wa.gov.au/documents/other-council-documents>

## 7 Previous

Nil

## 8 Appendices

Appendix1 Murchison Local Government Authority Selected health service information May 2026 (WACHS)

# Murchison Local Government Authority

## Selected health service information (May 2026)

### Background

Murchison Local Government Authority (LGA) CEO contacted WACHS to seek health service information to inform public health planning processes.

WACHS confirmed the Murchison LGA had already received the Department of Health (DOH) Epidemiology produced LGA level profile document providing a comprehensive overview of health conditions and services utilisation for Murchison LGA residents.

This overview of selected information from this process has been provided to complement the DOH produced profile for Murchison LGA.

WACHS consulted with community and health service stakeholders in 2021/22 to inform Meekatharra Hospital infrastructure development processes. This included identifying health services and health care needs in the Murchison LGA catchment. Consultation was completed in 2022 and some details may have changed in subsequent years. No data has been updated with exception of the estimated resident population (ERP) and health service utilisation by Murchison LGA residents.

### Population

Murchison LGA is Wajarri country, located 302km northeast of Geraldton and 742km north of Perth. Murchison LGA is the only LGA in Australia without a town or regional centre. Murchison LGA has an ERP of 105<sup>1</sup> and with almost equal proportions of non-Aboriginal and Aboriginal residents.

The Murchison LGA population has declined by 10 per cent since 2020.

Most of the population are working aged adults (15-44, 40%; 45-64, 32%).

In 2021 Aboriginal people made up 51 per cent of the population.



Table 1. Murchison LGA ERP 2024

| Age         | 2020 | 2021 | 2022 | 2023 | 2024 |
|-------------|------|------|------|------|------|
| 0-14 years  | 25   | 28   | 25   | 21   | 17   |
| 15-44 years | 41   | 34   | 37   | 37   | 42   |
| 45-64 years | 43   | 39   | 38   | 36   | 34   |
| 65+ years   | 8    | 7    | 8    | 12   | 12   |
| Total       | 117  | 108  | 108  | 106  | 105  |

<sup>1</sup> ABS Estimated Resident Population, 2024

## Health Services

Murchison LGA visiting health services include as required visiting WACHS allied and community health and the Geraldton Regional Aboriginal Medical Service (GRAMS) General Practitioner (GP) visits to Pia Wadjarri Remote Community School.

### Inpatient demand

In 2024-25, nine Murchison residents received inpatient care in WA hospitals, predominantly in Geraldton Hospital (n=4) or metropolitan hospitals (n=4). One person was admitted to Carnarvon hospital. Average age of admission was 25 years.

### Emergency Department demand

In 2024-25, the number of ED attendances for Murchison residents was 34. Most (80%) presented to Midwest Hospitals, most commonly Geraldton (n=14) or Mullewa (n=9). Smaller numbers presented to other Midwest Hospitals such as Carnarvon, Meekatharra and Morowa. Five people attended EDs in the Pilbara and two attended metropolitan ED's.

### Outpatient demand

There were 17 outpatient services recorded for Murchison LGA residents in 2024-25, with most provided from Geraldton (71%). The remainder received outpatient services from metropolitan public hospitals.

**The following information was provided in 2021/2022. Changes may have occurred since this time.**

## Primary care

The GRAMS GP clinic in Mt Magnet provides a monthly visiting GP service to Pia Wadjarri. GRAMS are also contracted to provide school health services in Pia Wadjarri on behalf of WACHS.

The RFDS previously provided a monthly FIFO clinic at Murchison Settlement, primarily as children were living in the settlement. The service ceased when the family left.

RFDS has 15 emergency chests located within the Mullewa/Murchison LGA catchment with support as required provided by RFDS. Chests are located at stations, one roadhouse and one government location (specific locations are not publicly available).

## Population Health

### Community health

WACHS community health visits to Murchison LGA operate at Pia Wadjarri 'as required', with staff using the electronic birth register to determine when visits are needed. They will also contact the school to find out which families are in town and whether there are children at high risk who require urgent assessment.

### Allied health

WACHS provides a range of visiting allied health services including physiotherapy, occupational therapy (OT), dietetics, podiatry, social work and speech pathology to adults and children in the Murchison Health District.

Allied health staff (predominantly dietetics, speech pathology and occupational therapy) provide services to Pia Wadjarri Remote Community School via outreach from Geraldton. Service frequency is 'as required', dependent on number and acuity of patients.

Telehealth services (video and telephone options) can be used to increase access to care. Local schools have more reliable internet connectivity, although bandwidth in Pia Wadjarri is known to be poor.

## Mental Health Promotion

Mental health promotion and awareness emerged as a strong community need in Murchison LGA.

WACHS Midwest provide training to the broader Murchison health district in Gatekeeper Training for suicide prevention, Mental Health First Aid, Aboriginal Mental Health First Aid, Red Dust Healing, Deadly Thinking Youth and support communities with mental health promotion events such as 'R U Ok Day'. Training within the Murchison LGA community can be provided on request.

## Paediatrics

Children from Pia Wadjarri/Murchison LGA requiring paediatric assessment travel to Mount Magnet, Mullewa or Geraldton where specialist pediatric services are based. Telehealth services (video and telephone options) could be explored to increase access to care.

## Aged Care

Provision of aged care packages and respite care is a recognised challenge within the Murchison Health District. Meekatharra is the only site in the catchment with respite beds and is significantly distanced from other Murchison locations. In-home services may be available dependent on service provider and staff availability.

## Palliative Care

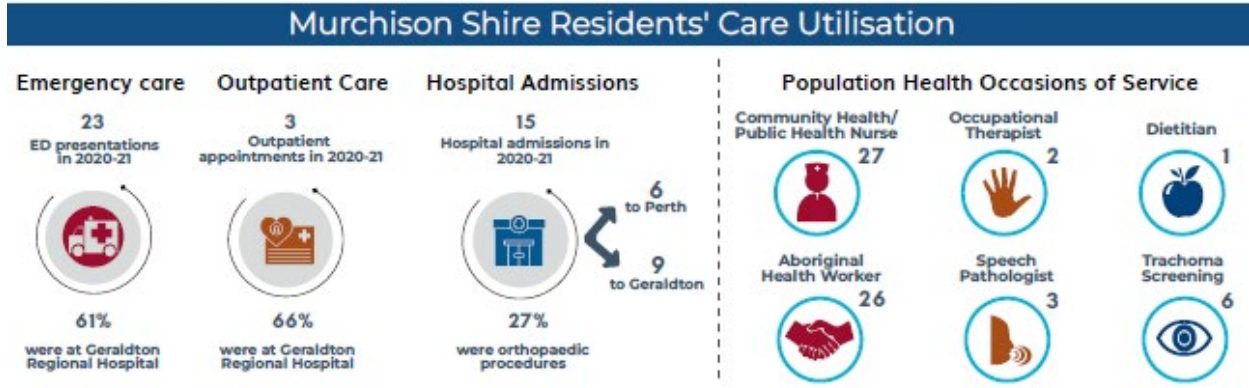
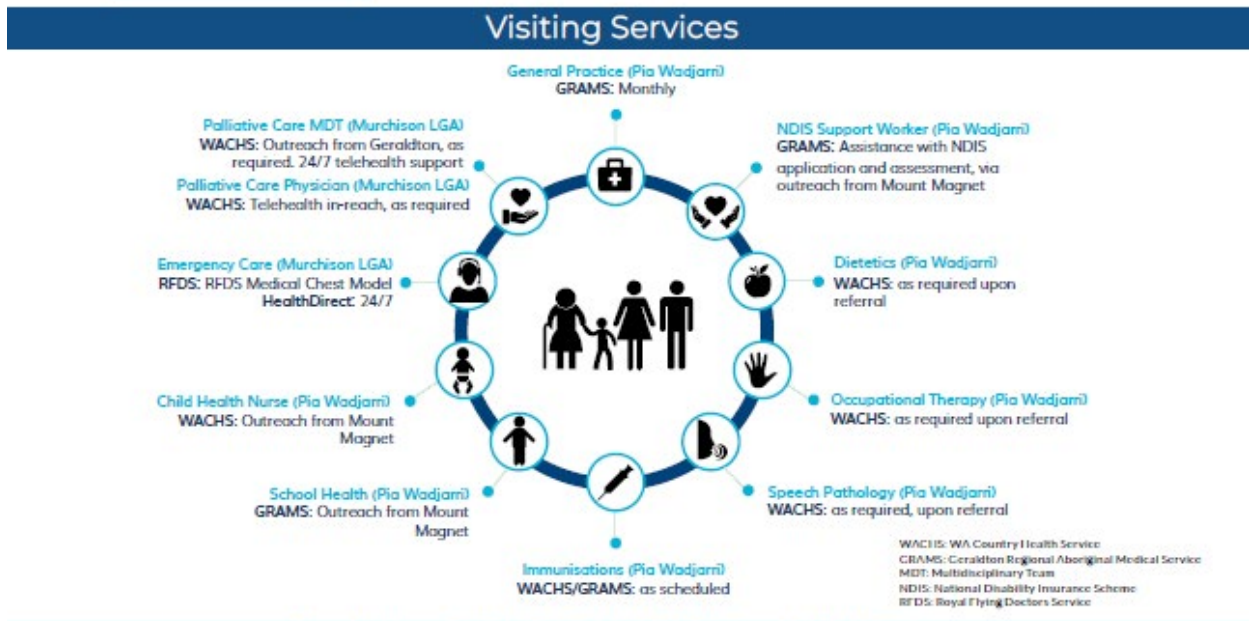
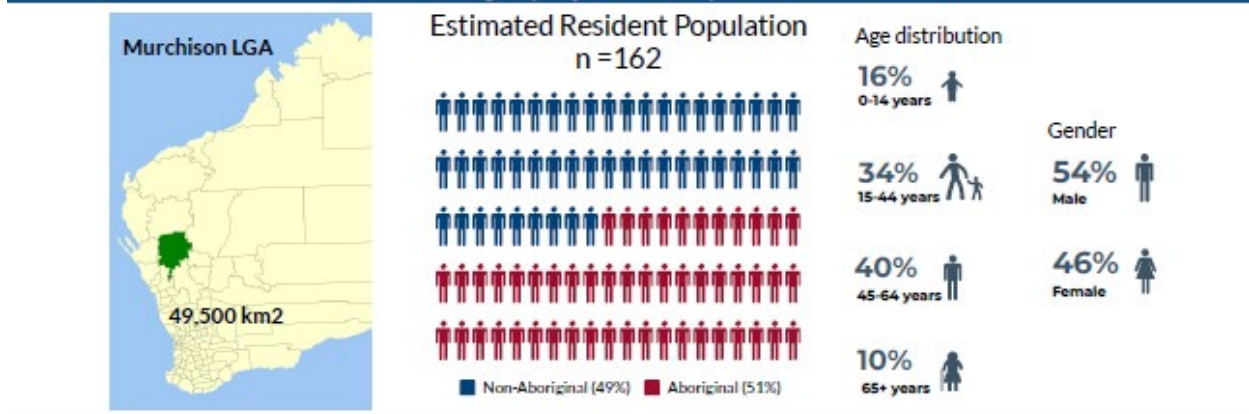
The WACHS Midwest regional palliative care team includes a GP, clinical nurse consultant, social worker, occupational therapist, AHW/ALO and physiotherapist. This team offers palliative care services and support to individuals and families across the Murchison. Outreach visits are scheduled as required by the individual and their family, with a palliative care nurse available via telehealth 24/7 to provide support and advice.

Specialist advice and consulting is provided by a palliative care physician in-reach telehealth model, including physician-led care into the home. Palliative care respite can be arranged at Meekatharra Hospital (and Mullewa Hospital once the redevelopment is complete) or can be provided in the home, where palliative care staff will stay with the patient to give the carer a period of rest.

## Dental Service

North Metropolitan Health Service operates public dental services throughout the Murchison Health District. Service provision in most of the communities is via the mobile dental van. The service provides free dental services for children, eligible adults who hold a healthcare or pension card and emergency

private patients. A visiting dental service was an expressed need from the Murchison LGA community, for adults, children attending school of the air and children attending Pia Wadjari remote community school.





**murchison**shire

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