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Ordinary Council Meeting

23 July 2026

Agenda Attachments

Minutes of the Meeting of the

Murchison Shire Council Audit & Risk Committee

Held in the Council Chambers, Carnarvon Mullewa Road, Murchison, on Tuesday **30 June 2026**, commencing at 12.30pm

Purpose The Audit Committee to consider the CEO's report on the appropriateness and effectiveness of the financial management systems and procedures

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1 DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS

Cr Q Fowler Presiding Member opened the meeting at 12.39pm

2 RECORD OF ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE

Councillors
Cr Q Fowler - Presiding Member
Cr R Foulkes-Taylor
Cr G Mead – remote via Teams

Staff
Bill Boehm – CEO
Rebecca Fogarty - Community Manager DCEO
Travis Bate – Financial Accountant (RSM)
Milton Shaji – Finance Officer

3 CONFIRMATION OF MINUTES

3.1 Audit & Risk Committee Meeting – 25 June 2026

Background
Minutes of the Audit & Risk Committee Meeting of 25 June 2026 have previously been circulated to all Audit & Risk Committee Members.

Recommendation
That the minutes of the Audit & Risk Committee meeting held on 25 June 2026 be confirmed as an accurate record of proceedings

Voting Requirements
Simple Majority

Committee Decision
Moved: Cr R Foulkes-Taylor **Seconded: Cr** G Mead
That the minutes of the Audit & Risk Committee meeting held on 25 June 2026 be confirmed as an accurate record of proceedings

Carried **For** 3 **Against** 0

4 ANNOUNCEMENTS BY PRESIDING PERSON WITHOUT DISCUSSION

Nil

5 REPORTS

5.1 Financial Management Systems Review

File:	2.1	
Author:	Bill Boehm – Chief Executive Officer	
Interest Declared:	No interest to disclose	
Date	27 June 2026	
Attachments:	5.1.1	Extract WA Local Government Accounting Manual section 07 Internal Control Framework
	5.1.2	Financial Management Systems Review Report June 2026

<u>Matter for Consideration</u>
The Audit Committee to consider the CEO's report on the appropriateness and effectiveness of the financial management systems and procedures.

<u>Background</u>
The Audit Committee to consider the CEO's report on the appropriateness and effectiveness of the financial management systems and procedures. Under *s5(2)(c) of the Local Government (Financial Management) Regulations 1996* and *s17(1) of the Local Government (Audit) Regulations 1996* this is required to be undertaken not less than once in every 3 financial years with the CEO to report to the Audit Committee and the results of those reviews

Section 7.3 of the Western Australian Local Government Accounting Manual Edition 3 issued by the Department of Local Government in September 2012 specifies the minimum level of monitoring activities and key control activities that a Local Government should have in place. An extract of the manual is attached.

The last review was undertaken and reported to the Audit Committee on 23 June 2022.

<u>Comment</u>
The early part RSM's engagement in 2022 a review of the Internal Control environment was undertaken by Travis Bate Financial Accountant (RSM). Whilst there is a legislative requirement to formally review financial management systems and procedures, it was my view, and that of incoming RSM Financial Accountant, that it was essential to establish a base to work off moving forward as part of the role.

As a follow up and as part of legislative requirements a second review was commissioned

A copy of the report and findings is attached. The findings are accepted without qualification.

The continuing engagement of RSM has seen over time a steady improvement in the management of the Shire's financial operations generally. Given the difficulty of recruiting experienced local government financial expertise, this engagement has been welcomed with our less experienced staff who regularly rely on RSM's expertise.

Whilst I also note that only one of the findings (Business Continuity Plan) has been considered a major risk various areas, most are not major issues with improved documentation having been identified for improvement. Those highlighted, and other systems and procedures not specifically listed, are being addressed through a range of actions already identified through RSM's engagement.

However, whilst there are no major issues and even though processes have improved since the last review, further tweaking is still required with RSM to continue to perform a key role through their engagement with dedicated tasks associated with improved documentation processes required. This is essential given the small size of our operation and lack of local government accounting experience.

Travis will be available at the meeting to guide the Committee through the report, its findings and actions proposed as well as answering any questions

In summary I am of the opinion that the systems and procedures are adequate and welcome the advice regarding various areas identified for improvement.

Statutory Environment

Local Government (Financial Management) Regulations 1996

5 CEO's duties as to financial management

(2) The CEO is to —

(c) undertake reviews of the appropriateness and effectiveness of the financial management systems and procedures of the local government regularly (and not less than once in every 3 financial years) and report to the local government the results of those reviews.

Local Government Audit Regulations 1996

17 CEO to review certain systems and procedures

(1) The CEO is to review the appropriateness and effectiveness of a local government's systems and procedures in relation to —

(a) risk management; and

(b) internal control; and

(c) legislative compliance.

(2) The review may relate to any or all of the matters referred to in subregulation (1)(a), (b) and (c), but each of those matters is to be the subject of a review not less than once in every 3 financial years.

(3) The CEO is to report to the audit committee the results of that review.

Strategic Implications

Nil

Policy Implications

Nil

Financial Implications

Nil

Consultation

Travis Bate – Financial Accountant (RSM)

Meeting Update

The Audit and Risk Committee review included comments from management that were unable to be provided at the time the agenda, was distributed and were included in Financial Management Systems Review Report June 2026 that was considered by the Committee.

Travis Bate indicated that

- there is limited guidance provided as to what needs to be covered in the Financial Management Systems Review and as such that with the WA Local Government Accounting Manual section 07 Internal Control Framework being the approach that was followed.
- the findings are factual
- there have been a number of staff changes during the period under review
- the risk rating used is the same that applies in the Auditor General's Report
- the 2022 review identified 18 Items (0 Significant, 15 Moderate and 3 Minor)
- the 2026 review identified 17 Items (1 Significant, 8 Moderate and 8 Minor). Some related to the same control but of these a number reduced from moderate to minor.
- management comments are included in the update report

Recommendation

That the Audit and Risk Committee report to the 23 July 2026 Ordinary Meeting of Council that

1. A review of the appropriateness and effectiveness of the financial management systems and procedures has been commissioned by the CEO and has completed and notes the findings of the report.
2. The CEO is of the opinion that the systems and procedures are adequate and welcomes advice regarding various areas identified for improvement, noting that as part of a continuous improvement processes RSM's engagement will continue to provide expertise and assistance.

Voting Requirements

Simple Majority

Committee Decision

Moved: Cr R Foulkes-Taylor **Seconded: Cr** Q Fowler

That the Audit and Risk Committee report to the 23 July 2026 Ordinary Meeting of Council that

1. A review of the appropriateness and effectiveness of the financial management systems and procedures has been commissioned by the CEO and has completed and notes the findings of the report.
2. The CEO is of the opinion that the systems and procedures are adequate and welcomes advice regarding various areas identified for improvement, noting that as part of a continuous improvement processes RSM's engagement will continue to provide expertise and assistance.

Carried **For** 3 **Against** 0

6 URGENT BUSINESS

Nil

7 MEETING CLOSURE

The Presiding Member closed the meeting at 1.01pm

Minutes of the Meeting were confirmed at the Audit Committee Meeting held on

Signed……………………………………………. Presiding Member

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Audit Committee Meeting

30 June 2026

Minutes Attachments

☐ 7.3.8 Application of Controls to Different Sized Local Governments

Whilst there is no one standard set of internal controls for different size local governments, there are some variations which may be expected. These are illustrated in the table below.

Control environment	Small	Medium	Large
Risk Management approach	Limited risk management approach to all high level plans.	Risk management approach to all high and medium level plans.	Enhanced risk management with a risk management approach to all decision making
Entity Level Controls	Entity level controls required by regulation as a minimum. Further entity level controls identified by risk assessment.	Entity level controls required by regulation as a minimum. Further entity level controls identified by risk assessment.	Entity level controls required by regulation as a minimum. Further entity level controls identified by risk assessment.
IT General Controls	IT General Controls administered by external service providers subject to routine monitoring	IT General Controls administered by internal or external service providers routinely monitoring controls.	IT General Controls administered by internal IT staff routinely monitoring controls.
IT Application Controls	IT application controls administered by external service providers subject to routine monitoring	IT application controls administered by internal or external service providers routinely monitored	IT application controls administered by internal or external service providers routinely monitored
Documented Procedures	Documented procedures for all high risk operational activities and processes.	Well documented procedures for all high and medium risk operational activities and processes.	Well documented procedures for all operational activities and processes. Timely exception reporting in place
Segregation of Duties	Low level of segregation of duties. High level of review of overall results by council.	Segregation of high risk duties with timely documented reviews by officers independent of operations.	High level of segregation of duties with timely reviews by independent officers.
Experience and Qualification of staff	Experienced and qualified staff required for all key roles.	Experienced staff in key roles undertaking reviews with lower qualified staff in operational roles.	Experienced staff in senior roles with full range of experience and qualification of staff below.

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26 June 2026

Mr Bill Boehm
Chief Executive Officer
Shire of Murchison
PO Box 61
Mullewa WA 6630

Dear Mr Boehm

Report of Factual Findings

1 The objective and scope of the engagement

We have performed the procedures agreed with you to report factual findings for the purpose of assisting you in determining the appropriateness and effectiveness of the financial management systems and procedures in accordance with regulation 5(2)(c) of the *Local Government (Financial Management) Regulations 1996*. The procedures performed are described below with respect to the Shire of Murchison (**Shire**) for the period 1 July 2025 to 31 December 2025.

2 The Chief Executive Officer's responsibility for the procedures agreed

As the Chief Executive Officer (**CEO**), you are responsible for the adequacy or otherwise of the procedures agreed to be performed by us. You are responsible for determining whether the factual findings provided by us, in combination with any other information obtained, provide a reasonable basis for any conclusions which you or other intended users wish to draw on the subject matter.

3 Assurance practitioner's responsibility

Our responsibility is to report factual findings obtained from conducting the procedures agreed. We conducted the engagement in accordance with Standard on Related Services ASRS 4400 *Agreed-Upon Procedures Engagements to Report Factual Findings*. We have complied with ethical requirements equivalent to those applicable to Other Assurance Engagements, including independence.

Because the agreed-upon procedures do not constitute either a reasonable or limited assurance engagement in accordance with AUASB standards, we do not express any conclusion and provide no assurance on the appropriateness and effectiveness of the financial management systems and procedures in accordance with regulation 5(2)(c) of the *Local Government (Financial Management) Regulations 1996*.

4 Procedures performed

We have performed the following procedures, which are the minimum level of monitoring activities and key control activities listed in Section 7.3 of the Western Australian Local Government Accounting Manual Edition 3, issued by the Department of Local Government, Sport and Cultural Industries (DLGSC) in September 2012, supplemented by Introduction to Local Government Accounting, section 4.4 Internal Control and Risk Management as supplied and updated from time to time by DLGSC, and report to you the factual findings resulting from our work:

The procedures applied in order to satisfy ourselves with the findings, on a sample basis, were as follows:

- Inspection;
- Observation;
- External confirmation;
- Re-calculation;
- Re-performance; and
- Enquiry.

5 Factual findings:

5.1 Monitoring activities

Risk area	Monitoring activities to be verified	Source	Sample Size	Error or Exceptions noted
Annual Budget	Monthly actuals are compared to budget and significant variances fully investigated and explained	Monthly statement of financial activity	2	No exceptions noted
Financial reporting	Through the presentation of the Monthly Statement of Financial Activity (**SFA**) to council actual results are compared to budget each month; management reviews, investigates and explains significant variances.	Monthly statement of financial activity	2	No exceptions noted
Grants	a) Management regularly reviews all grant income and monitors compliance with both the terms of grants and council's grant policy (including claiming funds on a timely basis).	Monthly statement of financial activity	2	No exceptions noted
	b) Through the SFA, grant revenue is compared to budget; management reviews, investigates and explains significant variances.	Monthly statement of financial activity	2	No exceptions noted
Receipting	a) Income is compared to budget regularly in the SFA; management reviews, investigates and explains significant variances.	Monthly statement of financial activity	2	No exceptions noted
	b) Statements of accounts receivable are sent to customers enabling review.	Statements	2	Exception 1

Risk area	Monitoring activities to be verified	Source	Sample Size	Error or Exceptions noted
Revenue (including Rates and other sources)	a) Management reviews rates ageing profile on a monthly basis and investigates any outstanding items.	Monthly statement of financial activity	2	No exceptions noted
	b) Actual rate revenue is compared to budget; management reviews, investigates and explains significant variances.	Monthly statement of financial activity	2	No exceptions noted
	c) Annual valuation update is balanced prior to the generation of rates; this is reconciled to the rate record and reviewed.	Valuation reconciliation	1	No exceptions noted
	d) Interim valuation updates are balanced prior to the generation of the interim rates; this is reconciled to the rate record and reviewed.	Valuation reconciliation	1	No exceptions noted
	e) Management regularly reviews all sources of income and monitors compliance with both the terms of the contract with the customer (i.e. grant agreement) and any relevant Council policies.	Monthly statement of financial activity	2	No exceptions noted
	f) Revenue is compared to budget; management reviews, investigates and explains significant variances.	Monthly statement of financial activity	2	No exceptions noted
Receivables	a) Receivables and revenue are compared to budget monthly; management reviews, investigates and explains significant variances.	Monthly statement of financial activity	2	No exceptions noted
	b) Management reviews provision for doubtful debts on a regular basis.	Monthly statement of financial activity	2	No exceptions noted
	c) Management reviews debtors ageing profile on a monthly basis and investigates any outstanding items.	Monthly statement of financial activity	2	No exceptions noted
	d) Trade receivables age listing reconciliation to the general ledger is reviewed at least monthly.	Reconciliation	2	No exceptions noted
	a) Management reviews journal transactions to the bank account.	Bank reconciliations	2	No exceptions noted

Risk area	Monitoring activities to be verified	Source	Sample Size	Error or Exceptions noted
Bank accounts and banking	b) Management reviews bank reconciliations monthly to confirm large outstanding items are adequately explained and subsequently resolved.	Bank reconciliations	2	No exceptions noted
Investments	a) Review the council investment performance regularly.	Monthly statement of financial activity	2	No exceptions noted
	b) Actual investment income compared to budget on a regular basis; management reviews, investigates and explains significant variances.	Monthly statement of financial activity	2	No exceptions noted
	c) Investments register maintained in accordance with regulations and investment policy.	Investment register / Reserve Bank account reconciliation	2	No exceptions noted
	d) Reconciliation of investment register to general ledger routinely prepared and reviewed.	Investment register / Reserve Bank account reconciliation	2	No exceptions noted
Payroll	a) Management reviews employee costs against budget on a monthly basis and investigates any outstanding items.	Monthly statement of financial activity	2	No exceptions noted
	b) Each departmental manager performs a regular review of reports detailing all employees listed on payroll master file; all unusual items are investigated.	Employee master file reports	2	No exceptions noted
	c) Salary and hourly payroll reports (including compensation and withholding information) are reviewed and approved by management before payments are approved.	Payroll reports	3	No exceptions noted
	d) The payroll deduction table data is periodically reviewed by management for accuracy and ongoing pertinence.	Payroll reports	3	No exceptions noted

Risk area	Monitoring activities to be verified	Source	Sample Size	Error or Exceptions noted
	e) Management reviews a selection of salary sacrifice calculations for accuracy and compliance with statutory requirements; identified errors are promptly corrected.	Payroll reports	3	No exceptions noted
	f) Each pay run is reviewed prior to authorisation for payment for consistency with prior pay runs and for abnormal items such as overtime.	Payroll reports	3	No exceptions noted
Purchasing, procurement and payments	a) Actual expenditure is compared to budget monthly; management reviews, investigates and explains significant variances.	Monthly statement of financial activity	2	No exceptions noted
	b) A list of all payments is prepared and presented monthly to the council; management reviews, investigates and explains any unusual or large payments.	Accounts and statement of accounts report presented to Council	2	No exceptions noted
	c) Management reviews supporting documentation before approving payments.	Payment listings	3	Exception 2
Trade payables	a) Management reviews trade payables ageing profile on a monthly basis and investigates any outstanding items.	Monthly statement of financial activity	2	No exceptions noted
	b) Trade payables age reconciliation to the general ledger is reviewed at least monthly.	Trade payables age reconciliation	2	No exceptions noted
Fixed Assets	a) Management compare actual fixed asset balance to budget; management reviews, investigates and explains significant variances.	Monthly statement of financial activity	2	No exceptions noted
	b) Activity recorded in fixed asset register is reviewed by management, including comparison to the capital budget.	Asset register	2	No exceptions noted

RSM

Risk area	Monitoring activities to be verified	Source	Sample Size	Error or Exceptions noted
	c) Management regularly reviews valuation of fixed assets (i.e. methodology and useful lives of assets) to ensure that assets' valuation is appropriate and in accordance with Australian Accounting Standards.	Revaluation reports	1	No exceptions noted
	d) Management reviews depreciation rates and methodology (at least annually) to ensure that rates and remaining useful lives are reasonable.	Asset register	1	No exceptions noted
	e) Fixed asset register to the general ledger reconciliation is prepared and reviewed routinely.	Fixed asset register reconciliation	1	No exceptions noted
Borrowings	Borrowings actual and interest charges are compared to budget monthly; management reviews, investigates and explains significant variances.	Monthly statement of financial activity	2	No exceptions noted
General Journals	All journals are independently reviewed (including check to ensure correct account allocation) and contain sufficient support information.	Journal listing	1	No exceptions noted
General IT Risks / General Computer Controls	Regular IT audits performed focusing on data accuracy, retention, recovery and security. Results of these IT Audits reviewed by management and action plan promptly implemented.	IT audit reports	1	Exception 3

5.2 Key control activities

Risk area	Key control activities to be verified	Source	Sample Size	Error or Exceptions noted
Annual Budget	a) Employees responsible for budget preparation are competent and adequately trained.	HR records	1	No exceptions noted
Financial Report Preparation	b) Employees responsible for financial report preparation are competent and adequately trained.	HR records	1	No exceptions noted

Risk area	Key control activities to be verified	Source	Sample Size	Error or Exceptions noted
	c) All journal entries require supporting documentation. Any non-routine entries require documented approval prior to being posted.	Journal support	1	No exceptions noted
	d) Accounting software used contains application controls that prevent or detect an error from occurring.	Synergy application controls	1	No exceptions noted
Payroll	a) Payroll staff are competent for their assigned tasks, adequately trained and supervised.	HR records	1	No exceptions noted
	b) Persons processing payroll are independent of other payroll functions, such as hiring/firing of staff, timekeeping and EFT payment.	Payroll walkthrough	1	No exceptions noted
	c) Approval in writing is obtained before adding new employees to payroll.	Evidence of approval	1	No exceptions noted
	d) Signed and dated approval of each employee's pay rate is documented on employee file.	Evidence of approval	1	Exception 4
	e) Timesheets and totals of hours worked are approved before being processed for payment	Timesheets	3	No exceptions noted
	f) Procedures exist to ensure terminated employees are immediately removed from payroll.	Terminations	2	Exception 5
	g) Payroll register is reconciled to the general ledger and reviewed by a senior officer independent of payroll.	Payroll register reconciliation	3	No exceptions noted
	h) Costs by sub program, are compared to budget.	Payroll reports	2	No exceptions noted
	i) Staff required to take their leave entitlements annually.	Leave balances report	2	No exceptions noted

RSM

Risk area	Key control activities to be verified	Source	Sample Size	Error or Exceptions noted
Revenue (including Rates and other sources)	a) Rates/debtors officers are competent for their assigned tasks, adequately trained and supervised.	HR records	1	No exceptions noted
	b) Monthly statements are issued to trade debtors.	Monthly statements	2	Exception 1
	c) Rates are raised in line with the approved budgeted rate in the dollar.	Rates notices	1	No exceptions noted
	d) The rate record is updated and reconciled monthly to the Valuer Generals Office (VGO) records.	Rates reconciliation	2	No exceptions noted
	e) Documented procedures are in place to ensure the VGO is informed of any building works approved.	Rates walkthrough	1	Exception 6
	f) The rates ledger is reconciled to the General ledger.	Rates reconciliations	1	No exceptions noted
	g) The approved schedule of Fees and Charges is used for invoice preparation. Exceptions require documentation and approval	Receipts sample	5	Exception 7
	h) Automatic or manual checks are performed on serial continuity of invoice documents.	Synergy system controls	1	No exceptions noted
	i) Credit note approvals are independent of accounts receivable.	Credit notes	3	Exception 8
Receivables, Receipting, Banking, Investments	a) Staff handling cash receipts and managing receivables are competent for their assigned tasks, adequately trained and supervised.	HR records	1	No exceptions noted
	b) Bank reconciliation is prepared monthly (with statements from bank) and management approval documented.	Bank reconciliations	2	Exception 9

Risk area	Key control activities to be verified	Source	Sample Size	Error or Exceptions noted
	c) Customers are informed (signs, etc.) that they should obtain receipts.	Observation	1	No exceptions noted
	d) Pre-numbered cash receipts are issued for every cash sale. Serial continuity is reviewed periodically and checked against cash deposits data.	Cash receipts sequence	1	No exceptions noted
	e) When opening mail, cheques are stamped “for deposit only” with the local government bank account number. Cheques received are listed, totalled and reviewed before deposit.	Cash deposit batches	3	No exceptions noted
	f) All receipts cash/cheques are deposited on a regular and timely basis.	Cash deposit batches	3	No exceptions noted
	g) Reconciliation of daily deposit total to receivable posting and cash sales is prepared and reviewed.	Daily deposit reconciliations	3	No exceptions noted
	h) A reconciliation of aged receivables to control accounts is prepared monthly and management approval documented.	Aged receivables reconciliation	2	No exceptions noted
	i) Procedures exist to ensure receipts are recorded in the correct period.	Receipts walkthrough	1	Exception 10
	j) Significant overdue customer accounts are investigated by management and actions taken documented.	Client prepared documentation	1	No exceptions noted
Purchases, payables, payments	a) Personnel responsible for the purchasing, shipping, receiving and payable functions are competent, adequately trained and supervised.	HR records	1	No exceptions noted
	b) Management reviews outstanding cheques on period-end bank reconciliation.	Bank reconciliations	2	No exceptions noted

Risk area	Key control activities to be verified	Source	Sample Size	Error or Exceptions noted
	c) Pre-numbered cheques are used EFT's are allocated a sequential number for each creditor payment and details for every number is documented. Spoiled cheques are clearly marked "VOID" and cancelled.	Cheques and EFT batches	3	No exceptions noted
	d) The purchasing policy clearly defines who can issue purchase requisitions/orders and to what dollar limit.	Purchasing policy	1	No exceptions noted
	e) Access to purchasing, receiving, accounts payable, and inventory records is restricted to authorised personnel.	Synergy controls	1	No exceptions noted
	f) Spending limits are set by budget or individual levels of authority. These limits are monitored by the system or manually.	Synergy controls	1	No exceptions noted
	g) A list of preferred suppliers is maintained and used where possible.	Client prepared documentation	1	No exceptions noted
	h) Controls exist to ensure corporate buying cards/credit cards are only issued to authorised staff and personal purchases are not allowed.	Credit card policy	1	No exceptions noted
	i) Pre-numbered purchase orders and receiving reports are used and exceptions are approved and documented.	Purchase order sequence	1	No exceptions noted
	j) Period-end procedures exist to detect and account for unprocessed goods/service receipts.	Client prepared documentation	1	No exceptions noted
	k) Personnel receiving goods do not perform any accounting functions.	Purchases walkthrough	1	No exceptions noted
	l) An aged accounts payable listing is reconciled to general ledger each month and exceptions investigated by management.	Aged accounts payable reconciliation	2	No exceptions noted

Risk area	Key control activities to be verified	Source	Sample Size	Error or Exceptions noted
	m) Aged report of open orders is reviewed each month and old/unusual items are investigated.	Aged report of open orders	3	Exception 11
	n) Unit prices on invoices received are checked against price lists, quotes or approved purchase orders. Invoices are checked for correct calculations, discounts, taxes and freight before payment	Client prepared documentation	23	Exception 12
	o) System has checks to prevent duplicate payments on same order.	Synergy controls	2	No exceptions noted
	p) A list of accounts for payments is prepared in line with the legislation and authorised by council or a person with delegated authority before cheques are signed or EFT is authorised.	Accounts and statement of accounts report presented to Council	5	No exceptions noted
	q) Signing officers examine supporting documentation to payments and document approval.	Payment batch documentation	1	No exceptions noted
	r) All cheques must be made out to authorised vendors and cannot be made out to "cash".	Cheque butts	2	No exceptions noted
	s) A reconciliation of the accounts payable sub ledger to the general ledger is prepared monthly and approved by management.	Accounts payable sub ledger reconciliation	2	No exceptions noted
	t) Suppliers' statements are reconciled to accounts payable monthly and reviewed by management.	Supplier statements reconciliations	1	Exception 13
	u) Procedures exist to ensure payments are recorded in the correct period.	Purchases walkthrough	1	Exception 14
	v) Procedures exist to ensure all bank accounts and signatories are authorised by council.	Cash cycle documentation	1	No exceptions noted

Risk area	Key control activities to be verified	Source	Sample Size	Error or Exceptions noted
	w) The accounting policy for when goods should be capitalised is documented and clearly understood by accounting personnel.	Accounting policy, capital purchases	1	No exceptions noted
	x) Management regularly compares actual purchases (costs and expenses) to budgeted purchases and investigates and documents variances.	Monthly statement of financial activity	2	No exceptions noted
	y) Management follows up creditor queries on a timely basis.	Aged creditor listing	2	No exceptions noted
	z) Management addresses the reasons for debit balance creditor accounts on a timely basis.	Aged creditor listing	2	No exceptions noted
Fixed Assets, Inventories and Portable and Attractive Items	a) Appropriate approvals for additions and disposals are in place and documented in accordance with the requirement of the Act.			No exceptions noted
	b) Assets that are portable and attractive that are not considered Fixed Assets are maintained in a Portable and Attractive Register.			Exception 15
	c) At least annually a stocktake of physical assets, inventories and portable and attractive items is undertaken.			Exception 16
Borrowings	a) Borrowings are carried out in accordance with the Act and appropriate approvals and delegations.			No exceptions noted
	b) A borrowings policy is implemented, and borrowings are conducted in accordance with the policy.			No exceptions noted
	c) The long-term impact of borrowings is considered prior to approval of borrowings			No exceptions noted

RSM

Risk area	Key control activities to be verified	Source	Sample Size	Error or Exceptions noted
General Journals	a) Personnel responsible for completing journals are competent, adequately trained and supervised.			No exceptions noted
	b) All journals are independently reviewed (including check to ensure correct account allocation) and contain sufficient support information prior to processing.			No exceptions noted
	c) Limited amount of personnel has authorisation and access to process a general journal.			No exceptions noted
IT Risks/General Computer Controls	a) Management should ensure good security policies and practices are implemented and continuously monitored.			No exceptions noted
	b) Local governments should have an appropriate business continuity plan, disaster recovery plan and incident response plan to protect critical services and systems from disruptive events. These plans should be tested on a periodic basis to ensure unexpected events do not affect business operations.			Exception 17
	c) Implementation of a risk management framework around general computer controls, which is regularly reviewed and considered as part of core business activities.			Exception 17
	d) Appropriate policies and procedures are in place to manage incidents, IT risks, information security and business continuity.			No exceptions noted
	e) IT strategic plans and objectives support overall organisation strategies and objectives.			Exception 17

Risk area	Key control activities to be verified	Source	Sample Size	Error or Exceptions noted
	f) Change control processes should be well developed and consistently followed when applying patches, updating or changing computer systems. All changes should be subject to thorough planning and impact assessment to minimise the occurrence of problems. Change control documentation should be current, and approved changes formally tracked.			No exceptions noted
	g) Physical and environmental control mechanisms to prevent unauthorised access or accidental or environmental damage to computing infrastructure and systems are in place and tested regularly.			No exceptions noted

RSM

6 Recommendations

Although the primary purpose of our engagement was to enable us to issue the above described report, we also provide you with recommendations in Appendix A for strengthening controls, if such matters are observed during the process of the engagement. While issues raised may not represent deficiencies in the appropriateness and effectiveness of the financial management systems and procedures, our recommendations will address areas where we believe controls could be improved.

7 Restriction on distribution and use of report

This report is intended solely for the use of the Shire for the purpose set out above. As the intended user of our report, it is for you and other intended users to assess both the procedures and our factual findings to determine whether they provide, in combination with any other information you have obtained, a reasonable basis for any conclusions which you wish to draw on the subject matter. As required by ASRS 4400, distribution of this report is restricted to those parties that have agreed the procedures to be performed with us and other intended users identified in the terms of the engagement (since others, unaware of the reasons for the procedures, may misinterpret the results). Accordingly, we expressly disclaim and do not accept any responsibility or liability to any party other than the Shire for any consequences of reliance on this report for any purpose.

RSM AUSTRALIA PTY LTD

T BATE
Director

Geraldton, WA
Dated: 26 June 2026

APPENDIX A

SHIRE OF MURCHISON

FINANCIAL MANAGEMENT REVIEW

SIX MONTHS ENDED 31 DECEMBER 2025

FINDINGS IDENTIFIED DURING THE REVIEW

INDEX OF FINDINGS	RATING		
	Significant	**Moderate**	**Minor**
1 Statements of accounts receivable are sent to customers enabling review			✓
2 Management should review supporting documentation before approving payment		✓	
3 Regular IT audits focusing on data accuracy, retention, recovery and security should be performed. Results of these IT Audits reviewed by management and action plan promptly implemented.		✓	
4 Signed and dated approval of each employee's pay rate should be documented on the employee file.		✓	
5 Procedures should exist to ensure terminated employees are removed from payroll.		✓	
6 The Shire should have documented procedures to ensure the Valuer Generals Office (VGO) is informed of any building works approved.			✓
7 The approved schedule of Fees and Charges should be used for invoice preparation. Exceptions should require documentation and approval.			✓
8 Credit note approvals should be independent of accounts receivable.		✓	
9 Bank reconciliations should be prepared monthly (with statements from bank) and management approval documented.			✓
10 Procedures exist to ensure receipts are recorded in the correct period.			✓
11 An aged report of open orders should be reviewed each month and old/unusual items investigated.		✓	
12 Unit prices on invoices received are checked against price lists, quotes or approved purchase orders.			✓

APPENDIX A

SHIRE OF MURCHISON

FINANCIAL MANAGEMENT REVIEW

SIX MONTHS ENDED 31 DECEMBER 2025

FINDINGS IDENTIFIED DURING THE REVIEW

INDEX OF FINDINGS		RATING		
		Significant	Moderate	Minor
	Invoices are checked for correct calculations, discounts, taxes and freight before payment			
13	Suppliers' statements should be reconciled to accounts payable monthly and reviewed by management.			✓
14	Procedures should exist to ensure payments are recorded in the correct period.			✓
15	Assets that are portable and attractive that are not considered Fixed Assets are maintained in a Portable and Attractive Register.		✓	
16	At least annually a stocktake of physical assets, inventories and portable and attractive items is undertaken.		✓	
17	Local governments should have an appropriate business continuity plan, disaster recovery plan and incident response plan to protect critical services and systems from disruptive events. These plans should be tested on a periodic basis to ensure unexpected events do not affect business operations. Implementation of a risk management framework around general computer controls, which is regularly reviewed and considered as part of core business activities. IT strategic plans and objectives support overall organisation strategies and objectives	✓		

APPENDIX A

SHIRE OF MURCHISON

FINANCIAL MANAGEMENT REVIEW

SIX MONTHS ENDED 31 DECEMBER 2025

FINDINGS IDENTIFIED DURING THE REVIEW

KEY TO RATINGS

The Ratings in this management letter are based on the team's assessment of risks and concerns with respect to the probability and/or consequence of adverse outcomes if action is not taken. We give consideration to these potential adverse outcomes in the context of both quantitative impact (for example financial loss) and qualitative impact (for example inefficiency, non-compliance, poor service to the public or loss of public confidence).

Significant - Those findings where there is potentially a significant risk to the entity should the finding not be addressed by the entity promptly. A significant rating could indicate the need for a modified audit opinion in the current year, or in a subsequent reporting period if not addressed. However even if the issue is not likely to impact the audit opinion, it should be addressed promptly.

Moderate - Those findings which are of sufficient concern to warrant action being taken by the entity as soon as practicable.

Minor - Those findings that are not of primary concern but still warrant action being taken.

Management Comments

2022 Review had 18 Items. (0 Significant, 15 Moderate and 3 Minor)

2026 Review has 17 Items (1 Significant, 8 Moderate and 8 Minor) of which 10 related to the same control but rating had decreased from moderate to minor

APPENDIX A

SHIRE OF MURCHISON

FINANCIAL MANAGEMENT REVIEW

SIX MONTHS ENDED 31 DECEMBER 2025

FINDINGS IDENTIFIED DURING THE REVIEW

Exception 1

Monitoring or Key Control Activity:

As per Section 7.3 of the *Western Australian Local Government Accounting Manual Edition 3*, periodic accounts receivable statements are generated from the financial system and issued to customers, enabling them to review outstanding balances and notify the local government of any discrepancies.

Finding:

Upon review of monthly debtor statements being sent to customers, it was established that these were not sent out for August 2025 and November 2025.

Rating: Minor

Implication:

Risk of delayed cash inflows due to late customer payments, negatively impacting the Shire's cash balance and ability to meet its obligations.

Recommendation:

Send monthly statements to customers.

Management Comments
Concur
Improved checklist exists. Additional review and sign off to be introduced as part of end of month procedures

APPENDIX A

SHIRE OF MURCHISON

FINANCIAL MANAGEMENT REVIEW

SIX MONTHS ENDED 31 DECEMBER 2025

FINDINGS IDENTIFIED DURING THE REVIEW

Exception 2

Monitoring or Key Control Activity:

As per Section 7.3 of the *Western Australian Local Government Accounting Manual Edition 3*, management should review supporting documentation before approving payment.

Finding:

From our sample of twenty-three, we noted:

1. A total of 5 samples from 23 didn't have a quotation available to compare and agree to invoice detail.
2. 1 selection out of 23 where there was insufficient evidence that the required number of quotations were obtained.

Rating: Moderate

Implication:

Review of supporting documentation should include the payments compliance with the purchasing policy. Non-compliance with the Shire's purchasing policy increases the risk of breaching Part 4 of the *Local Government (Functions and General) Regulations 1996* and regulation 11 of the *Local Government (Financial Management) Regulations 1996*. There is a further risk of not achieving the objectives of 'Value for Money' as stated in section 1.3 of the Shire's Policy and Procedures Manual as updated 28/11/2024.

Recommendation:

The Shire should develop, document and implement guidance on the proper application of the purchasing policy. The guidance should include a requirement for appropriate documentation to be filed with each authorised purchase order and sufficient notation to be made on the authorised purchase order to verify compliance with the purchasing policy.

Summary checklist to be included, reviewed and signed off by management for each payment,

Management Comments

Summary evaluation checklist has been in operation . Improvements in processes to be implemented.
Most of the examples relate to operations such as
- those within the roadhouse where goods and supplies are purchased from known regular suppliers where it is impracticable to get quotes
- plant repairs on a negotiated rate where the scope of work can only be determined once work commences with the source of engagement invariably limited
Whilst the current evaluation documentation system if implemented is sufficient it would be advantageous to review the current policy to reflect these types of situations

APPENDIX A

SHIRE OF MURCHISON

FINANCIAL MANAGEMENT REVIEW

SIX MONTHS ENDED 31 DECEMBER 2025

FINDINGS IDENTIFIED DURING THE REVIEW

Exception 3

Monitoring or Key Control Activity:

As per *Section 7.3 of the Western Australian Local Government Accounting Manual Edition 3,* regular IT audits focusing on data accuracy, retention, recovery and security should be performed. Results of these IT Audits reviewed by management and action plan promptly implemented.

Finding:

From our review, we were unable to ascertain the last time such an IT audit was undertaken.

Rating: Moderate

Implication:

IT audits help to identify potential weaknesses in data accuracy, retention, recovery and security.

Recommendation:

A comprehensive, independent, IT audit that will address the key aspects of IT controls, should be conducted regularly.

Management Comments
Concur
Arrange review with PCS and have this reviewed

APPENDIX A

SHIRE OF MURCHISON

FINANCIAL MANAGEMENT REVIEW

SIX MONTHS ENDED 31 DECEMBER 2025

FINDINGS IDENTIFIED DURING THE REVIEW

Exception 4

Monitoring or Key Control Activity:

As per Section 7.3 of the *Western Australian Local Government Accounting Manual Edition 3*, signed and dated approval of each employee's pay rate should be documented on the employee file.

Finding:

Changes to employee payrates are documented on the employee file with sign off by the Community Manager/DCEO. Payrates are updated by the Finance Officer, however, there is no independent review of the details changed in the payroll system. Payrates are checked with each pay run by the Manager.

Rating: Moderate

Implication:

The lack of independent review of changes to the payroll system increases the risk that errors or anomalies with the payroll details may not be detected. This could in turn lead to over or underpayment of employees and associated obligations.

Recommendation:

The details changed in the payroll system should be independently reviewed and documentation of the review retained.

Management Comments

Noted

Current pay rates are reviewed at payroll. Additional confirmation sign off at system implementation with screenshots of system changes much like current creditors processes to be added to current procedures

APPENDIX A

SHIRE OF MURCHISON

FINANCIAL MANAGEMENT REVIEW

SIX MONTHS ENDED 31 DECEMBER 2025

FINDINGS IDENTIFIED DURING THE REVIEW

Exception 5

Monitoring or Key Control Activity:

As per Section 7.3 of the *Western Australian Local Government Accounting Manual Edition 3*, procedures should exist to ensure terminated employees are removed from payroll.

Finding:

Per enquiries of shire staff, there is currently no documented procedure for the removal of terminated employees from payroll nor a cessation checklist. Terminations are advised by Community Manager to Finance Officer and then checked as part of regular payroll process.

Rating: Moderate

Implication:

The lack of a documented procedure for the removal of terminated employees from payroll and cessation checklist increases the risk that terminated employees are not removed from payroll and from other shire applications in a timely manner.

Recommendation:

A documented process for the removal of terminated employees from payroll and other shire applications should be developed and implemented.

Management Comments
Noted
Review current procedure which exists for payroll and check list for termination for other Shire applications

APPENDIX A

SHIRE OF MURCHISON

FINANCIAL MANAGEMENT REVIEW

SIX MONTHS ENDED 31 DECEMBER 2025

FINDINGS IDENTIFIED DURING THE REVIEW

Exception 6

Monitoring or Key Control Activity:

As per Section 7.3 of the *Western Australian Local Government Accounting Manual Edition 3*, the Shire should have documented procedures to ensure the Valuer Generals Office (VGO) is informed of any building works approved.

Finding:

From our review of rating procedures, the Shire does not have documented procedures to ensure the VGO is informed of any building works approved.

Rating: Minor

Implication:

Approved building works could impact the rateable value of properties. Where the VGO is not notified of approved building works, this could result in the rateable value of a property being understated and in turn result in rates being undercharged.

Recommendation:

The Shire should implement documented procedures to ensure the VGO is informed of any building works approved.

Management Comments
Not Applicable
Murchison Shire is exempt from issuing building permits. Rating in Murchison is by Unimproved Value

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SHIRE OF MURCHISON

FINANCIAL MANAGEMENT REVIEW

SIX MONTHS ENDED 31 DECEMBER 2025

FINDINGS IDENTIFIED DURING THE REVIEW

Exception 7

Monitoring or Key Control Activity:

As per Section 7.3 of the *Western Australian Local Government Accounting Manual Edition 3*, the approved schedule of Fees and Charges should be used for invoice preparation. Exceptions should require documentation and approval.

Finding:

From our testing of fees and charges, we noted that one item for the movement of a grader was invoiced at a single value, unable to match the fees and charges schedule.

Rating: Minor

Implication:

The lack of detail on fees and charges invoices may lead to incorrect fees being charged.

Recommendation:

When items relating to fees and charges are invoiced, a detailed breakdown of item charges should be included to reconcile to the fees and charges schedule.

Management Comments
Concur
Reasons and explanations to be also added

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SHIRE OF MURCHISON

FINANCIAL MANAGEMENT REVIEW

SIX MONTHS ENDED 31 DECEMBER 2025

FINDINGS IDENTIFIED DURING THE REVIEW

Exception 8

Monitoring or Key Control Activity:

As per Section 7.3 of the *Western Australian Local Government Accounting Manual Edition 3*, credit note approvals should be independent of accounts receivable.

Finding:

From our review of three credit notes, we note that:

1. The Shire has a formal process for raising and approval of credit notes; and
2. Credit notes are raised by the administration officer, who also raises invoices.
3. One instance has been noted where approval and review was omitted on a credit note.

Rating: Moderate

Implication:

Risk that credit notes are processed without independent approval, increasing the likelihood of unauthorised adjustments, incorrect debtor balances, or reduced revenue.

Recommendation:

The Shire should implement a process to review credit notes to ensure approvals are in place for all of them.

Management Comments
Concur
Current practice of oversight by management exists but is not formally written as a proecess

APPENDIX A

SHIRE OF MURCHISON

FINANCIAL MANAGEMENT REVIEW

SIX MONTHS ENDED 31 DECEMBER 2025

FINDINGS IDENTIFIED DURING THE REVIEW

Exception 9

Monitoring or Key Control Activity:

As per Section 7.3 of the *Western Australian Local Government Accounting Manual Edition 3*, bank reconciliations should be prepared monthly (with statements from bank) and management approval documented.

Finding:

From our review of two months of bank reconciliations, we noted the following:

- All six bank accounts from the August 2025 Bank Reconciliations were not dated when signed by the preparer.

Rating: ***Minor***

Implication:

Inconsistent application of bank reconciliation preparation and review procedures increases the risk of fraud, errors and omissions remaining undetected, which in turn could lead to misstatements in the Shire's financial reporting. There is a further risk of non-compliance with regulation 5(2)(a) of the *Local Government (Financial Management) Regulations 1996*, which requires the CEO to ensure that the resources of the local government are effectively and efficiently managed.

Recommendation:

Bank reconciliations should be dated when prepared to ensure this is done timeously and not back dated when requested by reviewers.

Management Comments

Agree

In these instances existing processes of dating reconcilation was not completely followed.

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SHIRE OF MURCHISON

FINANCIAL MANAGEMENT REVIEW

SIX MONTHS ENDED 31 DECEMBER 2025

FINDINGS IDENTIFIED DURING THE REVIEW

Exception 10

Monitoring or Key Control Activity:

As per Section 7.3 of the *Western Australian Local Government Accounting Manual Edition 3*, controls should exist to ensure receipts and sales invoices are recorded in the correct period.

Finding:

From review of fees and charges sample, one instance of a privates works invoice was noted where no info appeared on invoice to determine which period the income relates to.

Rating: Minor

Implication:

Risk that revenue is recorded in the incorrect period, resulting in inaccurate financial results.

Recommendation:

It should be ensured that all private works invoices are issued with adequate information to determine date of work performed.

Management Comments
Concur

APPENDIX A

SHIRE OF MURCHISON

FINANCIAL MANAGEMENT REVIEW

SIX MONTHS ENDED 31 DECEMBER 2025

FINDINGS IDENTIFIED DURING THE REVIEW

Exception 11

Monitoring or Key Control Activity:

As per Section 7.3 of the *Western Australian Local Government Accounting Manual Edition 3*, An aged report of open orders should be reviewed each month and old/unusual items investigated.

Finding:

No evidence of a monthly review for an open order listing.

Rating: Moderate

Implication:

Review of open orders will help to identify any potential unrecorded creditors in a timely manner.

Recommendation:

A report of open purchase orders should be reviewed on a monthly basis and recorded as evidence hereof. Any old or unusual items should be investigated.

Management Comments
Concur
Processes to be added to end of month

APPENDIX A

SHIRE OF MURCHISON

FINANCIAL MANAGEMENT REVIEW

SIX MONTHS ENDED 31 DECEMBER 2025

FINDINGS IDENTIFIED DURING THE REVIEW

Exception 12

Monitoring or Key Control Activity:

As per Section 7.3 of the *Western Australian Local Government Accounting Manual Edition 3*, it must be ensured that unit prices on invoices received are checked against price lists, quotes or approved purchase orders. Invoices are checked for correct calculations, discounts, taxes and freight before payment.

Finding:

One exception was noted where 50% of allocation was posted to a different debit GL account from what appears on information on Purchase Order.

Rating: Minor

Implication:

Risk that expenditure is incorrectly coded to a different general ledger account than the approved purchase order, reducing the accuracy of budget monitoring and financial reporting.

Recommendation:

When payments are reviewed by management, allocations of invoices need to be checked by comparing to information as appearing on purchase order.

Management Comments

Noted

Changes later reflected picking up an incorrect allocation or error when the purchase order was raised

APPENDIX A

SHIRE OF MURCHISON

FINANCIAL MANAGEMENT REVIEW

SIX MONTHS ENDED 31 DECEMBER 2025

FINDINGS IDENTIFIED DURING THE REVIEW

Exception 13

Monitoring or Key Control Activity:

As per Section 7.3 of the *Western Australian Local Government Accounting Manual Edition 3*, suppliers' statements should be reconciled to accounts payable monthly and reviewed by management.

Finding:

From our review of accounts payable, we noted that suppliers' statements are not reconciled to accounts payable monthly and reviewed by management.

Rating: Minor

Implication:

Reconciling suppliers' statements to accounts payable reduces the risk of fraud, errors and omissions remaining undetected, which in turn could lead to misstatements in the Shire's financial reporting.

Recommendation:

The Shire should consider reconciling suppliers' statements to accounts payable monthly or if current controls are considered adequate.

Management Comments
Noted
Current controls are considered adequate and are undertaken based on overdue accounts

APPENDIX A

SHIRE OF MURCHISON

FINANCIAL MANAGEMENT REVIEW

SIX MONTHS ENDED 31 DECEMBER 2025

FINDINGS IDENTIFIED DURING THE REVIEW

Exception 14

Monitoring or Key Control Activity:

As per Section 7.3 of the *Western Australian Local Government Accounting Manual Edition 3*, procedures should exist to ensure payments are recorded in the correct period.

Finding:

Of the 23 samples, 6 was identified to have been captured in periods after invoice date (26%) for the period of review. Annual accruals are captured with compilation of annual financial statements.

Rating: Minor

Implication:

Risk that expenditure is not recorded in the correct month, resulting in misstatement of monthly expenses and financial results.

Recommendation:

The Shire should ensure it has developed procedures to assist with timeous capturing of invoices, aligning this to the open purchase order review will assist.

Management Comments
Noted
This aspect is picked up year end and and included in Annual Finacials

APPENDIX A

SHIRE OF MURCHISON

FINANCIAL MANAGEMENT REVIEW

SIX MONTHS ENDED 31 DECEMBER 2025

FINDINGS IDENTIFIED DURING THE REVIEW

Exception 15

Monitoring or Key Control Activity:

As per Section 7.3 of the *Western Australian Local Government Accounting Manual Edition 3*, it needs to be ensured that assets that are portable and attractive that are not considered Fixed Assets are maintained in a Portable and Attractive Register.

Finding:

A review of the plant register was performed and no evidence of portable attractive plant was sourced here, this is mostly linked to plant also appearing on the fixed asset register.

Rating: Moderate

Implication:

Risk that portable and attractive assets are not captured in a register, reducing accountability and increasing the risk of loss or theft.

Recommendation:

A portable and attractive asset register should be developed to monitor and track items.

Management Comments
Noted
Review and update of existing attractive asset register

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SHIRE OF MURCHISON

FINANCIAL MANAGEMENT REVIEW

SIX MONTHS ENDED 31 DECEMBER 2025

FINDINGS IDENTIFIED DURING THE REVIEW

Exception 16

Monitoring or Key Control Activity:

As per Section 7.3 of the *Western Australian Local Government Accounting Manual Edition 3*, it needs to be ensured that at least annually a stocktake of physical assets, inventories and portable and attractive items is undertaken

Finding:

From review it was determined that physical counts aren't performed for:

1. Physical Assets, and
2. portable and attractive items

Rating: Moderate

Implication:

Risk that physical assets and portable and attractive items are not subject to annual verification, resulting in inaccurate asset records and increased risk of undetected loss, theft or misuse.

Recommendation:

The Shire should implement processes to ensure that annual counts are performed on these assets, with evidence saved for future review.

Management Comments
Concur
Review and update current practice

APPENDIX A

SHIRE OF MURCHISON

FINANCIAL MANAGEMENT REVIEW

SIX MONTHS ENDED 31 DECEMBER 2025

FINDINGS IDENTIFIED DURING THE REVIEW

Exception 17

Monitoring or Key Control Activity:

As per Section 7.3 of the *Western Australian Local Government Accounting Manual Edition 3*, supplemented by *DLGSC: Introduction to Local Government Accounting, section 4.4 Internal Control and Risk Management,* the following requirements are to be in place for IT Risk and General Computer Controls:

- Local governments should have an appropriate business continuity plan, disaster recovery plan and incident response plan to protect critical services and systems from disruptive events. These plans should be tested on a periodic basis to ensure unexpected events do not affect business operations.
- Implementation of a risk management framework around general computer controls, which is regularly reviewed and considered as part of core business activities.
- IT strategic plans and objectives support overall organisation strategies and objectives.

Finding:

From our review hereof it is noted that:

- no continuity- or incident response plan is currently available,
- no risk management framework around general computer controls is in place, and
- there is no IT strategic plan in place.

Rating: Significant

Implication:

Risk that, in the absence of documented and tested business continuity, disaster recovery and incident response plans, together with a formal IT risk management framework and IT strategic plan, the Shire is not adequately prepared to manage IT disruptions or cyber incidents. This may result in prolonged service interruptions, data loss, delayed recovery of critical systems and reduced oversight of IT risks.

Recommendation:

The Shire should prioritise the development and implementation of a structured plan to address and implement the required controls.

Management Comments
Concur

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SHIRE OF MURCHISON

MONTHLY FINANCIAL REPORT

For the Period Ending 31 May 2026

LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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 17th July 2026

SHIRE OF MURCHISON
MONTHLY FINANCIAL REPORT
For the Period Ending 31 May 2026

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SHIRE OF MURCHISON
MONTHLY FINANCIAL REPORT
For the Period Ending 31 May 2026

EXECUTIVE SUMMARY

Statement of Financial Activity

Statements are presented on pages 5 and 6 showing a surplus/(deficit) as at 31 May 2026 of $3,321,146

Significant Revenue and Expenditure

Significant Projects	Collected / Completed %	Annual Budget $	YTD Budget $	YTD Actual $
SKA Route	91%	3,653,571	3,349,049	3,334,029
Power Supply Upgrade	89%	1,148,183	1,052,491	1,016,359
Improvements To Drinking Water Reticulation	107%	259,625	237,985	278,262
Carn- Mullewa Rd	51%	2,627,802	2,408,791	1,333,163
	91%	5,061,379	4,639,525	4,628,650
Grants, Subsidies and Contributions				
Grants, subsidies and contributions	85%	9,326,634	8,549,343	7,893,165
Capital grants, subsidies and contributions	110%	7,965,608	7,301,789	8,799,603
	97%	17,292,242	15,851,132	16,692,768
Rates Levied	98%	1,896,002	1,737,978	1,860,006

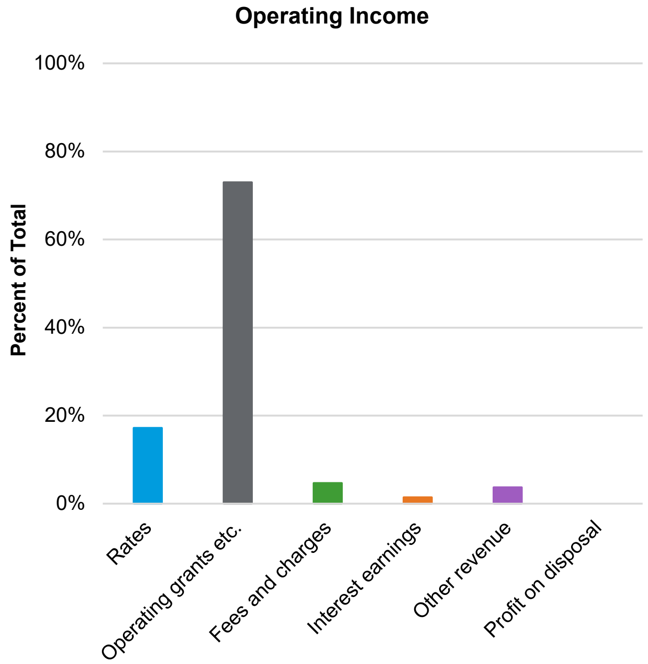
% - Compares current YTD actuals to the Annual Budget

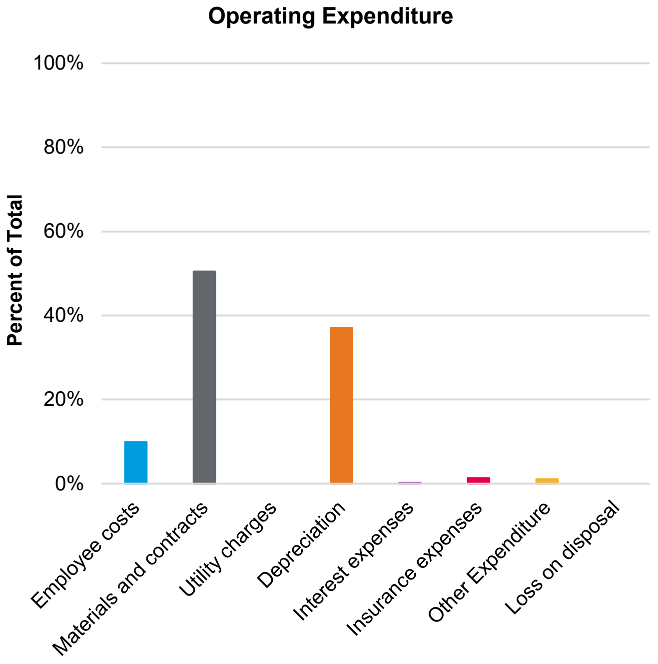
Financial Position

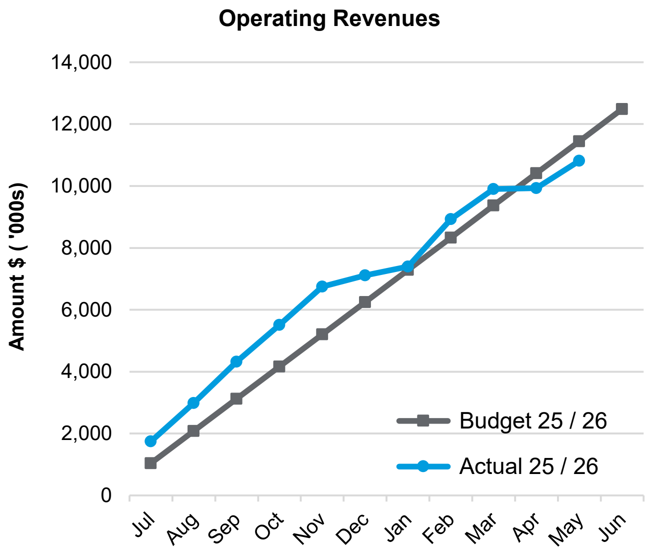
Account	Difference to Prior Year %	Current Year 31 May 26 $	Prior Year 31 May 25 $
Adjusted net current assets	124%	3,321,145	2,681,691
Cash and equivalent - unrestricted	65%	1,214,032	1,860,912
Cash and equivalent - restricted	0%	6,348,422	3,993,360
Receivables - rates	167%	105,799	63,281
Receivables - other	68%	859,500	1,264,803
Total Current Liabilities	100%	3,078,421	3,070,832

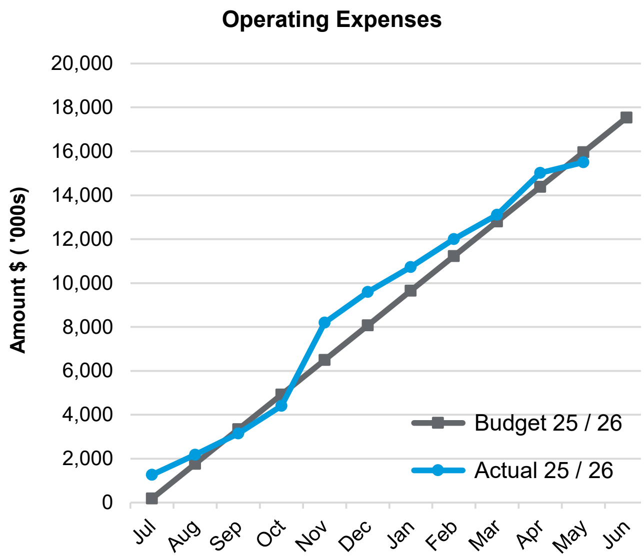
% - Compares current YTD actuals to prior year actuals

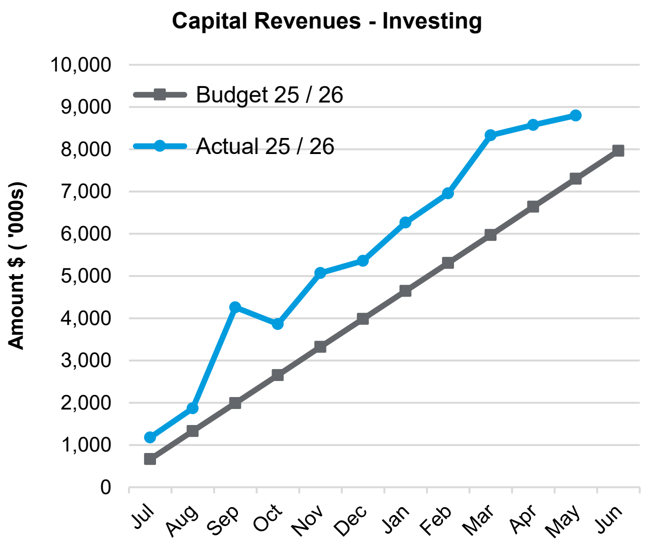
SHIRE OF MURCHISON
MONTHLY FINANCIAL REPORT
For the Period Ending 31 May 2026
SUMMARY GRAPHS

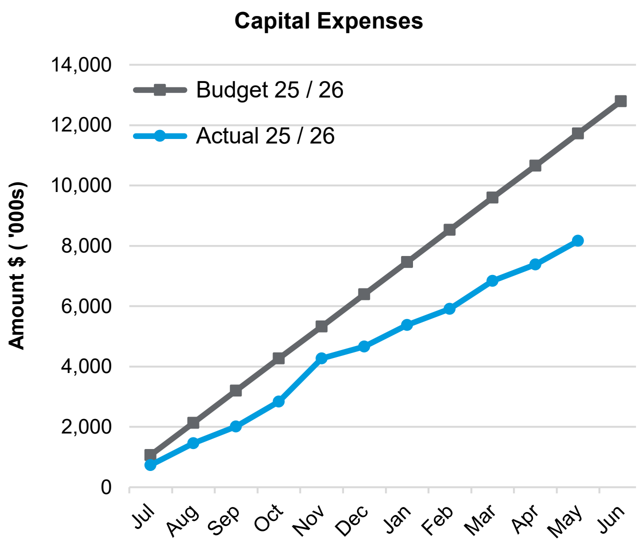












SHIRE OF MURCHISON
STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 May 2026

NATURE OR TYPE	Note	Annual Budget $	YTD Budget $	YTD Actual $	Var* $	Var* %	Var
Revenue from Operating Activities							
Rates	10	1,896,002	1,737,978	**1,860,006**	122,028	7%	
Grants, subsidies and contributions	12(a)	9,326,634	8,549,343	**7,893,165**	(656,178)	(8%)	
Fees and charges		731,614	670,593	**505,836**	(164,757)	(25%)	▼
Interest earnings		156,151	143,132	**155,079**	11,947	8%	
Other revenue		379,337	347,655	**400,610**	52,955	15%	▲
Profit on disposal of assets	8	-	-	**-**	-		
		12,489,738	**11,448,701**	**10,814,696**			
Expenditure from Operating Activities							
Employee costs		(1,433,416)	(1,312,927)	**(1,534,044)**	(221,117)	(17%)	▼
Materials and contracts		(8,709,598)	(8,005,695)	**(7,823,447)**	182,248	2%	
Depreciation on non-current assets		(6,963,908)	(6,383,410)	**(5,745,972)**	637,438	10%	
Finance cost		(41,535)	(38,060)	**(33,294)**	4,766	13%	
Insurance expenses		(202,154)	(185,053)	**(202,154)**	(17,101)	(9%)	
Other expenditure		(186,429)	(170,841)	**(163,023)**	7,818	5%	
Loss on disposal of assets	8	-	-	**-**	-		
		(17,537,041)	**(16,095,986)**	**(15,501,934)**			
Excluded Non-cash Operating Activities							
Depreciation and amortisation		6,963,908	6,383,410	**5,745,972**			
Movement in Employee Benefits		-	-	**-**			
(Profit) / loss on asset disposal		-	-	-			
Net Amount from Operating Activities		**1,916,605**	**1,736,125**	**1,058,734**			
Investing Activities							
Inflows from Investing Activities							
Capital grants, subsidies and contribution	12(b)	7,965,608	7,301,789	**8,799,603**	1,497,814	21%	▲
Proceeds from disposal of assets	8	120,000	-	**-**	-		
		8,085,608	**7,301,789**	**8,799,603**			
Outflows from Investing Activities							
Land and buildings	9(a)	(3,173,428)	(2,908,939)	**(1,271,807)**	1,637,132	56%	▲
Plant and equipment	9(c)	(580,266)	(531,905)	**5,000**	536,905	101%	▲
Furniture and equipment	9(b)	(9,356)	(8,558)	**(24,682)**	(16,124)	(188%)	▼
Infrastructure - roads	9(d)	(7,060,297)	(6,471,795)	**(5,031,757)**	1,440,038	22%	▲
Infrastructure - other	9(e)	(1,967,822)	(1,803,758)	**(1,841,107)**	(37,349)	(2%)	
		(12,791,169)	**(11,724,955)**	**(8,164,353)**			
Net Amount from Investing Activities		**(4,705,560)**	**(4,423,166)**	**635,250**			
Financing Activities							
Inflows from Financing Activities							
Transfer from reserves	7	4,146,535	-	**2,744,673**	2,744,673		▲
		4,146,535	**-**	**2,744,673**			
Outflows from Financing Activities							
Repayment of debentures	11(a)	(196,094)	(196,094)	**(200,715)**	(4,621)	(2%)	
Transfer to reserves	7	(1,266,919)	-	**(1,233,856)**	(1,233,856)		
		(1,463,013)	**(196,094)**	**(1,434,571)**			
Net Amount from Financing Activities		**2,683,522**	**(196,094)**	**1,310,102**			
Movement in Surplus or Deficit							
Opening Funding Surplus / (Deficit)	3	317,059	317,059	**317,059**			
Amount attributable to operating activities		1,916,605	1,736,125	**1,058,734**			
Amount attributable to investing activities		(4,705,560)	(4,423,166)	**635,250**			
Amount attributable to financing activities		2,683,522	(196,094)	**1,310,102**			
Closing Surplus / (Deficit)	3	**211,625**	**(2,566,076)**	**3,321,145**			

* - Note 2 provides an explanation for the relevant variances shown above.
This statement needs to be read in conjunction with the accompanying Financial Statements and Notes.

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

REPORTING PROGRAM	Note	Annual Budget $	YTD Budget $	YTD Actual $	Var* $	Var* %
Revenue from Operating Activities						
Governance		7,884	7,227	**15,241**	8,014	111%
General purpose funding		4,954,211	4,541,317	**4,917,142**	375,825	8%
Law, order and public safety		15,305	14,014	**18,094**	4,080	29%
Housing		-	-	**29,098**	29,098	
Community amenities		840	770	**1,250**	480	62%
Recreation and culture		8,288	7,524	**7,935**	411	5%
Transport		6,263,947	5,741,913	**4,966,910**	(775,003)	(13%)
Economic services		995,787	912,769	**720,513**	(192,256)	(21%)
Other property and services		243,477	223,168	**138,514**	(84,654)	(38%)
		12,489,739	**11,448,701**	**10,814,696**		
Expenditure from Operating Activities						
Governance		(749,402)	(570,350)	**(668,045)**	(97,695)	(17%)
General purpose funding		(47,079)	(43,142)	**(34,821)**	8,321	19%
Law, order and public safety		(98,525)	(90,277)	**(104,976)**	(14,699)	(16%)
Health		(33,821)	(30,954)	**(32,976)**	(2,022)	(7%)
Education and welfare		(2,000)	(1,826)	**(1,570)**	256	14%
Housing		(21,316)	(18,986)	**(101,383)**	(82,397)	(434%)
Community amenities		(206,483)	(329,101)	**(161,149)**	167,952	51%
Recreation and culture		(749,712)	(686,785)	**(588,841)**	97,944	14%
Transport		(12,733,315)	(11,671,451)	**(11,352,730)**	318,721	3%
Economic services		(2,715,602)	(2,488,552)	**(2,288,228)**	200,324	8%
Other property and services		(179,785)	(164,562)	**(167,214)**	(2,652)	(2%)
		(17,537,041)	**(16,095,986)**	**(15,501,933)**		
Excluded Non-cash Operating Activities						
Depreciation and amortisation		6,963,908	6,383,410	**5,745,972**		
Movement in Employee Benefits		-	-	**-**		
(Profit) / loss on asset disposal	8	-	-	-		
Net Amount from Operating Activities		**1,916,606**	**1,736,125**	**1,058,734**		
Investing Activities						
Inflows from Investing Activities						
Capital grants, subsidies and contribution	12(b)	7,965,608	7,301,789	**8,799,603**	1,497,814	21%
Proceeds from disposal of assets	8	120,000	-	**-**	-	
		8,085,608	**7,301,789**	**8,799,603**		
Outflows from Investing Activities						
Land and buildings	9(a)	(3,173,428)	(2,908,939)	**(1,271,807)**	1,637,132	56%
Plant and equipment	9(c)	(580,266)	(531,905)	**5,000**	536,905	101%
Furniture and equipment	9(b)	(9,356)	(8,558)	**(24,682)**	(16,124)	(188%)
Infrastructure - roads	9(d)	(7,060,297)	(6,471,795)	**(5,031,757)**	1,440,038	22%
Infrastructure - other	9(e)	(1,967,822)	(1,803,758)	**(1,841,107)**	(37,349)	(2%)
		(12,791,169)	**(11,724,955)**	**(8,164,353)**		
Net Amount from Investing Activities		**(4,705,560)**	**(4,423,166)**	**635,250**		
Financing Activities						
Inflows from Financing Activities						
Transfer from reserves	7	4,146,535	-	**2,744,673**	2,744,673	
		4,146,535	**-**	**2,744,673**		
Outflows from Financing Activities						
Repayment of debentures	11(a)	(196,094)	(196,094)	**(200,715)**	(4,621)	(2%)
Transfer to reserves	7	(1,266,919)	-	**(1,233,856)**	(1,233,856)	
		(1,463,013)	**(196,094)**	**(1,434,571)**		
Net Amount from Financing Activities		**2,683,522**	**(196,094)**	**1,310,102**		
Movement in Surplus or Deficit						
Opening Funding Surplus / (Deficit)	3	317,059	317,059	**317,059**		
Amount attributable to operating activities		1,916,606	1,736,125	**1,058,734**		
Amount attributable to investing activities		(4,705,560)	(4,423,166)	**635,250**		
Amount attributable to financing activities		2,683,522	(196,094)	**1,310,102**		
Closing Funding Surplus / (Deficit)	3	**211,626**	**(2,566,075)**	**3,321,146**		

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

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

	FY 2026 31 May 2026 $	FY 2025 30 June 2025 $
CURRENT ASSETS		
Cash and cash equivalents	7,562,454	11,234,288
Trade and other receivables	1,132,415	989,151
Inventories	414,897	191,897
Other assets	3,247,367	1,488,979
TOTAL CURRENT ASSETS	**12,357,134**	**13,904,315**
NON-CURRENT ASSETS		
Other financial assets	19,905	19,905
Property, plant and equipment	17,584,402	15,458,417
Infrastructure	96,941,397	96,650,716
TOTAL NON-CURRENT ASSETS	**114,545,704**	**112,129,037**
TOTAL ASSETS	**126,902,838**	**126,033,353**
CURRENT LIABILITIES		
Trade and other payables	1,572,182	2,671,822
Other liabilities	1,116,048	3,060,525
Borrowings	199,723	196,094
Employee related provisions	210,632	210,632
TOTAL CURRENT LIABILITIES	**3,098,585**	**6,139,073**
NON-CURRENT LIABILITIES		
Borrowings	945,490	1,145,213
Employee related provisions	42,400	42,400
TOTAL NON-CURRENT LIABILITIES	**987,890**	**1,187,613**
TOTAL LIABILITIES	**4,086,475**	**7,326,686**
NET ASSETS	**122,816,363**	**118,706,667**
EQUITY		
Retained surplus	35,543,409	31,063,650
Reserve accounts	7,857,885	8,227,949
Revaluation surplus	79,415,068	79,415,068
TOTAL EQUITY	**122,816,363**	**118,706,667**

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

CAPITAL ACQUISITIONS AND FUNDING

Asset Group	Note	Annual Budget $	YTD Actual Total $
Land and buildings	9(a)	3,173,428	1,271,807
Plant and equipment	9(c)	580,266	(5,000)
Furniture and equipment	9(b)	9,356	24,682
Infrastructure - roads	9(d)	7,060,297	5,031,757
Infrastructure - other	9(e)	1,967,822	1,841,107
Total Capital Expenditure		**12,791,169**	**8,164,353**

Capital Acquisitions Funded by:		
Capital grants and contributions	7,965,608	8,164,353
Other (disposals and c/fwd)	120,000	-
Council contribution - from reserves	960,000	-
Council contribution - operations	3,745,560	-
Total Capital Acquisitions Funding	**12,791,169**	**8,164,353**

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

1. SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

Preparation

Prepared by:	Bertus Lochner
Reviewed by:	Travis Bate
Date prepared:	17 Jul 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.

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(d) Goods and Services Tax (GST)

Revenue, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

(e) Superannuation

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

(f) Cash and Cash Equivalents

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

(g) Financial Assets at Amortised Cost

The Shire classifies financial assets at amortised cost if both of the following criteria are met:
- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

(h) Inventories

General

Inventories are measured at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs related to completion and its sale.

Land Held for Resale

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

(i) Trade and Other Receivables

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

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

Trade receivables are held with the objective to collect the contractual cashflows and therefore the Shire measures them subsequently at amortised cost using the effective interest rate method.

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets

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

Recognition of Assets

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

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

Gains and Losses on Disposal

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

(i) Depreciation of Non-current Assets

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

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Trade and Other Payables

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

(m) Prepaid Rates

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

(n) Employee Benefits

Short-term employee benefits

Provision is made for the Shire's obligation for short-term employee benefits. Short term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled. The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the determination of the net current asset position. The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the determination of the net current asset position.

Other long-term employee benefits

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Shire's obligations for long-term employee benefits are presented as non-current provisions in the statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

(o) Interest-bearing Loans and Borrowings

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

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

Borrowing Costs

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

(p) Provisions

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions are measure using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(q) Contract Liabilities

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

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

(r) Current and Non-current Classification

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

(p) Nature or Type Classifications

Rates

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

Grants, Subsidies and Contributions

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

Capital Grants, Subsidies and Contributions

Amounts received specifically for the acquisition, construction of new or the upgrading of non--current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

Revenue from Contracts with Customers

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

Profit on Asset Disposal

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

Fees and Charges

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees.

Service Charges

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Excluding rubbish removal charges, interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

Interest Earnings

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

Other Revenue / Income

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Nature or Type Classifications (Continued)

Employee Costs
All costs associated with the employment of a person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

Materials and Contracts
All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses (such as telephone and internet charges), advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc.

Utilities (Gas, Electricity, Water, etc.)
Expenditures made to the respective agencies for the provision of power, gas, water and communication expenses. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

Insurance
All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

Loss on Asset Disposal
Loss on the disposal of fixed assets.

Depreciation on Non-current Assets
Depreciation expense raised on all classes of assets.

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(q) Program Classifications (Function / Activity)

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

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

GENERAL PURPOSE FUNDING
Rates, general purpose government grants and interest revenue.

LAW, ORDER AND PUBLIC SAFETY
Supervision of various by-laws, fire prevention and animal control.

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

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

HOUSING
Provision and maintenance of staff housing.

COMMUNITY AMENITIES
Maintain a refuse site for the settlement.

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

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

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

OTHER PROPERTY AND SERVICES
Private works operations, plant repairs and operation costs.

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(r) Revenue Recognition Policy

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)
(r) Revenue Recognition Policy (Continued)

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

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

2. EXPLANATION OF MATERIAL VARIANCES

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

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

Nature or Type Operating Revenues	Var $	Var %	Var	Timing / Permanent	Explanation of Variance
Fees and Charges	(164,757)	(25%)	▼	Timing	Below budget Roadhouse Fuel Sales $93K and Roadhouse Accommodation and Camping $83K, offset by above budget private works income $5K.
Other Revenue	52,955	15%	▲	Timing	Relates to increased roadhouse sales.
Capital Operating Grants, Subsidies and Contributions	1,497,814	21%	▲	Timing	Mainly related to SKA Grants. All allocated to Capital, some needs to be reallocated against operating grant.

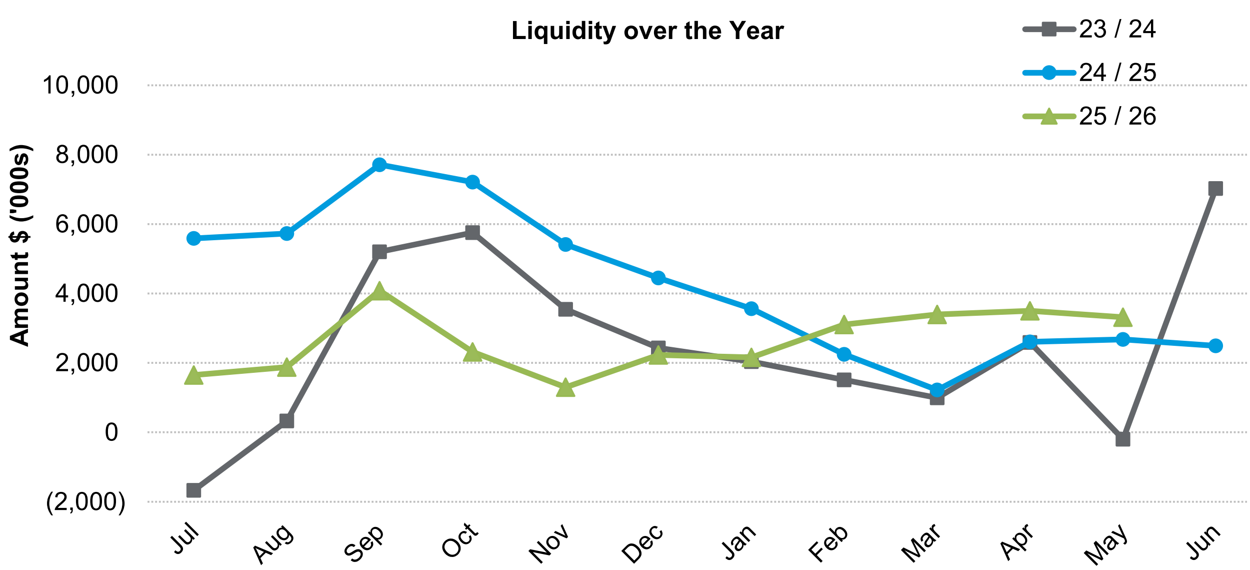
Operating Expense

Employee Costs	(221,117)	(17%)	▼	Timing	Related to timing of pay runs. June 2025 Accrued Wages to be reversed.

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

3. NET CURRENT FUNDING POSITION

	Note	Current Month 31 May 26	Prior Year Closing 30 Jun 25	This Time Last Year 31 May 25
Current Assets		$	$	$
Cash unrestricted	4	1,214,032	4,542,065	1,860,912
Cash restricted	4	6,348,422	6,692,223	3,993,360
Receivables - rates	6(a)	105,799	63,794	63,281
Receivables - sundry	6(b)	859,500	729,232	1,264,803
Receivables - other		113,688	156,952	84,805
Accrued Income		64,522	64,522	-
Provision for doubtful debts		(31,258)	(31,258)	(7,157)
Contract assets		3,247,367	1,488,979	1,883,777
Inventories		414,897	191,897	209,146
Total Current Assets		**12,336,970**	**13,898,407**	**9,352,927**
Current Liabilities				
Payables - sundry		(232,311)	(1,207,457)	(176,912)
Payables - other		(4,688)	(171,481)	(3,614)
PAYG Tax withheld		(57,119)	(33,686)	(56,627)
Accrued salaries and wages		(74,735)	(74,735)	-
Accrued expenses		(653,671)	(653,671)	-
Trust Liability		49	49	49
Deposits and bonds		(160,759)	(158,254)	(158,904)
Contract liabilities		(1,116,048)	(3,060,525)	(1,919,761)
Murchison Community Fund		(364,466)	(362,354)	(362,108)
Loan liabilities	11(a)	(204,043)	(200,415)	(196,094)
Total Payables		(2,867,789)	(5,922,528)	(2,873,971)
Provisions		(210,632)	(210,632)	(196,861)
Total Current Liabilities		**(3,078,421)**	**(6,133,159)**	**(3,070,832)**
Less: cash reserves	7	(6,348,422)	(7,859,233)	(3,993,360)
Less: provisions		210,632	210,631	196,861
Add: Loan principal (current)		200,386	200,414	196,094
Net Funding Position - Surplus / (Deficit)		**3,321,145**	**317,059**	**2,681,691**



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

4. CASH AND FINANCIAL ASSETS

Cash	Unrestricted $	Restricted $	Total Amount $	Institution	Interest Rate %	Maturity Date
Murchison Community Fund	364,750	-	364,750	Westpac	Variable	N/A
Municipal	683,639	-	683,639	Westpac	Variable	N/A
Cash On Hand	1,000	-	1,000	Cash on hand	Nil	N/A
Muni Short Term Investment	7,732	-	7,732	Westpac	Variable	N/A
Roadhouse	149,463	-	149,463	Westpac	Variable	N/A
CSIRO	7,448	-	7,448	Westpac	Variable	N/A
Reserve Funds	-	6,348,422	6,348,422	Westpac	Variable	N/A
Total Cash and Financial Assets	**1,214,032**	**6,348,422**	**7,562,454**			

5. TRUST FUND

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

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

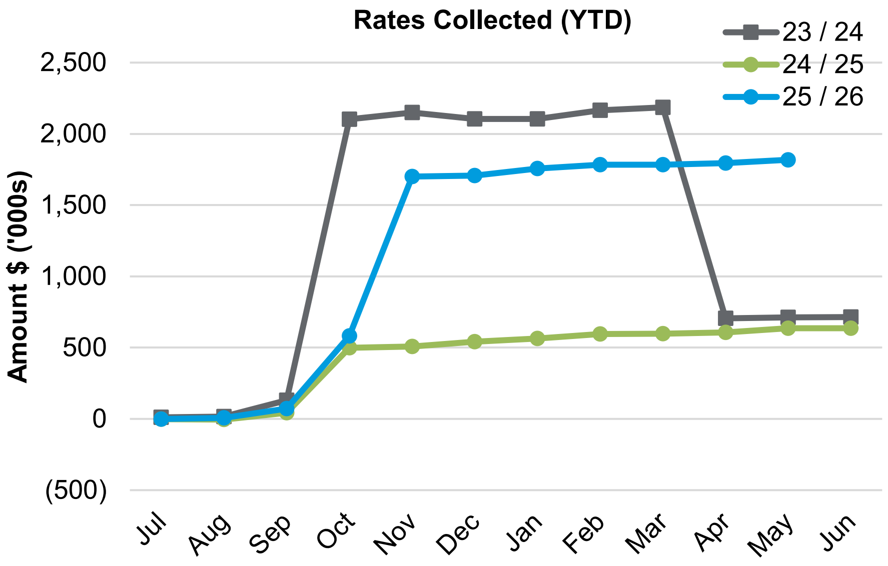
6. RECEIVABLES

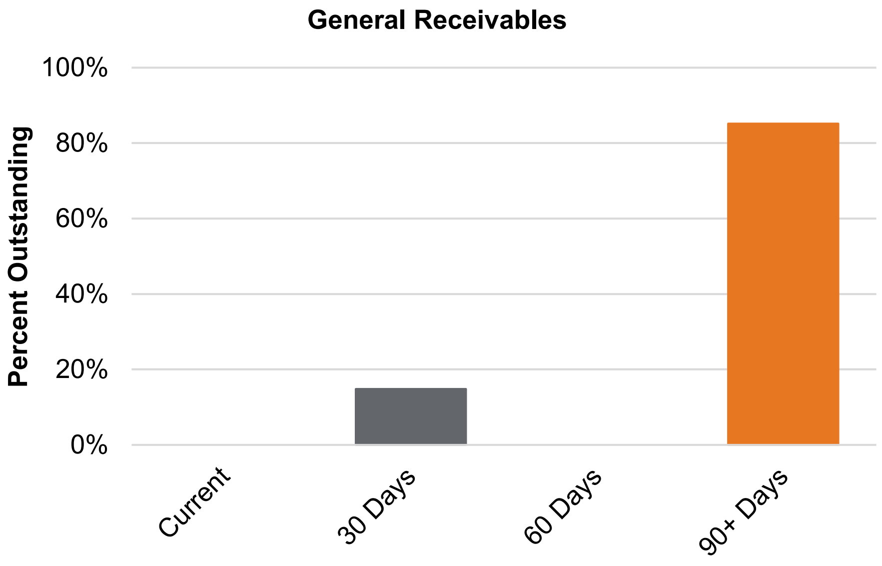
(a) Rates Receivable

	31 May 26
	$
Rates receivables	105,799
Total Rates Receivable Outstanding	**105,799**
Closing balances - prior year	63,794
Rates levied this year	1,860,006
Closing balances - current month	(105,799)
Total Rates Collected to Date	**1,818,000**

(b) General Receivables

	31 May 26
	$
Current	-
30 Days	127,441
60 Days	-
90+ Days	732,059
Total General Receivables Outstanding	**859,500**





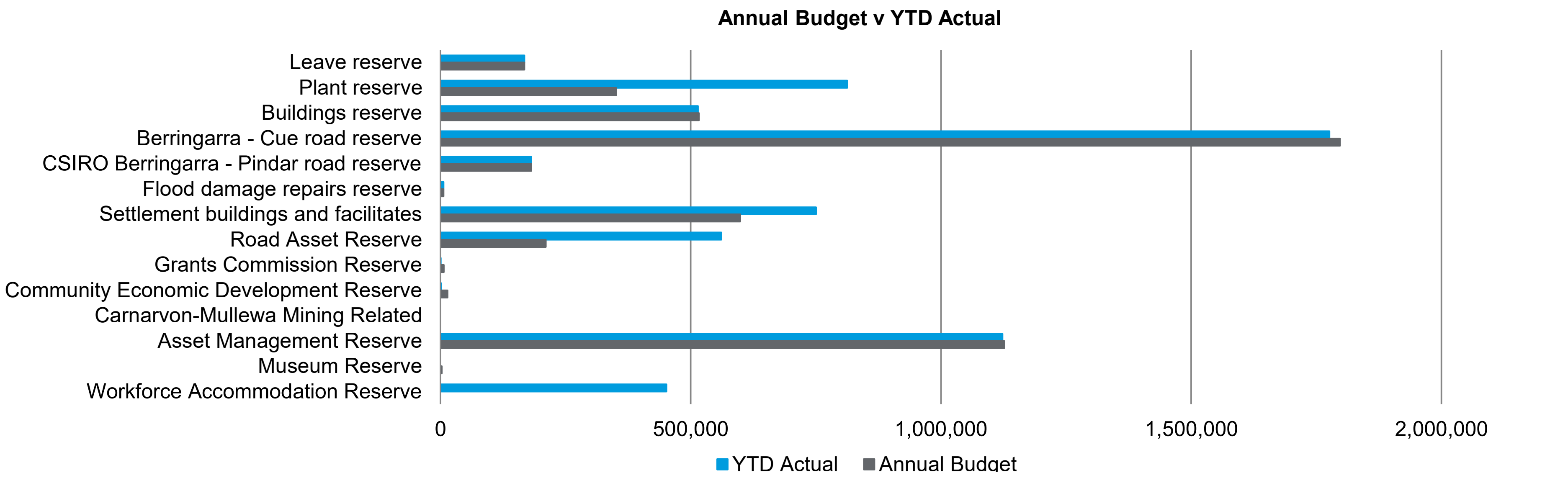
Comments / Notes

Comments / Notes
Amounts shown above include GST (where applicable)

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

7. CASH BACKED RESERVES

Restricted by council:	Annual Budget Balance 01 Jul 25 $	Annual Budget Transfers from $	Annual Budget Transfer to $	Annual Budget Balance 30 Jun 26 $	YTD Actual Balance 01 Jul 25 $	YTD Actual Transfers from $	YTD Actual Transfer to $	YTD Actual Balance 31 May 26 $
Reserve Name								
Leave reserve	167,237	-	298	167,535	167,237	-	644	167,881
Plant reserve	809,907	(460,000)	1,446	351,353	809,907	-	3,121	813,027
Buildings reserve	512,739	-	3,615	516,354	512,739	-	1,975	514,714
Berringarra - Cue road reserve	1,674,932	-	122,478	1,797,410	1,674,932	-	101,537	1,776,469
CSIRO Berringarra - Pindar road rese	180,639	-	900	181,539	180,639	-	696	181,335
Flood damage repairs reserve	5,977	-	11	5,988	5,977	-	23	6,000
Settlement buildings and facilitates	747,795	(150,000)	1,335	599,130	747,795	-	2,880	750,675
Road Asset Reserve	559,280	(350,000)	998	210,278	559,280	-	2,154	561,434
Grants Commission Reserve	2,738,554	(2,736,535)	4,889	6,908	2,738,554	(2,744,673)	6,811	692
Community Economic Development F	1,350	-	12,822	14,172	1,350		5	1,355
Carnarvon-Mullewa Mining Related	-	-	-	-	-	-	-	-
Asset Management Reserve	10,823	-	1,115,527	1,126,350	10,823	-	1,112,277	1,123,099
Museum Reserve	-	-	2,600	2,600	-		-	-
Workforce Accommodation Reserve	450,000	(450,000)	-	-	450,000	-	1,734	451,734
Total Cash Backed Reserves	**7,859,232**	**(4,146,535)**	**1,266,919**	**4,979,616**	**7,859,232**	**(2,744,673)**	**1,233,856**	**6,348,416**



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

8. DISPOSAL OF ASSETS

Annual Budget

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

YTD Actual

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

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

9. CAPITAL ACQUISITIONS

(a) Land and Buildings

	Funding Source	Annual Budget $	YTD Budget $	YTD Actual $	YTD Variance $	Completion %
Recreation & Culture						
Community / Sports Centre Refurbishments		120,059	110,044	48,135	61,909	40%
Housing						
Capex - Construct Staff Housing		980,000	898,326	390,576	507,750	40%
Community Amenities						
Public Conveniences Refurbishment		140,000	128,326	44,005	84,321	31%
Transport						
Depot Buildings & Improvements		2,500	2,288	-	2,288	0%
Economic Services						
F Capex New Caravan Park Ablution Block		27,997	25,663	27,997	(2,334)	
Capex - Roadhouse Business Bldg.		7,873	7,216	15,745	(8,529)	200%
Depot Buildings & Improvements		425,000	389,576	177,049	212,527	42%
Roadhouse Staff Accommodation		1,470,000	1,347,500	568,300	779,200	39%
Total Land and Buildings		**3,173,428**	**2,908,939**	**1,271,807**	**1,637,132**	

(b) Furniture & Equipment

	Funding Source	Annual Budget $	YTD Budget $	YTD Actual $	YTD Variance $	Completion %
Housing						
Staff Housing Furniture & Equipment		856	781	-	781	0%
Economic Services						
Roadhouse Point of Sale System		1,000	913	1,290	(377)	
Capex - Washing Machines		-	-	23,392	(23,392)	
Roadhouse Appliances		5,000	4,576	-	4,576	0%
Roadhouse Appliances		2,500	2,288	-	2,288	0%
Total Furniture & Equipment		**9,356**	**8,558**	**24,682**	**(16,124)**	

(c) Plant and Equipment

	Funding Source	Annual Budget $	YTD Budget $	YTD Actual $	YTD Variance $	Completion %
Transport						
Chlorinator For Drinking Water		266	242	-	242	
Road Plant Purchases		580,000	531,663	(5,000)	536,663	-1%
Total Plant and Equipment		**580,266**	**531,905**	**(5,000)**	**536,905**	

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

9. CAPITAL ACQUISITIONS (Continued)

(d) Infrastructure - Roads

	Funding Source	Annual Budget $	YTD Budget $	YTD Actual $	YTD Variance $	Completion %
Transport						
Unallocated Roads Expenses		34,122	31,273	39,756	(8,483)	
Carn-Mul Rd 253.70 - 261.92 Gravel Resheet		4,380	4,015	-	4,015	
Sealed Roads Construction General		-	-	50,409	(50,409)	
General Road Sealing Works		265,476	243,342	71,522	171,820	
Reseal Works		245,410	224,950	-	224,950	0%
SKA Route		3,653,571	3,349,049	3,334,029	15,020	91%
Carn- Mullewa Rd		2,627,802	2,408,791	1,333,163	1,075,628	51%
C12048 - Meeb-Wool Floodway over Murchison River		50,031	45,859	50,031	(4,172)	100%
Errabiddy Bluff Rd Resheet incl Floodways		99,398	91,102	112,726	(21,624)	113%
Capex Grids General		80,106	73,414	40,122	33,292	
		7,060,297	**6,471,795**	**5,031,757**	**1,440,038**	
Total Infrastructure - Roads		**7,060,297**	**6,471,795**	**5,031,757**	**1,440,038**	

(e) Infrastructure - Other

	Funding Source	Annual Budget $	YTD Budget $	YTD Actual $	YTD Variance $	Completion %
Recreation & Culture						
Community Splash Pool		50,344	46,145	50,344	(4,199)	
Improvements To Drinking Water Reticulation		259,625	237,985	278,262	(40,277)	107%
Water Supply Capital		-	-	2,073	(2,073)	
Economic Services						
Caravan Park Precinct Works		179,570	164,593	412,861	(248,268)	
Roadhouse Other Equipment		58	44	58	(14)	
Roadhouse Three Accommodation Units		58	44	2,274	(2,230)	
Caravan Park Pool Construction		76,984	70,543	78,876	(8,333)	
Caravan Park Non Ensuites Cabins Conversion		160,000	146,663	-	146,663	0%
Power Supply Upgrade		1,148,183	1,052,491	1,016,359	36,132	89%
Roadhouse Fuel Facilities Bowsers Upgrade		93,000	85,250	-	85,250	0%
Community Amenities						
Total Infrastructure - Other		**1,967,822**	**1,803,758**	**1,841,107**	**(37,349)**	

Total Capital Expenditure	**12,791,169**	**11,724,955**	**8,164,353**	**3,560,602**	

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

10. RATING INFORMATION

	Rateable Value $	Rate in $	Number of Properties #	Annual Budget Revenue $	Rate Revenue $	Interim Rates CY $	Interim Rates PY $	YTD Actual Revenue $
General Rates								
UV Pastoral	1,236,464	0.099325	22	122,800	122,806	(3,082)	-	119,724
UV Mining	2,219,287	0.185500	14	440,095	663,516	-	-	663,516
UV Mining (Mining Licenses)	1,126,734	0.185500	11	223,436	-	-	-	-
UV Prospecting and exploration	1,079,319	0.185500	46	214,034	214,029	(55,888)	-	158,141
Total General Rates				**1,000,365**	**1,000,351**	**(58,971)**	**-**	**941,380**
Minimum Rates								
UV Pastoral	24,385	1,000	6	6,000	6,000	-	-	6,000
UV Mining	1,928	1,000	1	1,000	5,000	-	-	5,000
UV Mining (Mining Licenses)	8,316	1,000	4	4,000	-	-	-	-
UV Prospecting and exploration	41,878	1,000	17	17,000	17,000	-	-	17,000
Total Minimum Rates				**28,000**	**28,000**	**-**	**-**	**28,000**
Total General and Minimum Rates				**1,028,365**	**1,028,351**	**(58,971)**	**-**	**969,380**
Other Rate Revenue								
Interim Rates CY/PY				867,637				890,626
Total Rate Revenue				**1,896,002**				**1,860,006**

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

11. INFORMATION ON BORROWINGS

(a) Debenture Repayments

(i) Loan 2 Roadworks in 2020-21

	Annual Budget $	YTD Budget $	YTD Actual $
Transport			
Opening balance	1,345,628	1,345,628	1,345,628
Principal payment	(196,094)	(200,715)	(200,715)
Principal Outstanding	**1,149,534**	**1,144,913**	**1,144,913**
Finance cost payment	(40,531)	-	(33,294)
Service fee			
Total Principal, Finance Cost and Fees Paid	**(236,625)**	**(200,715)**	**(234,008)**
Total Principal Outstanding	**1,149,534**	**1,144,913**	**1,144,913**
Total Principal Repayments	**(196,094)**	**(200,715)**	**(200,715)**

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

12. GRANTS, SUBSIDIES AND CONTRIBUTIONS

(a) Grants, Subsidies and Contributions

Program / Details	Grant Provider	Annual Budget $	YTD Budget $	YTD Actual $
General Purpose Funding				
F.A.G Grant - General	WALGGC	2,324,590	2,130,865	2,324,590
F.A.G.Grant - Roads	WALGGC	576,456	528,418	576,456
Law, Order and Public Safety				
DFES Operating Grant	DFES	14,795	13,552	17,624
Transport				
Income Relating to Streets, Roads, Bridge	MRWA	5,000	4,576	5,000
MRWA Direct	MRWA	321,214	294,437	321,214
WANDRRA Flood Damage	MRWA	3,471,400	3,182,113	4,251,583
MRWA - SKA Roads	MRWA	1,848,803	1,694,726	-
Contribution Beringarra/Pindar Roads	MRWA	616,616	565,224	385,723
Economic Services				
Tour Area Prom Revenue		50,000	45,826	10,975
Other Property & Services				
Workers Compensation Reimbursements		97,760	89,606	-
Total Grants, Subsidies and Contributions		**9,326,634**	**8,549,343**	**7,893,165**

(b) Capital Grants, Subsidies and Contributions

Program / Details	Grant Provider	Annual Budget $	YTD Budget $	YTD Actual $
Transport				
MRWA Specific	MRWA	2,100,000	1,925,000	1,560,000
Roads to Recovery		1,033,341	947,221	1,333,163
MRWA - SKA Roads	MRWA	4,018,928	3,684,010	5,047,101
Recreation & Culture				
Economic Services				
Settlement Infrastructure Grants		813,339	745,558	838,339
Total Capital Grants, Subsidies and Contributions		**7,965,608**	**7,301,789**	**8,799,603**
Total Grants, Subsidies and Contributions		**17,292,242**	**15,851,132**	**16,692,768**

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

13. BUDGET AMENDMENTS

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

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

COA/Job	Description	IE	Inc/Exp Analysis	TypeInc/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)

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13. BUDGET AMENDMENTS

COA/Job	Description	IE	Inc/Exp Analysis	TypeInc/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	

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COA/Job	Description	IE	Inc/Exp Analysis	TypeInc/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 Refubishment	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)

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13. BUDGET AMENDMENTS

COA/Job	Description	IE	Inc/Exp Analysis	TypeInc/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	Musuem 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	Musuem Revenue	122	Donations Received	OpOther Revenue			490	
11612	Musuem Revenue	156	Other Fees & Charges	OpFees & Charges				(142)
11613	Trans. to Res - Musuem	630	Transfer to reserve	Trans toTransfer to reserve	Transfer to reserve			(348)
C12003	Capex Roads Construction General	500	Salaries & Wages	CapEmployee Costs	Infrastructure Roads		200,009	
C12003	Capex Roads Construction General	900	Labour Overheads	CapReallocation Codes Expenditure	Infrastructure Roads		457,772	
C12003	Capex Roads Construction General	901	Plant Recovery	CapReallocation Codes Expenditure	Infrastructure Roads		143,495	
C12014	Carn-Mul Rd 253.70 - 261.92 Gravel Resheet	521	Service Contracts	CapMaterials & Contracts	Infrastructure Roads			(4,380)
CRUNAL	Unallocated Roads Expenses	521	Service Contracts	CapMaterials & Contracts	Infrastructure Roads			(3,615)
CRUNAL	Unallocated Roads Expenses	901	Plant Recovery	CapReallocation Codes Expenditure	Infrastructure Roads			(30,507)
CGR000	Capex Grids General	500	Salaries & Wages	CapEmployee Costs	Infrastructure Roads			(163)
CGR000	Capex Grids General	520	Materials	CapMaterials & Contracts	Infrastructure Roads			(12,411)
CGR000	Capex Grids General	521	Service Contracts	CapMaterials & Contracts	Infrastructure Roads			(67,370)
CGR000	Capex Grids General	900	Labour Overheads	CapReallocation Codes Expenditure	Infrastructure Roads			(163)
C12031	Carn-Mul Rd 208.68 - 241.74 Reconstruct & Widen	500	Salaries & Wages	CapEmployee Costs	Infrastructure Roads			(265,476)
C12038	Carn-Mul Rd 154.54 - 208.68 Reconstruct & Widen	500	Salaries & Wages	CapEmployee Costs	Infrastructure Roads			(256,539)
C12038	Carn-Mul Rd 154.54 - 208.68 Reconstruct & Widen	520	Materials	CapMaterials & Contracts	Infrastructure Roads			(200,000)
C12038	Carn-Mul Rd 154.54 - 208.68 Reconstruct & Widen	521	Service Contracts	CapMaterials & Contracts	Infrastructure Roads			(329,115)
C12038	Carn-Mul Rd 154.54 - 208.68 Reconstruct & Widen	900	Labour Overheads	CapReallocation Codes Expenditure	Infrastructure Roads			(30,287)
C12038	Carn-Mul Rd 154.54 - 208.68 Reconstruct & Widen	901	Plant Recovery	CapReallocation Codes Expenditure	Infrastructure Roads			(316,529)
C12033	Reseal Works	521	Service Contracts	CapMaterials & Contracts	Infrastructure Roads			(22,212)
C12036	SKA Route Gravel Stockpiling Works	500	Salaries & Wages	CapEmployee Costs	Infrastructure Roads			(1,036)
C12036	SKA Route Gravel Stockpiling Works	520	Materials	CapMaterials & Contracts	Infrastructure Roads			(109,970)
C12036	SKA Route Gravel Stockpiling Works	521	Service Contracts	CapMaterials & Contracts	Infrastructure Roads		32,405	
C12036	SKA Route Gravel Stockpiling Works	900	Labour Overheads	CapReallocation Codes Expenditure	Infrastructure Roads			(1,036)
C12039	SKA Route Carn-Mull Rd CGG Section Constr Wks	520	Materials	CapMaterials & Contracts	Infrastructure Roads			(1,466,092)
C12039	SKA Route Carn-Mull Rd CGG Section Constr Wks	521	Service Contracts	CapMaterials & Contracts	Infrastructure Roads			(736,988)
C12037	SKA Route Twin Peaks-Wooleen Rd	521	Service Contracts	CapMaterials & Contracts	Infrastructure Roads		944,426	
C12043	SKA Route Beringarra-Pindar Rd	521	Service Contracts	CapMaterials & Contracts	Infrastructure Roads		703,660	
C12046	Beri-Byro Rd Sections 69.99-87.70 Resheet incl Flc	521	Service Contracts	CapMaterials & Contracts	Infrastructure Roads		122,749	
C12049	Errabiddy Bluff Rd Resheet incl Floodways	500	Salaries & Wages	CapEmployee Costs	Infrastructure Roads		2,749	

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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 Rivei	521	Service Contracts	CapMaterials & Contracts	Infrastructure Roads			(981)
12153	Trans to Res - Asset Rehab.	630	Transfer to reserve	Trans toTransfer to reserve	Transfer to reserve			(998)
12200	Depreciation - Roads & Depot	550	Depreciation - Buildings & Improvements	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	(23,823)		
12200	Depreciation - Roads & Depot	553	Depreciation - Roads	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	(1,967,066)		
12200	Depreciation - Roads & Depot	559	Depreciation - Bridges	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	104		
12201	Income Relating to Streets, Roads, Bridges & 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	Boolardy - Kalli Road	500	Salaries & Wages	OpEmployee Costs			3,005	
R0005	Boolardy - 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 Wittenoom Road	500	Salaries & Wages	OpEmployee Costs				(605)
R0027	Wooleen - Mt Wittenoom Road	900	Labour Overheads	OpEmployee Costs				(605)
R0027	Wooleen - Mt Wittenoom Road	901	Plant Recovery	OpMaterials & Contracts				(5,090)
R0028	Mt Wittenoom Road	500	Salaries & Wages	OpEmployee Costs				(82)
R0028	Mt Wittenoom Road	900	Labour Overheads	OpEmployee Costs				(82)
R0028	Mt Wittenoom Road	901	Plant Recovery	OpMaterials & Contracts				(1,317)
R0031	Beringarra - Cue Road	500	Salaries & Wages	OpEmployee Costs			3,867	
R0031	Beringarra - Cue Road	900	Labour Overheads	OpEmployee Costs			3,867	

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13. BUDGET AMENDMENTS

COA/Job	Description	IE	Inc/Exp Analysis	TypeInc/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	Operating Grants, Subsidies And Contributions			(8,762)
12213	Grant - MRWA Specific	181	Capital Grants - State Government	CapNon-Operating Grants, Subsidies And Contrib	Non-Operating Grants, Subsidies and Contributions		600,000	
12216	Grant - Roads to Recovery	182	Capital Grants - Commonwealth	CapNon-Operating Grants, Subsidies And Contrib	Non-Operating Grants, Subsidies and Contributions		128,352	
MGRIDS	Maintenance/Improvements Grids	500	Salaries & Wages	OpEmployee Costs			2,421	
MGRIDS	Maintenance/Improvements Grids	900	Labour Overheads	OpEmployee Costs			1,637	
SKA01	SKA Mtce CGG Section Carn-Mul Rd	500	Salaries & Wages	OpEmployee Costs				(5,649)
SKA01	SKA Mtce CGG Section Carn-Mul Rd	520	Materials	OpMaterials & Contracts				(400,133)
SKA01	SKA Mtce CGG Section Carn-Mul Rd	521	Service Contracts	OpMaterials & Contracts			122,201	
SKA01	SKA Mtce CGG Section Carn-Mul Rd	900	Labour Overheads	OpEmployee Costs				(6,318)
SKA001	SKA Roads Maintenance Beringarra-Pindar Rd	500	Salaries & Wages	OpEmployee Costs			1,689	
SKA001	SKA Roads Maintenance Beringarra-Pindar Rd	520	Materials	OpMaterials & Contracts				(355,615)
SKA001	SKA Roads Maintenance Beringarra-Pindar Rd	521	Service Contracts	OpMaterials & Contracts			427,228	
SKA001	SKA Roads Maintenance Beringarra-Pindar Rd	900	Labour Overheads	OpEmployee Costs				(369)
SKA001	SKA Roads Maintenance Beringarra-Pindar Rd	901	Plant Recovery	OpMaterials & Contracts				(1,718)
SKA004	SKA Roads Maintenance Twin Peaks-Wooleen Rd	500	Salaries & Wages	OpEmployee Costs			4,478	
SKA004	SKA Roads Maintenance Twin Peaks-Wooleen Rd	520	Materials	OpMaterials & Contracts			1,397	

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COA/Job	Description	IE	Inc/Exp Analysis	TypeInc/Exp Analysis Summary	Capital & Other	No Cash Impact	Increase in Cash	(Decrease in Cash)
SKA004	SKA Roads Maintenance Twin Peaks-Wooleen Rd	521	Service Contracts	OpMaterials & Contracts			218,641	
SKA004	SKA Roads Maintenance Twin Peaks-Wooleen Rd	900	Labour Overheads	OpEmployee Costs				(339)
SKA005	SKA Roads Maintenance Boolardy-Kalli Rd	500	Salaries & Wages	OpEmployee Costs			1,153	
SKA005	SKA Roads Maintenance Boolardy-Kalli Rd	520	Materials	OpMaterials & Contracts				(147,336)
SKA005	SKA Roads Maintenance Boolardy-Kalli Rd	521	Service Contracts	OpMaterials & Contracts			192,957	
SKA005	SKA Roads Maintenance Boolardy-Kalli Rd	900	Labour Overheads	OpEmployee Costs			1,040	
SKA027	SKA Roads Maintenance Wooleen-Mt Wittenoom R	500	Salaries & Wages	OpEmployee Costs			1,596	
SKA027	SKA Roads Maintenance Wooleen-Mt Wittenoom R	520	Materials	OpMaterials & Contracts				(70,264)
SKA027	SKA Roads Maintenance Wooleen-Mt Wittenoom R	521	Service Contracts	OpMaterials & Contracts			41,052	
SKA027	SKA Roads Maintenance Wooleen-Mt Wittenoom R	900	Labour Overheads	OpEmployee Costs			911	
SKA032	SKA Roads Maintenance Boolardy-Wooleen Rd	500	Salaries & Wages	OpEmployee Costs			2,100	
SKA032	SKA Roads Maintenance Boolardy-Wooleen Rd	520	Materials	OpMaterials & Contracts				(212,856)
SKA032	SKA Roads Maintenance Boolardy-Wooleen Rd	521	Service Contracts	OpMaterials & Contracts			145,092	
SKA032	SKA Roads Maintenance Boolardy-Wooleen Rd	900	Labour Overheads	OpEmployee Costs			1,770	
FLOD10	AGRN 1021 Flood Damage - Rain Event Mar-April 2	500	Salaries & Wages	OpEmployee Costs			1,700	
FLOD10	AGRN 1021 Flood Damage - Rain Event Mar-April 2	521	Service Contracts	OpMaterials & Contracts			55,226	
FLOD10	AGRN 1021 Flood Damage - Rain Event Mar-April 2	900	Labour Overheads	OpEmployee Costs				(725)
FLOD11	AGRN 1062 Flood Damage - Rain Event Mar-April 2	500	Salaries & Wages	OpEmployee Costs				(414)
FLOD11	AGRN 1062 Flood Damage - Rain Event Mar-April 2	521	Service Contracts	OpMaterials & Contracts			73,889	
FLOD11	AGRN 1062 Flood Damage - Rain Event Mar-April 2	900	Labour Overheads	OpEmployee Costs				(414)
FLOD12	AGRN1175 Flood Damage December 2024 Event	500	Salaries & Wages	OpEmployee Costs				(518)
FLOD12	AGRN1175 Flood Damage December 2024 Event	521	Service Contracts	OpMaterials & Contracts			35,753	
FLOD12	AGRN1175 Flood Damage December 2024 Event	900	Labour Overheads	OpEmployee Costs				(3,042)
12219	Grant - Wandrra Flood Damage	110	Operating Grants - State Government	OpOperating Grants, Subsidies And Contributions				(528,926)
12236	MRWA - SKA Roads Operating Grant	110	Operating Grants - State Government	OpOperating Grants, Subsidies And Contributions			41,024	
12237	MRWA - SKA Roads Capital Grant	181	Capital Grants - State Government	CapNon-Operating Grants, Subsidies and Contribu	Non-Operating Grants, Subsidies and Contributions		698,093	
12239	Contribution Beringarra / Pindar Roads	113	Contributions - Operating	OpOperating Grants, Subsidies and Contributions			385,723	
12241	ABC Exp - Roads & Depot	903	Administration Allocation (Expense)	OpMaterials & Contracts				(16,196)
RDMANG	Road Management Costs	500	Salaries & Wages	OpEmployee Costs				(829)
RDMANG	Road Management Costs	520	Materials	OpMaterials & Contracts				(2,064)
RDMANG	Road Management Costs	521	Service Contracts	OpMaterials & Contracts				(4,242)
RDMANG	Road Management Costs	900	Labour Overheads	OpEmployee Costs				(829)
RDMANG	Road Management Costs	901	Plant Recovery	OpMaterials & Contracts				(733)
12243	Housing Costs Road Maint	904	Housing Allocation (Expense)	OpMaterials & Contracts			373	
12251	Trans to Res - Flood Damage	630	Transfer to reserve	Trans toTransfer to reserve	Transfer to reserve			(11)
12305	Trans to Res - Plant Rep	630	Transfer to reserve	Trans toTransfer to reserve	Transfer to reserve			(1,446)
MAIRPT	Airport Maintenance	500	Salaries & Wages	OpEmployee Costs				(176)
MAIRPT	Airport Maintenance	570	Insurance Premiums	OpInsurance Expenses			677	
MAIRPT	Airport Maintenance	900	Labour Overheads	OpEmployee Costs				(339)
MAIRPT	Airport Maintenance	901	Plant Recovery	OpMaterials & Contracts				(1,029)
12605	ABC Exp. - Aerodrome	903	Administration Allocation (Expense)	OpMaterials & Contracts				(774)
12608	Depreciation - Airstrip	550	Depreciation - Buildings & Improvements	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	866		
12608	Depreciation - Airstrip	552	Depreciation - Plant & Equipment - Major	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	(141,735)		
12608	Depreciation - Airstrip	556	Depreciation - Other Infrastructure	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	15,803		
13101	Vermin Control	580	Other Expenses	OpOther Expenditure				(123)
13200	Caravan Park Depreciation	550	Depreciation - Buildings & Improvements	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	(36,875)		
C13013	Cap Ex Point Of Sale System Roadhouse	520	Materials	CapMaterials & Contracts	Furniture & Equipment			(1,000)
C13018	Roadhouse Other Equipment	520	Materials	CapMaterials & Contracts	Infrastructure Other			(58)
C13005	F Capex - New Caravan Park Ablution Block	521	Service Contracts	CapMaterials & Contracts	Land & Buildings			(27,997)
C13015	Capex - Roadhouse Business Bldg.	521	Service Contracts	CapMaterials & Contracts	Land & Buildings			(7,873)
C13019	Roadhouse Three Accomodation Units	520	Materials	CapMaterials & Contracts	Infrastructure Other			(58)
C13017	Roadhouse & C/V Park Precinct Works	520	Materials	CapMaterials & Contracts	Infrastructure Other			(4,570)
C13017	Roadhouse & C/V Park Precinct Works	521	Service Contracts	CapMaterials & Contracts	Infrastructure Other			(175,000)
C13031	Caravan Park Pool Construction	500	Salaries & Wages	CapEmployee Costs	Infrastructure Other			(2,636)
C13031	Caravan Park Pool Construction	521	Service Contracts	CapMaterials & Contracts	Infrastructure Other			(71,093)

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COA/Job	Description	IE	Inc/Exp Analysis	TypeInc/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 toTransfer to reserve	Transfer to reserve			(1,335)
RHOP1	Running Of The Roadhouse - Cost Of Goods	520	Materials	OpMaterials & Contracts				(65,541)
RHOPER	Roadhouse Business Operational	500	Salaries & Wages	OpEmployee Costs			61,930	
RHOPER	Roadhouse Business Operational	501	Superannuation	OpEmployee Costs				(8,842)
RHOPER	Roadhouse Business Operational	520	Materials	OpMaterials & Contracts				(53,563)
RHOPER	Roadhouse Business Operational	521	Service Contracts	OpMaterials & Contracts				(521)
RHOPER	Roadhouse Business Operational	550	Depreciation - Buildings & Improvements	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	(115)		
RHOPER	Roadhouse Business Operational	900	Labour Overheads	OpEmployee Costs				(4)
RHOTH	Roadhouse - Other	901	Plant Recovery	OpMaterials & Contracts				(1,439)
CPOPER	Caravan Park Operational Costs	520	Materials	OpMaterials & Contracts				(1,121)
CPKEXP	Caravan Park Expenses - Grounds	500	Salaries & Wages	OpEmployee Costs			3,100	
CPKEXP	Caravan Park Expenses - Grounds	900	Labour Overheads	OpEmployee Costs			2,150	
CPKEXP	Caravan Park Expenses - Grounds	901	Plant Recovery	OpMaterials & Contracts				(2,037)
CPBULD	Caravan Park Outbuildings	500	Salaries & Wages	OpEmployee Costs			10,329	
CPBULD	Caravan Park Outbuildings	520	Materials	OpMaterials & Contracts				(3,821)
CPBULD	Caravan Park Outbuildings	521	Service Contracts	OpMaterials & Contracts				(1,020)
CPBULD	Caravan Park Outbuildings	570	Insurance Premiums	OpInsurance Expenses			253	
CPBULD	Caravan Park Outbuildings	900	Labour Overheads	OpEmployee Costs			1,097	
CPABUL	Caravan Park Ablutions Expenses	500	Salaries & Wages	OpEmployee Costs				(289)
CPABUL	Caravan Park Ablutions Expenses	521	Service Contracts	OpMaterials & Contracts				(2,141)
CPABUL	Caravan Park Ablutions Expenses	570	Insurance Premiums	OpInsurance Expenses			133	
CPABUL	Caravan Park Ablutions Expenses	900	Labour Overheads	OpEmployee Costs				(1,864)
CPABUL	Caravan Park Ablutions Expenses	901	Plant Recovery	OpMaterials & Contracts				(251)
RHACM	Maintenance of Tourist Accomodation Units	500	Salaries & Wages	OpEmployee Costs			23,585	
RHACM	Maintenance of Tourist Accomodation Units	520	Materials	OpMaterials & Contracts				(851)
RHACM	Maintenance of Tourist Accomodation Units	521	Service Contracts	OpMaterials & Contracts				(1,074)
RHACM	Maintenance of Tourist Accomodation Units	540	Electricity	OpMaterials & Contracts				(16)
RHACM	Maintenance of Tourist Accomodation Units	900	Labour Overheads	OpEmployee Costs				(220)
RHACM	Maintenance of Tourist Accomodation Units	570	Insurance Premiums	OpInsurance Expenses			2,467	
CPPOOL	Caravan Park Pool Expenses	500	Salaries & Wages	OpEmployee Costs			3,513	
CPPOOL	Caravan Park Pool Expenses	502	Other Employee Costs	OpEmployee Costs				(2,372)
CPPOOL	Caravan Park Pool Expenses	570	Insurance Premiums	OpInsurance Expenses				(2,914)
CPPOOL	Caravan Park Pool Expenses	900	Labour Overheads	OpEmployee Costs			4,030	
13622	Trans from Res - Sett Facs.	220	Transfer from Reserve	Trans fromTransfer from Reserve	Transfer from Reserve		122,400	
RHGDNS	Roadhouse Precinct Gardens	500	Salaries & Wages	OpEmployee Costs			7,995	
RHGDNS	Roadhouse Precinct Gardens	900	Labour Overheads	OpEmployee Costs			757	
RHGDNS	Roadhouse Precinct Gardens	901	Plant Recovery	OpMaterials & Contracts				(918)
RHM	Roadhouse Cafe Bldg Maint	500	Salaries & Wages	OpEmployee Costs			11,470	
RHM	Roadhouse Cafe Bldg Maint	520	Materials	OpMaterials & Contracts				(9,829)
RHM	Roadhouse Cafe Bldg Maint	540	Electricity	OpMaterials & Contracts				(16)
RHM	Roadhouse Cafe Bldg Maint	543	Gas	OpMaterials & Contracts				(1,096)
RHM	Roadhouse Cafe Bldg Maint	570	Insurance Premiums	OpInsurance Expenses			2,429	
RHM	Roadhouse Cafe Bldg Maint	900	Labour Overheads	OpEmployee Costs			166	
RHRES	Roadhouse Residences	500	Salaries & Wages	OpEmployee Costs			594	
RHRES	Roadhouse Residences	520	Materials	OpMaterials & Contracts				(96)
RHRES	Roadhouse Residences	521	Service Contracts	OpMaterials & Contracts				(592)
RHRES	Roadhouse Residences	570	Insurance Premiums	OpInsurance Expenses				(4,316)
RHRES	Roadhouse Residences	900	Labour Overheads	OpEmployee Costs			77	
TOUR	Tourism Operational Expenses	520	Materials	OpMaterials & Contracts				(14,861)
TOUR	Tourism Operational Expenses	521	Service Contracts	OpMaterials & Contracts			35,000	
TOEVNT	Tourism Events	500	Salaries & Wages	OpEmployee Costs				(9,802)

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13. BUDGET AMENDMENTS

COA/Job	Description	IE	Inc/Exp Analysis	TypeInc/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 Facilites Bowsers Upgrade	521	Service Contracts	CapMaterials & Contracts	Infrastructure Other			(93,000)
C14302	Chlorinator For Drinking Water	520	Materials	CapMaterials & Contracts	Plant & Equipment			(266)
ECOOTH	Other Economic Services Expenses	520	Materials	OpMaterials & Contracts				(545)
ECOOTH	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 30 April 2026

13. BUDGET AMENDMENTS

COA/Job	Description	IE	Inc/Exp Analysis	TypeInc/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 30 April 2026

13. BUDGET AMENDMENTS

COA/Job	Description	IE	Inc/Exp Analysis	TypeInc/Exp Analysis Summary	Capital & Other	No Cash Impact	Increase in Cash	(Decrease in Cash)
14404	Diesel Fuel Rebate	113	Contributions - Operating	OpOperating Grants, Subsidies And Contributions				(70,426)
14404	Diesel Fuel Rebate	170	Other Revenue	OpOther Revenue			79,976	
14518	Salaries - Administration	500	Salaries & Wages	OpEmployee Costs				(59,528)
14520	Superannuation - Admin	501	Superannuation	OpEmployee Costs				(16,290)
14502	Workers Comp. - Administration	502	Other Employee Costs	OpEmployee Costs				(12,801)
14523	Accounting Support Services	521	Service Contracts	OpMaterials & Contracts				(1,600)
14523	Accounting Support Services	522	Contractors/Consultants	OpMaterials & Contracts				(29,926)
14522	Administration Consultants	521	Service Contracts	OpMaterials & Contracts			20,000	
14519	Staff Appointment Expenses	502	Other Employee Costs	OpEmployee Costs				(3,939)
14519	Staff Appointment Expenses	521	Service Contracts	OpMaterials & Contracts				(798)
14519	Staff Appointment Expenses	903	Administration Allocation (Expense)	OpMaterials & Contracts				(25,000)
14505	Travel & Accommodation - Admin	502	Other Employee Costs	OpEmployee Costs				(1,534)
14505	Travel & Accommodation - Admin	520	Materials	OpMaterials & Contracts				(8,084)
OFFADM	Office Maintenance	500	Salaries & Wages	OpEmployee Costs			1,634	
OFFADM	Office Maintenance	520	Materials	OpMaterials & Contracts				(391)
OFFADM	Office Maintenance	521	Service Contracts	OpMaterials & Contracts				(9,587)
OFFADM	Office Maintenance	540	Electricity	OpMaterials & Contracts				(1,820)
OFFADM	Office Maintenance	570	Insurance Premiums	OpInsurance Expenses			552	
OFFADM	Office Maintenance	900	Labour Overheads	OpEmployee Costs			1,056	
OFFADM	Office Maintenance	901	Plant Recovery	OpMaterials & Contracts				(1,199)
14517	Insurance - Admin	570	Insurance Premiums	OpInsurance Expenses				(4,195)
14521	Audit Fees (Administration)	521	Service Contracts	OpMaterials & Contracts			6,873	
14500	General Office Expenses	520	Materials	OpMaterials & Contracts				(1,347)
14500	General Office Expenses	521	Service Contracts	OpMaterials & Contracts				(2,627)
14506	Legal Expenses	520	Materials	OpMaterials & Contracts				(5,321)
14506	Legal Expenses	521	Service Contracts	OpMaterials & Contracts			10,000	
14506	Legal Expenses	580	Other Expenses	OpOther Expenditure			5,000	
14529	Office Furn & Equipment	520	Materials	OpMaterials & Contracts			1,500	
14508	Printing & Stationery	521	Service Contracts	OpMaterials & Contracts				(3,387)
14524	Subscriptions	521	Service Contracts	OpMaterials & Contracts				(17,975)
14524	Subscriptions	523	Subscriptions	OpMaterials & Contracts			17,678	
14500	Bank Fees & Charges	580	Other Expenses	OpOther Expenditure				(4,144)
14510	Depreciation - Admin	550	Depreciation - Buildings & Improvements	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	(42,832)		
14510	Depreciation - Admin	551	Depreciation - Furniture & Equipment	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	(819)		
14512	Adminstration Revenue	156	Other Fees & Charges	OpFees & Charges			921	
14512	Adminstration Revenue	170	Other Revenue	OpOther Revenue			1,311	
ADMVEH	Vehicle Expenses Administration	901	Plant Recovery	OpMaterials & Contracts				(18,720)
14532	Staff Visa Expenses	502	Other Employee Costs	OpEmployee Costs			1,091	
14550	Less ABC Costs Alloc to W & S	903	Administration Allocation (Expense)	OpMaterials & Contracts			207,338	
14551	Transfer to Leave Reserve	630	Transfer to reserve	Trans toTransfer to reserve	Transfer to reserve			(11)
14602	Gross Salaries & Wages	500	Salaries & Wages	OpEmployee Costs				(58,106)
14603	Less Sal & Wages Allocated	500	Salaries & Wages	OpEmployee Costs			58,106	
14605	Unallocated Salaries & Wages	500	Salaries & Wages	OpEmployee Costs				(442)
						(2,405,818)	**10,387,747**	**(10,239,893)**

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

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SHIRE OF MURCHISON

MONTHLY FINANCIAL REPORT

For the Period Ending 31 May 2026

LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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 17th July 2026

SHIRE OF MURCHISON
MONTHLY FINANCIAL REPORT
For the Period Ending 31 May 2026

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SHIRE OF MURCHISON
MONTHLY FINANCIAL REPORT
For the Period Ending 31 May 2026

EXECUTIVE SUMMARY

Statement of Financial Activity

Statements are presented on pages 5 and 6 showing a surplus/(deficit) as at 31 May 2026 of $3,321,146

Significant Revenue and Expenditure

Significant Projects	Collected / Completed %	Annual Budget $	YTD Budget $	YTD Actual $
SKA Route	91%	3,653,571	3,349,049	3,334,029
Power Supply Upgrade	89%	1,148,183	1,052,491	1,016,359
Improvements To Drinking Water Reticulation	107%	259,625	237,985	278,262
Carn- Mullewa Rd	51%	2,627,802	2,408,791	1,333,163
	91%	5,061,379	4,639,525	4,628,650
Grants, Subsidies and Contributions				
Grants, subsidies and contributions	85%	9,326,634	8,549,343	7,893,165
Capital grants, subsidies and contributions	110%	7,965,608	7,301,789	8,799,603
	97%	17,292,242	15,851,132	16,692,768
Rates Levied	98%	1,896,002	1,737,978	1,860,006

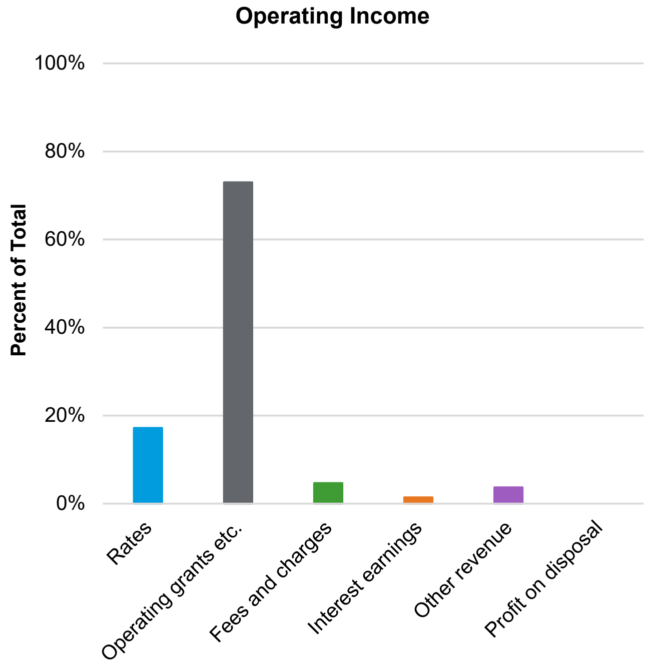
% - Compares current YTD actuals to the Annual Budget

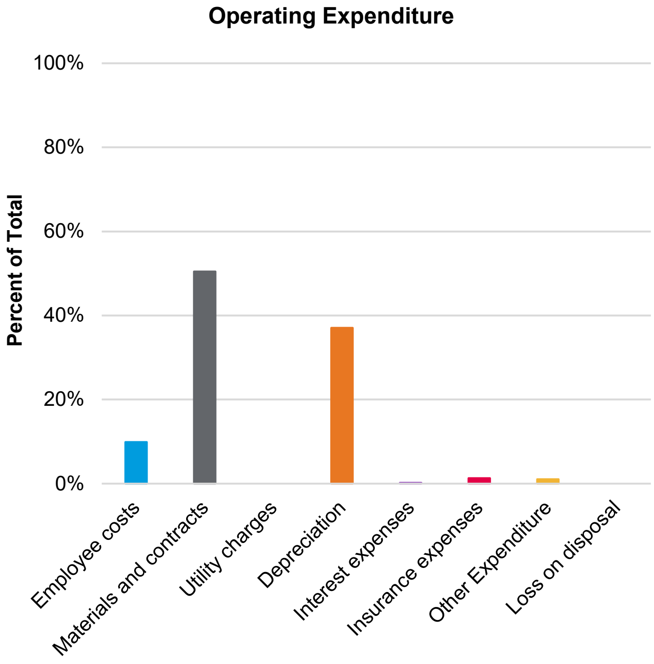
Financial Position

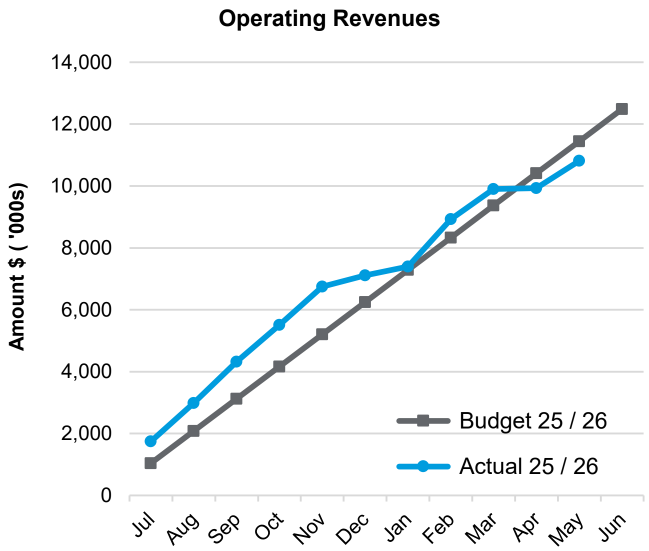
Account	Difference to Prior Year %	Current Year 31 May 26 $	Prior Year 31 May 25 $
Adjusted net current assets	124%	3,321,145	2,681,691
Cash and equivalent - unrestricted	65%	1,214,032	1,860,912
Cash and equivalent - restricted	0%	6,348,422	3,993,360
Receivables - rates	167%	105,799	63,281
Receivables - other	68%	859,500	1,264,803
Total Current Liabilities	100%	3,078,421	3,070,832

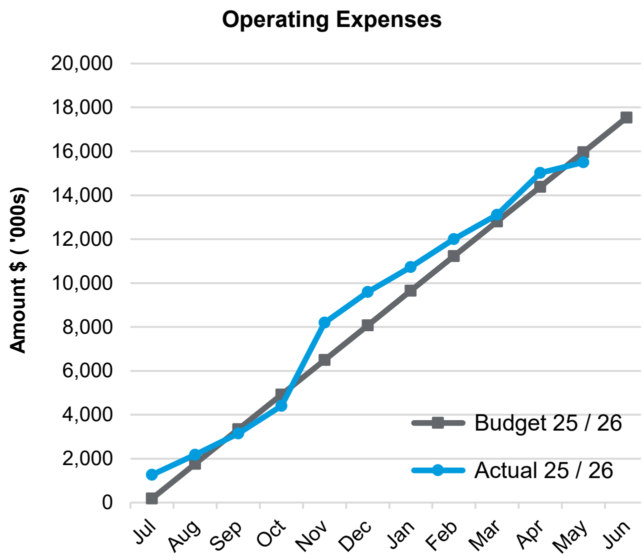
% - Compares current YTD actuals to prior year actuals

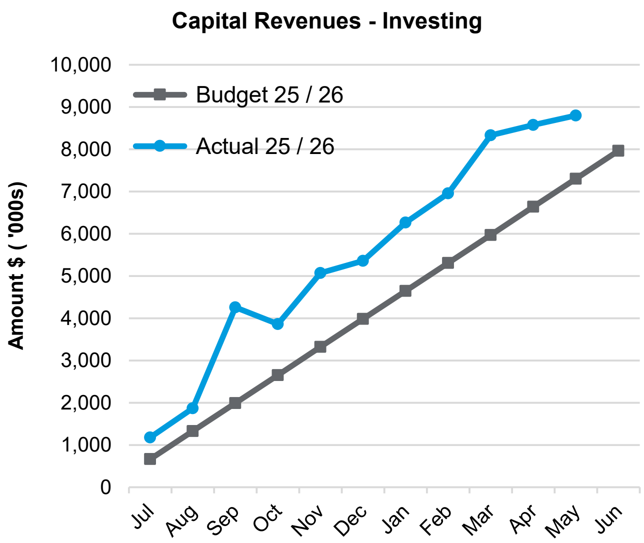
SHIRE OF MURCHISON
MONTHLY FINANCIAL REPORT
For the Period Ending 31 May 2026
SUMMARY GRAPHS

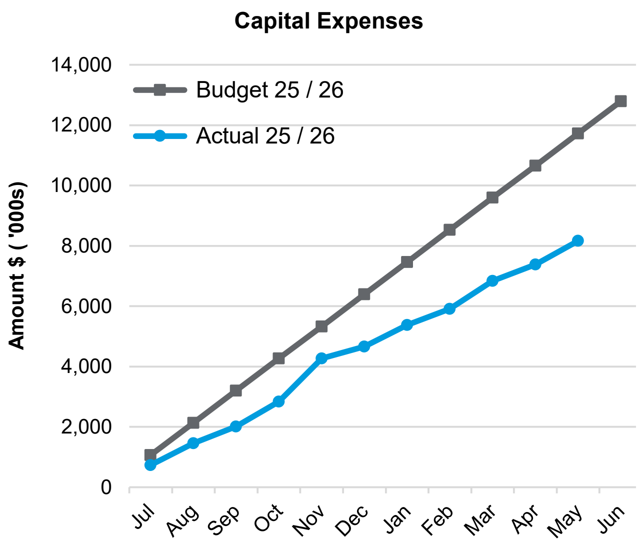












SHIRE OF MURCHISON
STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 May 2026

NATURE OR TYPE	Note	Annual Budget $	YTD Budget $	YTD Actual $	Var* $	Var* %	Var
Revenue from Operating Activities							
Rates	10	1,896,002	1,737,978	**1,860,006**	122,028	7%	
Grants, subsidies and contributions	12(a)	9,326,634	8,549,343	**7,893,165**	(656,178)	(8%)	
Fees and charges		731,614	670,593	**505,836**	(164,757)	(25%)	▼
Interest earnings		156,151	143,132	**155,079**	11,947	8%	
Other revenue		379,337	347,655	**400,610**	52,955	15%	▲
Profit on disposal of assets	8	-	-	**-**	-		
		12,489,738	**11,448,701**	**10,814,696**			
Expenditure from Operating Activities							
Employee costs		(1,433,416)	(1,312,927)	**(1,534,044)**	(221,117)	(17%)	▼
Materials and contracts		(8,709,598)	(8,005,695)	**(7,823,447)**	182,248	2%	
Depreciation on non-current assets		(6,963,908)	(6,383,410)	**(5,745,972)**	637,438	10%	
Finance cost		(41,535)	(38,060)	**(33,294)**	4,766	13%	
Insurance expenses		(202,154)	(185,053)	**(202,154)**	(17,101)	(9%)	
Other expenditure		(186,429)	(170,841)	**(163,023)**	7,818	5%	
Loss on disposal of assets	8	-	-	**-**	-		
		(17,537,041)	**(16,095,986)**	**(15,501,934)**			
Excluded Non-cash Operating Activities							
Depreciation and amortisation		6,963,908	6,383,410	**5,745,972**			
Movement in Employee Benefits		-	-	**-**			
(Profit) / loss on asset disposal		-	-	-			
Net Amount from Operating Activities		**1,916,605**	**1,736,125**	**1,058,734**			
Investing Activities							
Inflows from Investing Activities							
Capital grants, subsidies and contribution	12(b)	7,965,608	7,301,789	**8,799,603**	1,497,814	21%	▲
Proceeds from disposal of assets	8	120,000	-	**-**	-		
		8,085,608	**7,301,789**	**8,799,603**			
Outflows from Investing Activities							
Land and buildings	9(a)	(3,173,428)	(2,908,939)	**(1,271,807)**	1,637,132	56%	▲
Plant and equipment	9(c)	(580,266)	(531,905)	**5,000**	536,905	101%	▲
Furniture and equipment	9(b)	(9,356)	(8,558)	**(24,682)**	(16,124)	(188%)	▼
Infrastructure - roads	9(d)	(7,060,297)	(6,471,795)	**(5,031,757)**	1,440,038	22%	▲
Infrastructure - other	9(e)	(1,967,822)	(1,803,758)	**(1,841,107)**	(37,349)	(2%)	
		(12,791,169)	**(11,724,955)**	**(8,164,353)**			
Net Amount from Investing Activities		**(4,705,560)**	**(4,423,166)**	**635,250**			
Financing Activities							
Inflows from Financing Activities							
Transfer from reserves	7	4,146,535	-	**2,744,673**	2,744,673		▲
		4,146,535	**-**	**2,744,673**			
Outflows from Financing Activities							
Repayment of debentures	11(a)	(196,094)	(196,094)	**(200,715)**	(4,621)	(2%)	
Transfer to reserves	7	(1,266,919)	-	**(1,233,856)**	(1,233,856)		
		(1,463,013)	**(196,094)**	**(1,434,571)**			
Net Amount from Financing Activities		**2,683,522**	**(196,094)**	**1,310,102**			
Movement in Surplus or Deficit							
Opening Funding Surplus / (Deficit)	3	317,059	317,059	**317,059**			
Amount attributable to operating activities		1,916,605	1,736,125	**1,058,734**			
Amount attributable to investing activities		(4,705,560)	(4,423,166)	**635,250**			
Amount attributable to financing activities		2,683,522	(196,094)	**1,310,102**			
Closing Surplus / (Deficit)	3	**211,625**	**(2,566,076)**	**3,321,145**			

* - Note 2 provides an explanation for the relevant variances shown above.
This statement needs to be read in conjunction with the accompanying Financial Statements and Notes.

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

REPORTING PROGRAM	Note	Annual Budget $	YTD Budget $	YTD Actual $	Var* $	Var* %
Revenue from Operating Activities						
Governance		7,884	7,227	**15,241**	8,014	111%
General purpose funding		4,954,211	4,541,317	**4,917,142**	375,825	8%
Law, order and public safety		15,305	14,014	**18,094**	4,080	29%
Housing		-	-	**29,098**	29,098	
Community amenities		840	770	**1,250**	480	62%
Recreation and culture		8,288	7,524	**7,935**	411	5%
Transport		6,263,947	5,741,913	**4,966,910**	(775,003)	(13%)
Economic services		995,787	912,769	**720,513**	(192,256)	(21%)
Other property and services		243,477	223,168	**138,514**	(84,654)	(38%)
		12,489,739	**11,448,701**	**10,814,696**		
Expenditure from Operating Activities						
Governance		(749,402)	(570,350)	**(668,045)**	(97,695)	(17%)
General purpose funding		(47,079)	(43,142)	**(34,821)**	8,321	19%
Law, order and public safety		(98,525)	(90,277)	**(104,976)**	(14,699)	(16%)
Health		(33,821)	(30,954)	**(32,976)**	(2,022)	(7%)
Education and welfare		(2,000)	(1,826)	**(1,570)**	256	14%
Housing		(21,316)	(18,986)	**(101,383)**	(82,397)	(434%)
Community amenities		(206,483)	(329,101)	**(161,149)**	167,952	51%
Recreation and culture		(749,712)	(686,785)	**(588,841)**	97,944	14%
Transport		(12,733,315)	(11,671,451)	**(11,352,730)**	318,721	3%
Economic services		(2,715,602)	(2,488,552)	**(2,288,228)**	200,324	8%
Other property and services		(179,785)	(164,562)	**(167,214)**	(2,652)	(2%)
		(17,537,041)	**(16,095,986)**	**(15,501,933)**		
Excluded Non-cash Operating Activities						
Depreciation and amortisation		6,963,908	6,383,410	**5,745,972**		
Movement in Employee Benefits		-	-	**-**		
(Profit) / loss on asset disposal	8	-	-	-		
Net Amount from Operating Activities		**1,916,606**	**1,736,125**	**1,058,734**		
Investing Activities						
Inflows from Investing Activities						
Capital grants, subsidies and contribution	12(b)	7,965,608	7,301,789	**8,799,603**	1,497,814	21%
Proceeds from disposal of assets	8	120,000	-	**-**	-	
		8,085,608	**7,301,789**	**8,799,603**		
Outflows from Investing Activities						
Land and buildings	9(a)	(3,173,428)	(2,908,939)	**(1,271,807)**	1,637,132	56%
Plant and equipment	9(c)	(580,266)	(531,905)	**5,000**	536,905	101%
Furniture and equipment	9(b)	(9,356)	(8,558)	**(24,682)**	(16,124)	(188%)
Infrastructure - roads	9(d)	(7,060,297)	(6,471,795)	**(5,031,757)**	1,440,038	22%
Infrastructure - other	9(e)	(1,967,822)	(1,803,758)	**(1,841,107)**	(37,349)	(2%)
		(12,791,169)	**(11,724,955)**	**(8,164,353)**		
Net Amount from Investing Activities		**(4,705,560)**	**(4,423,166)**	**635,250**		
Financing Activities						
Inflows from Financing Activities						
Transfer from reserves	7	4,146,535	-	**2,744,673**	2,744,673	
		4,146,535	**-**	**2,744,673**		
Outflows from Financing Activities						
Repayment of debentures	11(a)	(196,094)	(196,094)	**(200,715)**	(4,621)	(2%)
Transfer to reserves	7	(1,266,919)	-	**(1,233,856)**	(1,233,856)	
		(1,463,013)	**(196,094)**	**(1,434,571)**		
Net Amount from Financing Activities		**2,683,522**	**(196,094)**	**1,310,102**		
Movement in Surplus or Deficit						
Opening Funding Surplus / (Deficit)	3	317,059	317,059	**317,059**		
Amount attributable to operating activities		1,916,606	1,736,125	**1,058,734**		
Amount attributable to investing activities		(4,705,560)	(4,423,166)	**635,250**		
Amount attributable to financing activities		2,683,522	(196,094)	**1,310,102**		
Closing Funding Surplus / (Deficit)	3	**211,626**	**(2,566,075)**	**3,321,146**		

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

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

	FY 2026 31 May 2026 $	FY 2025 30 June 2025 $
CURRENT ASSETS		
Cash and cash equivalents	7,562,454	11,234,288
Trade and other receivables	1,132,415	989,151
Inventories	414,897	191,897
Other assets	3,247,367	1,488,979
TOTAL CURRENT ASSETS	**12,357,134**	**13,904,315**
NON-CURRENT ASSETS		
Other financial assets	19,905	19,905
Property, plant and equipment	17,584,402	15,458,417
Infrastructure	96,941,397	96,650,716
TOTAL NON-CURRENT ASSETS	**114,545,704**	**112,129,037**
TOTAL ASSETS	**126,902,838**	**126,033,353**
CURRENT LIABILITIES		
Trade and other payables	1,572,182	2,671,822
Other liabilities	1,116,048	3,060,525
Borrowings	199,723	196,094
Employee related provisions	210,632	210,632
TOTAL CURRENT LIABILITIES	**3,098,585**	**6,139,073**
NON-CURRENT LIABILITIES		
Borrowings	945,490	1,145,213
Employee related provisions	42,400	42,400
TOTAL NON-CURRENT LIABILITIES	**987,890**	**1,187,613**
TOTAL LIABILITIES	**4,086,475**	**7,326,686**
NET ASSETS	**122,816,363**	**118,706,667**
EQUITY		
Retained surplus	35,543,409	31,063,650
Reserve accounts	7,857,885	8,227,949
Revaluation surplus	79,415,068	79,415,068
TOTAL EQUITY	**122,816,363**	**118,706,667**

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

CAPITAL ACQUISITIONS AND FUNDING

Asset Group	Note	Annual Budget $	YTD Actual Total $
Land and buildings	9(a)	3,173,428	1,271,807
Plant and equipment	9(c)	580,266	(5,000)
Furniture and equipment	9(b)	9,356	24,682
Infrastructure - roads	9(d)	7,060,297	5,031,757
Infrastructure - other	9(e)	1,967,822	1,841,107
Total Capital Expenditure		**12,791,169**	**8,164,353**

Capital Acquisitions Funded by:			
Capital grants and contributions		7,965,608	8,164,353
Other (disposals and c/fwd)		120,000	-
Council contribution - from reserves		960,000	-
Council contribution - operations		3,745,560	-
Total Capital Acquisitions Funding		**12,791,169**	**8,164,353**

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

1. SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

Preparation

Prepared by:	Bertus Lochner
Reviewed by:	Travis Bate
Date prepared:	17 Jul 26

(a) Basis of Preparation

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

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

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

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

(b) The Local Government Reporting Entity

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

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

(c) Rounding of Amounts

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(d) Goods and Services Tax (GST)

Revenue, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

(e) Superannuation

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

(f) Cash and Cash Equivalents

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

(g) Financial Assets at Amortised Cost

The Shire classifies financial assets at amortised cost if both of the following criteria are met:
- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

(h) Inventories

General

Inventories are measured at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs related to completion and its sale.

Land Held for Resale

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

(i) Trade and Other Receivables

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

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

Trade receivables are held with the objective to collect the contractual cashflows and therefore the Shire measures them subsequently at amortised cost using the effective interest rate method.

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets

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

Recognition of Assets

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

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

Gains and Losses on Disposal

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

(i) Depreciation of Non-current Assets

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

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Trade and Other Payables

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

(m) Prepaid Rates

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

(n) Employee Benefits

Short-term employee benefits

Provision is made for the Shire's obligation for short-term employee benefits. Short term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled. The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the determination of the net current asset position. The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the determination of the net current asset position.

Other long-term employee benefits

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Shire's obligations for long-term employee benefits are presented as non-current provisions in the statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

(o) Interest-bearing Loans and Borrowings

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

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

Borrowing Costs

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

(p) Provisions

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions are measure using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(q) Contract Liabilities

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

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

(r) Current and Non-current Classification

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

(p) Nature or Type Classifications

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

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

Capital Grants, Subsidies and Contributions
Amounts received specifically for the acquisition, construction of new or the upgrading of non--current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

Revenue from Contracts with Customers
Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

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

Fees and Charges
Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees.

Service Charges
Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Excluding rubbish removal charges, interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

Interest Earnings
Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Nature or Type Classifications (Continued)

Employee Costs
All costs associated with the employment of a person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

Materials and Contracts
All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses (such as telephone and internet charges), advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc.

Utilities (Gas, Electricity, Water, etc.)
Expenditures made to the respective agencies for the provision of power, gas, water and communication expenses. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

Insurance
All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

Loss on Asset Disposal
Loss on the disposal of fixed assets.

Depreciation on Non-current Assets
Depreciation expense raised on all classes of assets.

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(q) Program Classifications (Function / Activity)

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

GOVERNANCE

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

GENERAL PURPOSE FUNDING

Rates, general purpose government grants and interest revenue.

LAW, ORDER AND PUBLIC SAFETY

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

HEALTH

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

EDUCATION AND WELFARE

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

HOUSING

Provision and maintenance of staff housing.

COMMUNITY AMENITIES

Maintain a refuse site for the settlement.

RECREATION AND CULTURE

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

TRANSPORT

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

ECONOMIC SERVICES

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

OTHER PROPERTY AND SERVICES

Private works operations, plant repairs and operation costs.

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(r) Revenue Recognition Policy

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)
(r) Revenue Recognition Policy (Continued)

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

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

2. EXPLANATION OF MATERIAL VARIANCES

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

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

Nature or Type Operating Revenues	Var $	Var %	Var	Timing / Permanent	Explanation of Variance
Fees and Charges	(164,757)	(25%)	▼	Timing	Below budget Roadhouse Fuel Sales $93K and Roadhouse Accommodation and Camping $83K, offset by above budget private works income $5K.
Other Revenue	52,955	15%	▲	Timing	Relates to increased roadhouse sales.
Capital Operating Grants, Subsidies and Contributions	1,497,814	21%	▲	Timing	Mainly related to SKA Grants. All allocated to Capital, some needs to be reallocated against operating grant.

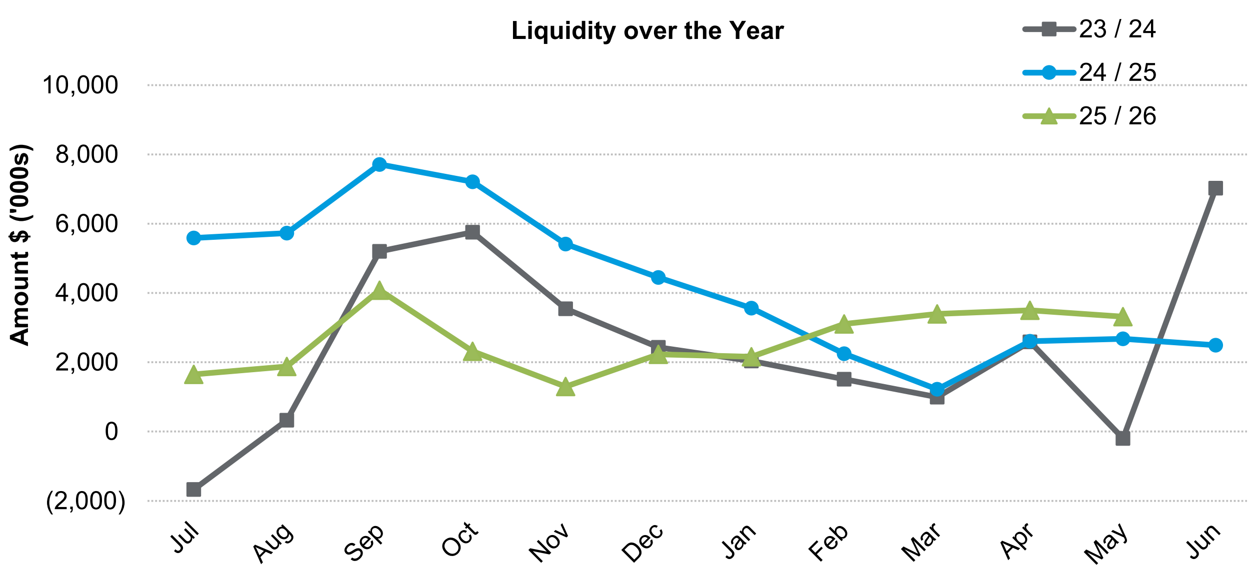
Operating Expense

Employee Costs	(221,117)	(17%)	▼	Timing	Related to timing of pay runs. June 2025 Accrued Wages to be reversed.

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

3. NET CURRENT FUNDING POSITION

	Note	Current Month 31 May 26 $	Prior Year Closing 30 Jun 25 $	This Time Last Year 31 May 25 $
Current Assets				
Cash unrestricted	4	1,214,032	4,542,065	1,860,912
Cash restricted	4	6,348,422	6,692,223	3,993,360
Receivables - rates	6(a)	105,799	63,794	63,281
Receivables - sundry	6(b)	859,500	729,232	1,264,803
Receivables - other		113,688	156,952	84,805
Accrued Income		64,522	64,522	-
Provision for doubtful debts		(31,258)	(31,258)	(7,157)
Contract assets		3,247,367	1,488,979	1,883,777
Inventories		414,897	191,897	209,146
Total Current Assets		**12,336,970**	**13,898,407**	**9,352,927**
Current Liabilities				
Payables - sundry		(232,311)	(1,207,457)	(176,912)
Payables - other		(4,688)	(171,481)	(3,614)
PAYG Tax withheld		(57,119)	(33,686)	(56,627)
Accrued salaries and wages		(74,735)	(74,735)	-
Accrued expenses		(653,671)	(653,671)	-
Trust Liability		49	49	49
Deposits and bonds		(160,759)	(158,254)	(158,904)
Contract liabilities		(1,116,048)	(3,060,525)	(1,919,761)
Murchison Community Fund		(364,466)	(362,354)	(362,108)
Loan liabilities	11(a)	(204,043)	(200,415)	(196,094)
Total Payables		(2,867,789)	(5,922,528)	(2,873,971)
Provisions		(210,632)	(210,632)	(196,861)
Total Current Liabilities		**(3,078,421)**	**(6,133,159)**	**(3,070,832)**
Less: cash reserves	7	(6,348,422)	(7,859,233)	(3,993,360)
Less: provisions		210,632	210,631	196,861
Add: Loan principal (current)		200,386	200,414	196,094
Net Funding Position - Surplus / (Deficit)		**3,321,145**	**317,059**	**2,681,691**



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

4. CASH AND FINANCIAL ASSETS

Cash	Unrestricted $	Restricted $	Total Amount $	Institution	Interest Rate %	Maturity Date
Murchison Community Fund	364,750	-	364,750	Westpac	Variable	N/A
Municipal	683,639	-	683,639	Westpac	Variable	N/A
Cash On Hand	1,000	-	1,000	Cash on hand	Nil	N/A
Muni Short Term Investment	7,732	-	7,732	Westpac	Variable	N/A
Roadhouse	149,463	-	149,463	Westpac	Variable	N/A
CSIRO	7,448	-	7,448	Westpac	Variable	N/A
Reserve Funds	-	6,348,422	6,348,422	Westpac	Variable	N/A
Total Cash and Financial Assets	**1,214,032**	**6,348,422**	**7,562,454**			

5. TRUST FUND

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

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

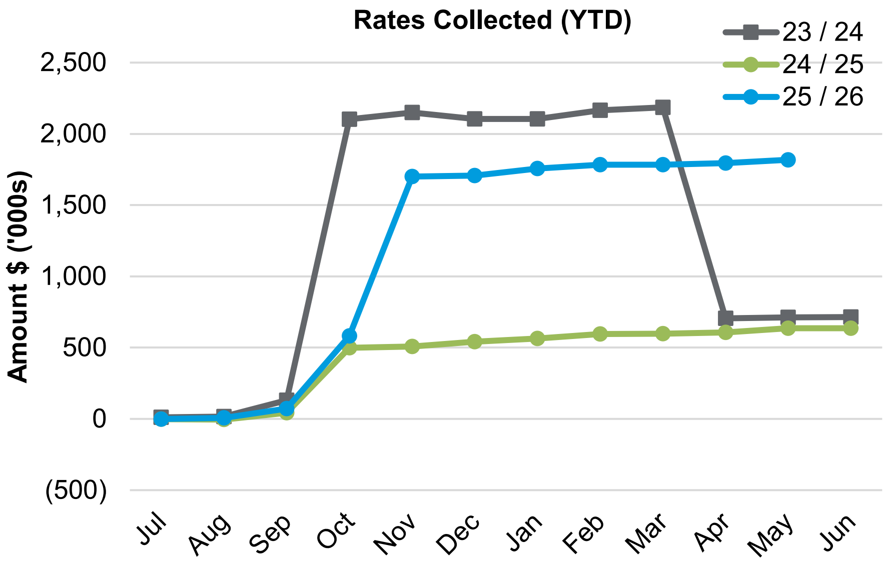
6. RECEIVABLES

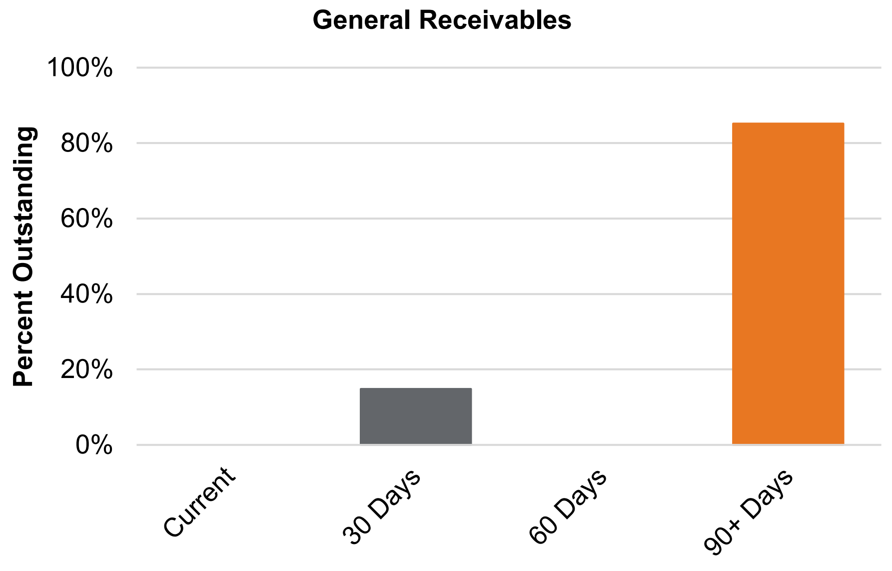
(a) Rates Receivable

	31 May 26
	$
Rates receivables	105,799
Total Rates Receivable Outstanding	**105,799**
Closing balances - prior year	63,794
Rates levied this year	1,860,006
Closing balances - current month	(105,799)
Total Rates Collected to Date	**1,818,000**

(b) General Receivables

	31 May 26
	$
Current	-
30 Days	127,441
60 Days	-
90+ Days	732,059
Total General Receivables Outstanding	**859,500**





Comments / Notes

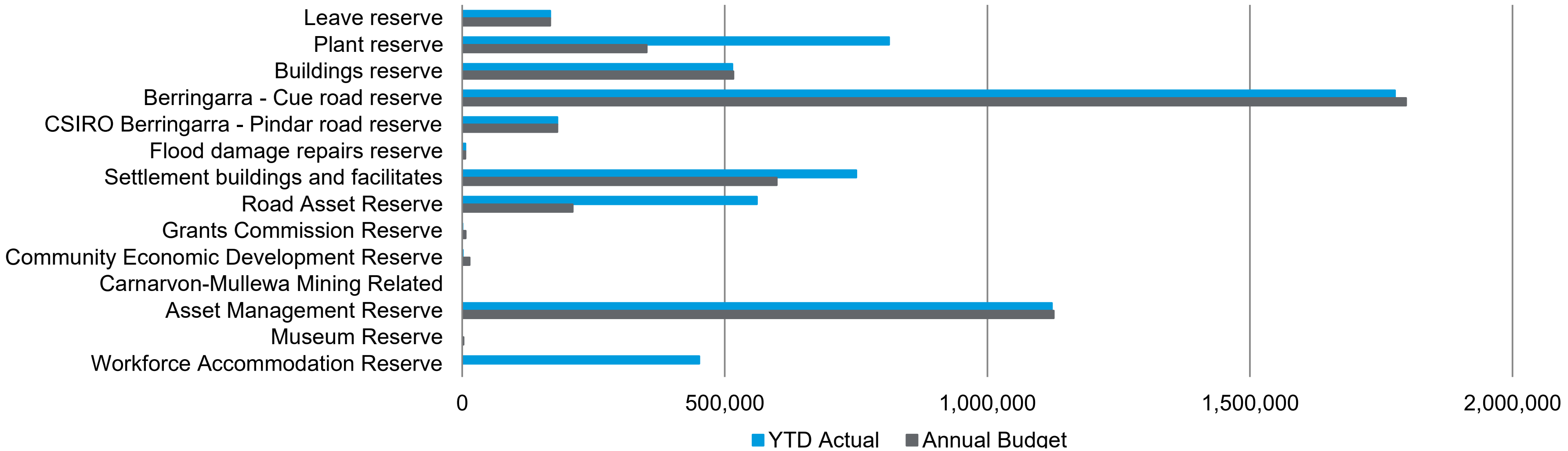
Comments / Notes
Amounts shown above include GST (where applicable)

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

7. CASH BACKED RESERVES

	Annual Budget				YTD Actual			
Restricted by council:	**Balance 01 Jul 25 $**	**Transfers from $**	**Transfer to $**	**Balance 30 Jun 26 $**	**Balance 01 Jul 25 $**	**Transfers from $**	**Transfer to $**	**Balance 31 May 26 $**
Reserve Name								
Leave reserve	167,237	-	298	167,535	167,237	-	644	167,881
Plant reserve	809,907	(460,000)	1,446	351,353	809,907	-	3,121	813,027
Buildings reserve	512,739	-	3,615	516,354	512,739	-	1,975	514,714
Berringarra - Cue road reserve	1,674,932	-	122,478	1,797,410	1,674,932	-	101,537	1,776,469
CSIRO Berringarra - Pindar road rese	180,639	-	900	181,539	180,639	-	696	181,335
Flood damage repairs reserve	5,977	-	11	5,988	5,977	-	23	6,000
Settlement buildings and facilitates	747,795	(150,000)	1,335	599,130	747,795	-	2,880	750,675
Road Asset Reserve	559,280	(350,000)	998	210,278	559,280	-	2,154	561,434
Grants Commission Reserve	2,738,554	(2,736,535)	4,889	6,908	2,738,554	(2,744,673)	6,811	692
Community Economic Development F	1,350	-	12,822	14,172	1,350		5	1,355
Carnarvon-Mullewa Mining Related	-	-	-	-	-	-	-	-
Asset Management Reserve	10,823	-	1,115,527	1,126,350	10,823	-	1,112,277	1,123,099
Museum Reserve	-	-	2,600	2,600	-		-	-
Workforce Accommodation Reserve	450,000	(450,000)	-	-	450,000	-	1,734	451,734
Total Cash Backed Reserves	**7,859,232**	**(4,146,535)**	**1,266,919**	**4,979,616**	**7,859,232**	**(2,744,673)**	**1,233,856**	**6,348,416**

Annual Budget v YTD Actual



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

8. DISPOSAL OF ASSETS

Annual Budget

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

YTD Actual

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

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

9. CAPITAL ACQUISITIONS

(a) Land and Buildings

(a) Land and Buildings	Funding Source	Annual Budget $	YTD Budget $	YTD Actual $	YTD Variance $	Completion %
Recreation & Culture						
Community / Sports Centre Refurbishments		120,059	110,044	48,135	61,909	40%
Housing						
Capex - Construct Staff Housing		980,000	898,326	390,576	507,750	40%
Community Amenities						
Public Conveniences Refurbishment		140,000	128,326	44,005	84,321	31%
Transport						
Depot Buildings & Improvements		2,500	2,288	-	2,288	0%
Economic Services						
F Capex New Caravan Park Ablution Block		27,997	25,663	27,997	(2,334)	
Capex - Roadhouse Business Bldg.		7,873	7,216	15,745	(8,529)	200%
Depot Buildings & Improvements		425,000	389,576	177,049	212,527	42%
Roadhouse Staff Accommodation		1,470,000	1,347,500	568,300	779,200	39%
Total Land and Buildings		**3,173,428**	**2,908,939**	**1,271,807**	**1,637,132**	

(b) Furniture & Equipment

(b) Furniture & Equipment	Funding Source	Annual Budget $	YTD Budget $	YTD Actual $	YTD Variance $	Completion %
Housing						
Staff Housing Furniture & Equipment		856	781	-	781	0%
Economic Services						
Roadhouse Point of Sale System		1,000	913	1,290	(377)	
Capex - Washing Machines		-	-	23,392	(23,392)	
Roadhouse Appliances		5,000	4,576	-	4,576	0%
Roadhouse Appliances		2,500	2,288	-	2,288	0%
Total Furniture & Equipment		**9,356**	**8,558**	**24,682**	**(16,124)**	

(c) Plant and Equipment

(c) Plant and Equipment	Funding Source	Annual Budget $	YTD Budget $	YTD Actual $	YTD Variance $	Completion %
Transport						
Chlorinator For Drinking Water		266	242	-	242	
Road Plant Purchases		580,000	531,663	(5,000)	536,663	-1%
Total Plant and Equipment		**580,266**	**531,905**	**(5,000)**	**536,905**	

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

9. CAPITAL ACQUISITIONS (Continued)

(d) Infrastructure - Roads

	Funding Source	Annual Budget $	YTD Budget $	YTD Actual $	YTD Variance $	Completion %
Transport						
Unallocated Roads Expenses		34,122	31,273	39,756	(8,483)	
Carn-Mul Rd 253.70 - 261.92 Gravel Resheet		4,380	4,015	-	4,015	
Sealed Roads Construction General		-	-	50,409	(50,409)	
General Road Sealing Works		265,476	243,342	71,522	171,820	
Reseal Works		245,410	224,950	-	224,950	0%
SKA Route		3,653,571	3,349,049	3,334,029	15,020	91%
Carn- Mullewa Rd		2,627,802	2,408,791	1,333,163	1,075,628	51%
C12048 - Meeb-Wool Floodway over Murchison River		50,031	45,859	50,031	(4,172)	100%
Errabiddy Bluff Rd Resheet incl Floodways		99,398	91,102	112,726	(21,624)	113%
Capex Grids General		80,106	73,414	40,122	33,292	
		7,060,297	**6,471,795**	**5,031,757**	**1,440,038**	
Total Infrastructure - Roads		**7,060,297**	**6,471,795**	**5,031,757**	**1,440,038**	

(e) Infrastructure - Other

	Funding Source	Annual Budget $	YTD Budget $	YTD Actual $	YTD Variance $	Completion %
Recreation & Culture						
Community Splash Pool		50,344	46,145	50,344	(4,199)	
Improvements To Drinking Water Reticulation		259,625	237,985	278,262	(40,277)	107%
Water Supply Capital		-	-	2,073	(2,073)	
Economic Services						
Caravan Park Precinct Works		179,570	164,593	412,861	(248,268)	
Roadhouse Other Equipment		58	44	58	(14)	
Roadhouse Three Accommodation Units		58	44	2,274	(2,230)	
Caravan Park Pool Construction		76,984	70,543	78,876	(8,333)	
Caravan Park Non Ensuites Cabins Conversion		160,000	146,663	-	146,663	0%
Power Supply Upgrade		1,148,183	1,052,491	1,016,359	36,132	89%
Roadhouse Fuel Facilities Bowsers Upgrade		93,000	85,250	-	85,250	0%
Community Amenities						
Total Infrastructure - Other		**1,967,822**	**1,803,758**	**1,841,107**	**(37,349)**	

Total Capital Expenditure	**12,791,169**	**11,724,955**	**8,164,353**	**3,560,602**	

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

10. RATING INFORMATION

	Rateable Value $	Rate in $	Number of Properties #	Annual Budget Revenue $	Rate Revenue $	Interim Rates CY $	Interim Rates PY $	YTD Actual Revenue $
General Rates								
UV Pastoral	1,236,464	0.099325	22	122,800	122,806	(3,082)	-	119,724
UV Mining	2,219,287	0.185500	14	440,095	663,516	-	-	663,516
UV Mining (Mining Licenses)	1,126,734	0.185500	11	223,436	-	-	-	-
UV Prospecting and exploration	1,079,319	0.185500	46	214,034	214,029	(55,888)	-	158,141
Total General Rates				**1,000,365**	**1,000,351**	**(58,971)**	**-**	**941,380**
Minimum Rates								
UV Pastoral	24,385	1,000	6	6,000	6,000	-	-	6,000
UV Mining	1,928	1,000	1	1,000	5,000	-	-	5,000
UV Mining (Mining Licenses)	8,316	1,000	4	4,000	-	-	-	-
UV Prospecting and exploration	41,878	1,000	17	17,000	17,000	-	-	17,000
Total Minimum Rates				**28,000**	**28,000**	**-**	**-**	**28,000**
Total General and Minimum Rates				**1,028,365**	**1,028,351**	**(58,971)**	**-**	**969,380**
Other Rate Revenue								
Interim Rates CY/PY				867,637				890,626
Total Rate Revenue				**1,896,002**				**1,860,006**

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

11. INFORMATION ON BORROWINGS

(a) Debenture Repayments

(i) Loan 2 Roadworks in 2020-21

	Annual Budget $	YTD Budget $	YTD Actual $
Transport			
Opening balance	1,345,628	1,345,628	1,345,628
Principal payment	(196,094)	(200,715)	(200,715)
Principal Outstanding	**1,149,534**	**1,144,913**	**1,144,913**
Finance cost payment	(40,531)	-	(33,294)
Service fee			
Total Principal, Finance Cost and Fees Paid	**(236,625)**	**(200,715)**	**(234,008)**
Total Principal Outstanding	**1,149,534**	**1,144,913**	**1,144,913**
Total Principal Repayments	**(196,094)**	**(200,715)**	**(200,715)**

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

12. GRANTS, SUBSIDIES AND CONTRIBUTIONS

(a) Grants, Subsidies and Contributions

Program / Details	Grant Provider	Annual Budget $	YTD Budget $	YTD Actual $
General Purpose Funding				
F.A.G Grant - General	WALGGC	2,324,590	2,130,865	2,324,590
F.A.G.Grant - Roads	WALGGC	576,456	528,418	576,456
Law, Order and Public Safety				
DFES Operating Grant	DFES	14,795	13,552	17,624
Transport				
Income Relating to Streets, Roads, Bridge	MRWA	5,000	4,576	5,000
MRWA Direct	MRWA	321,214	294,437	321,214
WANDRRA Flood Damage	MRWA	3,471,400	3,182,113	4,251,583
MRWA - SKA Roads	MRWA	1,848,803	1,694,726	-
Contribution Beringarra/Pindar Roads	MRWA	616,616	565,224	385,723
Economic Services				
Tour Area Prom Revenue		50,000	45,826	10,975
Other Property & Services				
Workers Compensation Reimbursements		97,760	89,606	-
Total Grants, Subsidies and Contributions		**9,326,634**	**8,549,343**	**7,893,165**

(b) Capital Grants, Subsidies and Contributions

Program / Details	Grant Provider	Annual Budget $	YTD Budget $	YTD Actual $
Transport				
MRWA Specific	MRWA	2,100,000	1,925,000	1,560,000
Roads to Recovery		1,033,341	947,221	1,333,163
MRWA - SKA Roads	MRWA	4,018,928	3,684,010	5,047,101
Recreation & Culture				
Economic Services				
Settlement Infrastructure Grants		813,339	745,558	838,339
Total Capital Grants, Subsidies and Contributions		**7,965,608**	**7,301,789**	**8,799,603**
Total Grants, Subsidies and Contributions		**17,292,242**	**15,851,132**	**16,692,768**

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

13. BUDGET AMENDMENTS

COA/Job	Description	IE	Inc/Exp Analysis	TypeInc/Exp Analysis Summary	Capital & Other	No Cash Impact	Increase in Cash	(Decrease in Cash)
	Opening Surplus							(353,664)
03100	ABC Expenses - Rate Revenue	903	Administration Allocation (Expense)	OpMaterials & Contracts				(6,067)
03103	General Rates Levied	100	General Rates	OpRates	Rates			(20,454)
03114	MML Rates Levied	100	General Rates	OpMMLRates	MML Rates			(3,026)
03105	Penalty Interest Raised on Rates	160	Interest Earned	OpInterest Earnings			19,477	
03107	Back Rates Levied	100	General Rates	OpMMLRates	MML Rates			(840,987)
03109	Rates Administration Fees	170	Other Revenue	OpOther Revenue				(1,874)
03201	F.A.G Grant - General	111	Operating Grants - Commonwealth	OpOperating Grants, Subsidies And Contributions			521,428	
03202	F.A.G Grant - Roads	111	Operating Grants - Commonwealth	OpOperating Grants, Subsidies And Contributions			82,942	
03205	Other General Purpose Funding	170	Other Revenue	OpOther Revenue			112	
03210	Transfer to Grants Commission Reserve	630	Transfer to reserve	Trans toTransfer to reserve	Transfer to reserve			(4,889)
03212	Transfer to Asset Management Reserve	630	Transfer to reserve	Trans toTransfer to reserve	Transfer to reserve			(888,091)
73351	Transfer to Asset Management Reserve	630	Transfer to reserve	Trans toTransfer to reserve	Transfer to reserve		1,732,104	
04101	Members Conference Expenses	580	Other Expenses	OpOther Expenditure			140	
04102	Council Election Expenses	521	Service Contracts	OpMaterials & Contracts			4,791	
04104	Members - Refresh & Receptions	520	Materials	OpMaterials & Contracts			229	
04104	Members - Refresh & Receptions	580	Other Expenses	OpOther Expenditure				(4,683)
04105	Members - Insurance	570	Insurance Premiums	OpInsurance Expenses			11	
04106	Members - Subs., Donations	523	Subscriptions	OpMaterials & Contracts			56	
04110	Civic Receptions	520	Materials	OpMaterials & Contracts			2,250	
04110	Civic Receptions	521	Service Contracts	OpMaterials & Contracts			2,250	
04111	Members - Training	521	Service Contracts	OpMaterials & Contracts				(4,464)
04113	ABC Expenses - Members	903	Administration Allocation (Expense)	OpMaterials & Contracts				(27,059)
04200	ABC Expenses - Other Governance	903	Administration Allocation (Expense)	OpMaterials & Contracts				(57,925)
04204	Housing Costs (Other Gov)	904	Housing Allocation (Expense)	OpMaterials & Contracts			624	
04206	Novated Lease - GST	521	Service Contracts	OpMaterials & Contracts				(313)
04207	Novated Lease - No GST	521	Service Contracts	OpMaterials & Contracts			283	
05100	ABC Expenses - Fire Prevention	903	Administration Allocation (Expense)	OpMaterials & Contracts				(129)
05101	Insurance - Fire Prevention	570	Insurance Premiums	OpInsurance Expenses			152	
FIRVEH	Fire Prevention Vehicle Expenses	570	Insurance Premiums	OpInsurance Expenses				(2,358)
FIRVEH	Fire Prevention Vehicle Expenses	901	Plant Recovery	OpMaterials & Contracts				(6,518)
FIREO	Fire Expenses - Other	500	Salaries & Wages	OpEmployee Costs			1,321	
FIREO	Fire Expenses - Other	521	Service Contracts	OpMaterials & Contracts				(1,152)
FIREO	Fire Expenses - Other	900	Labour Overheads	OpEmployee Costs				(20,335)
05108	Depreciation - Fire Prevention	550	Depreciation - Buildings & Improvements	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	(441)		
05108	Depreciation - Fire Prevention	552	Depreciation - Plant & Equipment - Major	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	1,010		
05307	CESM Program Expenses	521	Service Contracts	OpMaterials & Contracts				(7,831)
05310	ABC Expenses - Law Order Pub Safety	903	Administration Allocation (Expense)	OpMaterials & Contracts				(129)
07404	Analytical Expenses	521	Service Contracts	OpMaterials & Contracts				(375)
07406	ABC Expenses - Prev. Services	903	Administration Allocation (Expense)	OpMaterials & Contracts				(129)
07500	Preventative Services - Pest Control	521	Service Contracts	OpMaterials & Contracts				(2,786)
07503	ABC Expenses - Pest Control	903	Administration Allocation (Expense)	OpMaterials & Contracts				(129)
07700	Medical Centre Expenses	521	Service Contracts	OpMaterials & Contracts				(393)
PATRAN	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 30 April 2026

13. BUDGET AMENDMENTS

COA/Job	Description	IE	Inc/Exp Analysis	TypeInc/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)

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COA/Job	Description	IE	Inc/Exp Analysis	TypeInc/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	

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COA/Job	Description	IE	Inc/Exp Analysis	TypeInc/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 Refubishment	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)

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13. BUDGET AMENDMENTS

COA/Job	Description	IE	Inc/Exp Analysis	TypeInc/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	Musuem 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	Musuem Revenue	122	Donations Received	OpOther Revenue			490	
11612	Musuem Revenue	156	Other Fees & Charges	OpFees & Charges				(142)
11613	Trans. to Res - Musuem	630	Transfer to reserve	Trans toTransfer to reserve	Transfer to reserve			(348)
C12003	Capex Roads Construction General	500	Salaries & Wages	CapEmployee Costs	Infrastructure Roads		200,009	
C12003	Capex Roads Construction General	900	Labour Overheads	CapReallocation Codes Expenditure	Infrastructure Roads		457,772	
C12003	Capex Roads Construction General	901	Plant Recovery	CapReallocation Codes Expenditure	Infrastructure Roads		143,495	
C12014	Carn-Mul Rd 253.70 - 261.92 Gravel Resheet	521	Service Contracts	CapMaterials & Contracts	Infrastructure Roads			(4,380)
CRUNAL	Unallocated Roads Expenses	521	Service Contracts	CapMaterials & Contracts	Infrastructure Roads			(3,615)
CRUNAL	Unallocated Roads Expenses	901	Plant Recovery	CapReallocation Codes Expenditure	Infrastructure Roads			(30,507)
CGR000	Capex Grids General	500	Salaries & Wages	CapEmployee Costs	Infrastructure Roads			(163)
CGR000	Capex Grids General	520	Materials	CapMaterials & Contracts	Infrastructure Roads			(12,411)
CGR000	Capex Grids General	521	Service Contracts	CapMaterials & Contracts	Infrastructure Roads			(67,370)
CGR000	Capex Grids General	900	Labour Overheads	CapReallocation Codes Expenditure	Infrastructure Roads			(163)
C12031	Carn-Mul Rd 208.68 - 241.74 Reconstruct & Widen	500	Salaries & Wages	CapEmployee Costs	Infrastructure Roads			(265,476)
C12038	Carn-Mul Rd 154.54 - 208.68 Reconstruct & Widen	500	Salaries & Wages	CapEmployee Costs	Infrastructure Roads			(256,539)
C12038	Carn-Mul Rd 154.54 - 208.68 Reconstruct & Widen	520	Materials	CapMaterials & Contracts	Infrastructure Roads			(200,000)
C12038	Carn-Mul Rd 154.54 - 208.68 Reconstruct & Widen	521	Service Contracts	CapMaterials & Contracts	Infrastructure Roads			(329,115)
C12038	Carn-Mul Rd 154.54 - 208.68 Reconstruct & Widen	900	Labour Overheads	CapReallocation Codes Expenditure	Infrastructure Roads			(30,287)
C12038	Carn-Mul Rd 154.54 - 208.68 Reconstruct & Widen	901	Plant Recovery	CapReallocation Codes Expenditure	Infrastructure Roads			(316,529)
C12033	Reseal Works	521	Service Contracts	CapMaterials & Contracts	Infrastructure Roads			(22,212)
C12036	SKA Route Gravel Stockpiling Works	500	Salaries & Wages	CapEmployee Costs	Infrastructure Roads			(1,036)
C12036	SKA Route Gravel Stockpiling Works	520	Materials	CapMaterials & Contracts	Infrastructure Roads			(109,970)
C12036	SKA Route Gravel Stockpiling Works	521	Service Contracts	CapMaterials & Contracts	Infrastructure Roads		32,405	
C12036	SKA Route Gravel Stockpiling Works	900	Labour Overheads	CapReallocation Codes Expenditure	Infrastructure Roads			(1,036)
C12039	SKA Route Carn-Mull Rd CGG Section Constr Wks	520	Materials	CapMaterials & Contracts	Infrastructure Roads			(1,466,092)
C12039	SKA Route Carn-Mull Rd CGG Section Constr Wks	521	Service Contracts	CapMaterials & Contracts	Infrastructure Roads			(736,988)
C12037	SKA Route Twin Peaks-Wooleen Rd	521	Service Contracts	CapMaterials & Contracts	Infrastructure Roads		944,426	
C12043	SKA Route Beringarra-Pindar Rd	521	Service Contracts	CapMaterials & Contracts	Infrastructure Roads		703,660	
C12046	Beri-Byro Rd Sections 69.99-87.70 Resheet incl Flc	521	Service Contracts	CapMaterials & Contracts	Infrastructure Roads		122,749	
C12049	Errabiddy Bluff Rd Resheet incl Floodways	500	Salaries & Wages	CapEmployee Costs	Infrastructure Roads		2,749	

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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 toTransfer to reserve	Transfer to reserve			(998)
12200	Depreciation - Roads & Depot	550	Depreciation - Buildings & Improvements	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	(23,823)		
12200	Depreciation - Roads & Depot	553	Depreciation - Roads	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	(1,967,066)		
12200	Depreciation - Roads & Depot	559	Depreciation - Bridges	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	104		
12201	Income Relating to Streets, Roads, Bridges & 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	Boolardy - Kalli Road	500	Salaries & Wages	OpEmployee Costs			3,005	
R0005	Boolardy - 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 Wittenoom Road	500	Salaries & Wages	OpEmployee Costs				(605)
R0027	Wooleen - Mt Wittenoom Road	900	Labour Overheads	OpEmployee Costs				(605)
R0027	Wooleen - Mt Wittenoom Road	901	Plant Recovery	OpMaterials & Contracts				(5,090)
R0028	Mt Wittenoom Road	500	Salaries & Wages	OpEmployee Costs				(82)
R0028	Mt Wittenoom Road	900	Labour Overheads	OpEmployee Costs				(82)
R0028	Mt Wittenoom Road	901	Plant Recovery	OpMaterials & Contracts				(1,317)
R0031	Beringarra - Cue Road	500	Salaries & Wages	OpEmployee Costs			3,867	
R0031	Beringarra - Cue Road	900	Labour Overheads	OpEmployee Costs			3,867	

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13. BUDGET AMENDMENTS

COA/Job	Description	IE	Inc/Exp Analysis	TypeInc/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	Operating Grants, Subsidies And Contributions			(8,762)
12213	Grant - MRWA Specific	181	Capital Grants - State Government	CapNon-Operating Grants, Subsidies And Contrib	Non-Operating Grants, Subsidies and Contributions		600,000	
12216	Grant - Roads to Recovery	182	Capital Grants - Commonwealth	CapNon-Operating Grants, Subsidies And Contrib	Non-Operating Grants, Subsidies and Contributions		128,352	
MGRIDS	Maintenance/Improvements Grids	500	Salaries & Wages	OpEmployee Costs			2,421	
MGRIDS	Maintenance/Improvements Grids	900	Labour Overheads	OpEmployee Costs			1,637	
SKA01	SKA Mtce CGG Section Carn-Mul Rd	500	Salaries & Wages	OpEmployee Costs				(5,649)
SKA01	SKA Mtce CGG Section Carn-Mul Rd	520	Materials	OpMaterials & Contracts				(400,133)
SKA01	SKA Mtce CGG Section Carn-Mul Rd	521	Service Contracts	OpMaterials & Contracts			122,201	
SKA01	SKA Mtce CGG Section Carn-Mul Rd	900	Labour Overheads	OpEmployee Costs				(6,318)
SKA001	SKA Roads Maintenance Beringarra-Pindar Rd	500	Salaries & Wages	OpEmployee Costs			1,689	
SKA001	SKA Roads Maintenance Beringarra-Pindar Rd	520	Materials	OpMaterials & Contracts				(355,615)
SKA001	SKA Roads Maintenance Beringarra-Pindar Rd	521	Service Contracts	OpMaterials & Contracts			427,228	
SKA001	SKA Roads Maintenance Beringarra-Pindar Rd	900	Labour Overheads	OpEmployee Costs				(369)
SKA001	SKA Roads Maintenance Beringarra-Pindar Rd	901	Plant Recovery	OpMaterials & Contracts				(1,718)
SKA004	SKA Roads Maintenance Twin Peaks-Wooleen Rd	500	Salaries & Wages	OpEmployee Costs			4,478	
SKA004	SKA Roads Maintenance Twin Peaks-Wooleen Rd	520	Materials	OpMaterials & Contracts			1,397	

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SKA004	SKA Roads Maintenance Twin Peaks-Wooleen Rd	521	Service Contracts	OpMaterials & Contracts			218,641	
SKA004	SKA Roads Maintenance Twin Peaks-Wooleen Rd	900	Labour Overheads	OpEmployee Costs				(339)
SKA005	SKA Roads Maintenance Boolardy-Kalli Rd	500	Salaries & Wages	OpEmployee Costs			1,153	
SKA005	SKA Roads Maintenance Boolardy-Kalli Rd	520	Materials	OpMaterials & Contracts				(147,336)
SKA005	SKA Roads Maintenance Boolardy-Kalli Rd	521	Service Contracts	OpMaterials & Contracts			192,957	
SKA005	SKA Roads Maintenance Boolardy-Kalli Rd	900	Labour Overheads	OpEmployee Costs			1,040	
SKA027	SKA Roads Maintenance Wooleen-Mt Wittenoom R	500	Salaries & Wages	OpEmployee Costs			1,596	
SKA027	SKA Roads Maintenance Wooleen-Mt Wittenoom R	520	Materials	OpMaterials & Contracts				(70,264)
SKA027	SKA Roads Maintenance Wooleen-Mt Wittenoom R	521	Service Contracts	OpMaterials & Contracts			41,052	
SKA027	SKA Roads Maintenance Wooleen-Mt Wittenoom R	900	Labour Overheads	OpEmployee Costs			911	
SKA032	SKA Roads Maintenance Boolardy-Wooleen Rd	500	Salaries & Wages	OpEmployee Costs			2,100	
SKA032	SKA Roads Maintenance Boolardy-Wooleen Rd	520	Materials	OpMaterials & Contracts				(212,856)
SKA032	SKA Roads Maintenance Boolardy-Wooleen Rd	521	Service Contracts	OpMaterials & Contracts			145,092	
SKA032	SKA Roads Maintenance Boolardy-Wooleen Rd	900	Labour Overheads	OpEmployee Costs			1,770	
FLOD10	AGRN 1021 Flood Damage - Rain Event Mar-April 2	500	Salaries & Wages	OpEmployee Costs			1,700	
FLOD10	AGRN 1021 Flood Damage - Rain Event Mar-April 2	521	Service Contracts	OpMaterials & Contracts			55,226	
FLOD10	AGRN 1021 Flood Damage - Rain Event Mar-April 2	900	Labour Overheads	OpEmployee Costs				(725)
FLOD11	AGRN 1062 Flood Damage - Rain Event Mar-April 2	500	Salaries & Wages	OpEmployee Costs				(414)
FLOD11	AGRN 1062 Flood Damage - Rain Event Mar-April 2	521	Service Contracts	OpMaterials & Contracts			73,889	
FLOD11	AGRN 1062 Flood Damage - Rain Event Mar-April 2	900	Labour Overheads	OpEmployee Costs				(414)
FLOD12	AGRN1175 Flood Damage December 2024 Event	500	Salaries & Wages	OpEmployee Costs				(518)
FLOD12	AGRN1175 Flood Damage December 2024 Event	521	Service Contracts	OpMaterials & Contracts			35,753	
FLOD12	AGRN1175 Flood Damage December 2024 Event	900	Labour Overheads	OpEmployee Costs				(3,042)
12219	Grant - Wandrra Flood Damage	110	Operating Grants - State Government	OpOperating Grants, Subsidies And Contributions				(528,926)
12236	MRWA - SKA Roads Operating Grant	110	Operating Grants - State Government	OpOperating Grants, Subsidies And Contributions			41,024	
12237	MRWA - SKA Roads Capital Grant	181	Capital Grants - State Government	CapNon-Operating Grants, Subsidies and Contribu	Non-Operating Grants, Subsidies and Contributions		698,093	
12239	Contribution Beringarra / Pindar Roads	113	Contributions - Operating	OpOperating Grants, Subsidies and Contributions			385,723	
12241	ABC Exp - Roads & Depot	903	Administration Allocation (Expense)	OpMaterials & Contracts				(16,196)
RDMANG	Road Management Costs	500	Salaries & Wages	OpEmployee Costs				(829)
RDMANG	Road Management Costs	520	Materials	OpMaterials & Contracts				(2,064)
RDMANG	Road Management Costs	521	Service Contracts	OpMaterials & Contracts				(4,242)
RDMANG	Road Management Costs	900	Labour Overheads	OpEmployee Costs				(829)
RDMANG	Road Management Costs	901	Plant Recovery	OpMaterials & Contracts				(733)
12243	Housing Costs Road Maint	904	Housing Allocation (Expense)	OpMaterials & Contracts			373	
12251	Trans to Res - Flood Damage	630	Transfer to reserve	Trans toTransfer to reserve	Transfer to reserve			(11)
12305	Trans to Res - Plant Rep	630	Transfer to reserve	Trans toTransfer to reserve	Transfer to reserve			(1,446)
MAIRPT	Airport Maintenance	500	Salaries & Wages	OpEmployee Costs				(176)
MAIRPT	Airport Maintenance	570	Insurance Premiums	OpInsurance Expenses			677	
MAIRPT	Airport Maintenance	900	Labour Overheads	OpEmployee Costs				(339)
MAIRPT	Airport Maintenance	901	Plant Recovery	OpMaterials & Contracts				(1,029)
12605	ABC Exp. - Aerodrome	903	Administration Allocation (Expense)	OpMaterials & Contracts				(774)
12608	Depreciation - Airstrip	550	Depreciation - Buildings & Improvements	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	866		
12608	Depreciation - Airstrip	552	Depreciation - Plant & Equipment - Major	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	(141,735)		
12608	Depreciation - Airstrip	556	Depreciation - Other Infrastructure	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	15,803		
13101	Vermin Control	580	Other Expenses	OpOther Expenditure				(123)
13200	Caravan Park Depreciation	550	Depreciation - Buildings & Improvements	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	(36,875)		
C13013	Cap Ex Point Of Sale System Roadhouse	520	Materials	CapMaterials & Contracts	Furniture & Equipment			(1,000)
C13018	Roadhouse Other Equipment	520	Materials	CapMaterials & Contracts	Infrastructure Other			(58)
C13005	F Capex - New Caravan Park Ablution Block	521	Service Contracts	CapMaterials & Contracts	Land & Buildings			(27,997)
C13015	Capex - Roadhouse Business Bldg.	521	Service Contracts	CapMaterials & Contracts	Land & Buildings			(7,873)
C13019	Roadhouse Three Accomodation Units	520	Materials	CapMaterials & Contracts	Infrastructure Other			(58)
C13017	Roadhouse & C/V Park Precinct Works	520	Materials	CapMaterials & Contracts	Infrastructure Other			(4,570)
C13017	Roadhouse & C/V Park Precinct Works	521	Service Contracts	CapMaterials & Contracts	Infrastructure Other			(175,000)
C13031	Caravan Park Pool Construction	500	Salaries & Wages	CapEmployee Costs	Infrastructure Other			(2,636)
C13031	Caravan Park Pool Construction	521	Service Contracts	CapMaterials & Contracts	Infrastructure Other			(71,093)

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COA/Job	Description	IE	Inc/Exp Analysis	TypeInc/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 toTransfer to reserve	Transfer to reserve			(1,335)
RHOP1	Running Of The Roadhouse - Cost Of Goods	520	Materials	OpMaterials & Contracts				(65,541)
RHOPER	Roadhouse Business Operational	500	Salaries & Wages	OpEmployee Costs			61,930	
RHOPER	Roadhouse Business Operational	501	Superannuation	OpEmployee Costs				(8,842)
RHOPER	Roadhouse Business Operational	520	Materials	OpMaterials & Contracts				(53,563)
RHOPER	Roadhouse Business Operational	521	Service Contracts	OpMaterials & Contracts				(521)
RHOPER	Roadhouse Business Operational	550	Depreciation - Buildings & Improvements	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	(115)		
RHOPER	Roadhouse Business Operational	900	Labour Overheads	OpEmployee Costs				(4)
RHOTH	Roadhouse - Other	901	Plant Recovery	OpMaterials & Contracts				(1,439)
CPOPER	Caravan Park Operational Costs	520	Materials	OpMaterials & Contracts				(1,121)
CPKEXP	Caravan Park Expenses - Grounds	500	Salaries & Wages	OpEmployee Costs			3,100	
CPKEXP	Caravan Park Expenses - Grounds	900	Labour Overheads	OpEmployee Costs			2,150	
CPKEXP	Caravan Park Expenses - Grounds	901	Plant Recovery	OpMaterials & Contracts				(2,037)
CPBULD	Caravan Park Outbuildings	500	Salaries & Wages	OpEmployee Costs			10,329	
CPBULD	Caravan Park Outbuildings	520	Materials	OpMaterials & Contracts				(3,821)
CPBULD	Caravan Park Outbuildings	521	Service Contracts	OpMaterials & Contracts				(1,020)
CPBULD	Caravan Park Outbuildings	570	Insurance Premiums	OpInsurance Expenses			253	
CPBULD	Caravan Park Outbuildings	900	Labour Overheads	OpEmployee Costs			1,097	
CPABUL	Caravan Park Ablutions Expenses	500	Salaries & Wages	OpEmployee Costs				(289)
CPABUL	Caravan Park Ablutions Expenses	521	Service Contracts	OpMaterials & Contracts				(2,141)
CPABUL	Caravan Park Ablutions Expenses	570	Insurance Premiums	OpInsurance Expenses			133	
CPABUL	Caravan Park Ablutions Expenses	900	Labour Overheads	OpEmployee Costs				(1,864)
CPABUL	Caravan Park Ablutions Expenses	901	Plant Recovery	OpMaterials & Contracts				(251)
RHACM	Maintenance of Tourist Accomodation Units	500	Salaries & Wages	OpEmployee Costs			23,585	
RHACM	Maintenance of Tourist Accomodation Units	520	Materials	OpMaterials & Contracts				(851)
RHACM	Maintenance of Tourist Accomodation Units	521	Service Contracts	OpMaterials & Contracts				(1,074)
RHACM	Maintenance of Tourist Accomodation Units	540	Electricity	OpMaterials & Contracts				(16)
RHACM	Maintenance of Tourist Accomodation Units	900	Labour Overheads	OpEmployee Costs				(220)
RHACM	Maintenance of Tourist Accomodation Units	570	Insurance Premiums	OpInsurance Expenses			2,467	
CPPOOL	Caravan Park Pool Expenses	500	Salaries & Wages	OpEmployee Costs			3,513	
CPPOOL	Caravan Park Pool Expenses	502	Other Employee Costs	OpEmployee Costs				(2,372)
CPPOOL	Caravan Park Pool Expenses	570	Insurance Premiums	OpInsurance Expenses				(2,914)
CPPOOL	Caravan Park Pool Expenses	900	Labour Overheads	OpEmployee Costs			4,030	
13622	Trans from Res - Sett Facs.	220	Transfer from Reserve	Trans fromTransfer from Reserve	Transfer from Reserve		122,400	
RHGDNS	Roadhouse Precinct Gardens	500	Salaries & Wages	OpEmployee Costs			7,995	
RHGDNS	Roadhouse Precinct Gardens	900	Labour Overheads	OpEmployee Costs			757	
RHGDNS	Roadhouse Precinct Gardens	901	Plant Recovery	OpMaterials & Contracts				(918)
RHM	Roadhouse Cafe Bldg Maint	500	Salaries & Wages	OpEmployee Costs			11,470	
RHM	Roadhouse Cafe Bldg Maint	520	Materials	OpMaterials & Contracts				(9,829)
RHM	Roadhouse Cafe Bldg Maint	540	Electricity	OpMaterials & Contracts				(16)
RHM	Roadhouse Cafe Bldg Maint	543	Gas	OpMaterials & Contracts				(1,096)
RHM	Roadhouse Cafe Bldg Maint	570	Insurance Premiums	OpInsurance Expenses			2,429	
RHM	Roadhouse Cafe Bldg Maint	900	Labour Overheads	OpEmployee Costs			166	
RHRES	Roadhouse Residences	500	Salaries & Wages	OpEmployee Costs			594	
RHRES	Roadhouse Residences	520	Materials	OpMaterials & Contracts				(96)
RHRES	Roadhouse Residences	521	Service Contracts	OpMaterials & Contracts				(592)
RHRES	Roadhouse Residences	570	Insurance Premiums	OpInsurance Expenses				(4,316)
RHRES	Roadhouse Residences	900	Labour Overheads	OpEmployee Costs			77	
TOUR	Tourism Operational Expenses	520	Materials	OpMaterials & Contracts				(14,861)
TOUR	Tourism Operational Expenses	521	Service Contracts	OpMaterials & Contracts			35,000	
TOEVNT	Tourism Events	500	Salaries & Wages	OpEmployee Costs				(9,802)

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COA/Job	Description	IE	Inc/Exp Analysis	TypeInc/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 Facilites Bowsers Upgrade	521	Service Contracts	CapMaterials & Contracts	Infrastructure Other			(93,000)
C14302	Chlorinator For Drinking Water	520	Materials	CapMaterials & Contracts	Plant & Equipment			(266)
ECOOTH	Other Economic Services Expenses	520	Materials	OpMaterials & Contracts				(545)
ECOOTH	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 30 April 2026

13. BUDGET AMENDMENTS

COA/Job	Description	IE	Inc/Exp Analysis	TypeInc/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 30 April 2026

13. BUDGET AMENDMENTS

COA/Job	Description	IE	Inc/Exp Analysis	TypeInc/Exp Analysis Summary	Capital & Other	No Cash Impact	Increase in Cash	(Decrease in Cash)
14404	Diesel Fuel Rebate	113	Contributions - Operating	OpOperating Grants, Subsidies And Contributions				(70,426)
14404	Diesel Fuel Rebate	170	Other Revenue	OpOther Revenue			79,976	
14518	Salaries - Administration	500	Salaries & Wages	OpEmployee Costs				(59,528)
14520	Superannuation - Admin	501	Superannuation	OpEmployee Costs				(16,290)
14502	Workers Comp. - Administration	502	Other Employee Costs	OpEmployee Costs				(12,801)
14523	Accounting Support Services	521	Service Contracts	OpMaterials & Contracts				(1,600)
14523	Accounting Support Services	522	Contractors/Consultants	OpMaterials & Contracts				(29,926)
14522	Administration Consultants	521	Service Contracts	OpMaterials & Contracts			20,000	
14519	Staff Appointment Expenses	502	Other Employee Costs	OpEmployee Costs				(3,939)
14519	Staff Appointment Expenses	521	Service Contracts	OpMaterials & Contracts				(798)
14519	Staff Appointment Expenses	903	Administration Allocation (Expense)	OpMaterials & Contracts				(25,000)
14505	Travel & Accommodation - Admin	502	Other Employee Costs	OpEmployee Costs				(1,534)
14505	Travel & Accommodation - Admin	520	Materials	OpMaterials & Contracts				(8,084)
OFFADM	Office Maintenance	500	Salaries & Wages	OpEmployee Costs			1,634	
OFFADM	Office Maintenance	520	Materials	OpMaterials & Contracts				(391)
OFFADM	Office Maintenance	521	Service Contracts	OpMaterials & Contracts				(9,587)
OFFADM	Office Maintenance	540	Electricity	OpMaterials & Contracts				(1,820)
OFFADM	Office Maintenance	570	Insurance Premiums	OpInsurance Expenses			552	
OFFADM	Office Maintenance	900	Labour Overheads	OpEmployee Costs			1,056	
OFFADM	Office Maintenance	901	Plant Recovery	OpMaterials & Contracts				(1,199)
14517	Insurance - Admin	570	Insurance Premiums	OpInsurance Expenses				(4,195)
14521	Audit Fees (Administration)	521	Service Contracts	OpMaterials & Contracts			6,873	
14500	General Office Expenses	520	Materials	OpMaterials & Contracts				(1,347)
14500	General Office Expenses	521	Service Contracts	OpMaterials & Contracts				(2,627)
14506	Legal Expenses	520	Materials	OpMaterials & Contracts				(5,321)
14506	Legal Expenses	521	Service Contracts	OpMaterials & Contracts			10,000	
14506	Legal Expenses	580	Other Expenses	OpOther Expenditure			5,000	
14529	Office Furn & Equipment	520	Materials	OpMaterials & Contracts			1,500	
14508	Printing & Stationery	521	Service Contracts	OpMaterials & Contracts				(3,387)
14524	Subscriptions	521	Service Contracts	OpMaterials & Contracts				(17,975)
14524	Subscriptions	523	Subscriptions	OpMaterials & Contracts			17,678	
14500	Bank Fees & Charges	580	Other Expenses	OpOther Expenditure				(4,144)
14510	Depreciation - Admin	550	Depreciation - Buildings & Improvements	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	(42,832)		
14510	Depreciation - Admin	551	Depreciation - Furniture & Equipment	OpDepreciation On Non-Current Assets	Depreciation On Non-Current Assets	(819)		
14512	Adminstration Revenue	156	Other Fees & Charges	OpFees & Charges			921	
14512	Adminstration Revenue	170	Other Revenue	OpOther Revenue			1,311	
ADMVEH	Vehicle Expenses Administration	901	Plant Recovery	OpMaterials & Contracts				(18,720)
14532	Staff Visa Expenses	502	Other Employee Costs	OpEmployee Costs			1,091	
14550	Less ABC Costs Alloc to W & S	903	Administration Allocation (Expense)	OpMaterials & Contracts			207,338	
14551	Transfer to Leave Reserve	630	Transfer to reserve	Trans toTransfer to reserve	Transfer to reserve			(11)
14602	Gross Salaries & Wages	500	Salaries & Wages	OpEmployee Costs				(58,106)
14603	Less Sal & Wages Allocated	500	Salaries & Wages	OpEmployee Costs			58,106	
14605	Unallocated Salaries & Wages	500	Salaries & Wages	OpEmployee Costs				(442)
						(2,405,818)	**10,387,747**	**(10,239,893)**

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

Western Australia

Local Government Amendment (Rating of Certain Mining Licences) Act 2026

Western Australia

Local Government Amendment (Rating of Certain Mining Licences) Act 2026

Contents

Western Australia

Local Government Amendment (Rating of Certain Mining Licences) Act 2026

No. 7 of 2026

An Act to amend the *Local Government Act 1995* and to make consequential amendments to the *Petroleum Legislation Amendment Act 2024*.

[*Assented to 25 June 2026*]

The Parliament of Western Australia enacts as follows:

1. Short title

This is the *Local Government Amendment (Rating of Certain Mining Licences) Act 2026*.

2. Commencement

(1) This Act comes into operation as follows —

(a) sections 1, 2 and 10 — on the day on which this Act receives the Royal Assent (***assent day***);

(b) section 9 —

(i) if the *Petroleum Legislation Amendment Act 2024* section 72 comes into operation on or before the day on which section 3 comes into operation under paragraph (c) — immediately after section 3 comes into operation;

(ii) otherwise — on the day on which the *Petroleum Legislation Amendment Act 2024* section 72 comes into operation;

(c) the rest of the Act — on the day after assent day.

(2) Despite subsection (1)(a), if the *Petroleum Legislation Amendment Act 2024* section 433 comes into operation on or before assent day, section 10 —

(a) does not come into operation; and

(b) is deleted on assent day.

3. Act amended

Sections 4 to 9 amend the *Local Government Act 1995*.

4. Section 1.4 amended

(1) In section 1.4 insert in alphabetical order:

> ***mining tenement*** means a mining tenement held under the *Mining Act 1978* (whether as that term is defined by section 8(1) of that Act or the repealed *Mining Act 1904* section 3);
>
> ***miscellaneous licence*** means a miscellaneous licence held under the *Mining Act 1978*;
>
> ***small prospecting licence*** means a prospecting licence held under the *Mining Act 1978* in respect of land the area of which does not exceed 10 ha;

(2) In section 1.4 in the definition of ***owner*** delete paragraph (e) and insert:

> (e) means a person who holds, in respect of the land —
>
> (i) a mining tenement; or
>
> (ii) a permit, drilling reservation, lease or licence under the *Petroleum and Geothermal Energy Resources Act 1967*;
>
> or

5. Section 6.26 amended

(1) Delete section 6.26(2)(a)(ii) and insert:

> (ii) is unoccupied;

(2) After section 6.26(2) insert:

(2A) Despite subsection (2)(a), land which is the property of the Crown is rateable land —

(a) if the land is the subject of a mining tenement, other than —

(i) a miscellaneous licence; or

(ii) a small prospecting licence;

or

(b) if, and to the extent and manner in which, a person mentioned in paragraph (f) of the definition of ***owner*** in section 1.4 occupies or makes use of the land.

6. Section 6.27 amended

(1) In section 6.27 delete "Where —" and insert:

(1) If a person holds —

(2) Delete section 6.27(a), (b) and (c) and insert:

(a) a mining tenement; or

(b) under a Government agreement, a mining tenement within the meaning given to that term by the Government agreement; or

(c) a permit, drilling reservation, lease or licence under the *Petroleum and Geothermal Energy Resources Act 1967*,

(3) At the end of section 6.27 insert:

(2) Despite section 6.26 and subsection (1), land which is the property of the Crown is not rateable land in the hands of the holder of —

(a) a miscellaneous licence; or

(b) a small prospecting licence.

Note: The heading to amended section 6.27 is to read:

Rateable land: mining tenements and tenements held under *Petroleum and Geothermal Energy Resources Act 1967*

7. Section 6.29 amended

In section 6.29(1) in the definition of ***relevant interest*** delete paragraph (a) and insert:

(a) a mining tenement; or

8. Part 10 inserted

After section 9.71 insert:

Part 10 — Extinguishment, validation and other provisions for *Local Government Amendment (Rating of Certain Mining Licences) Act 2026*

10.1. Terms used

In this Part —

licence land means land that was —

(a) the property of the Crown; and

(b) the subject of a miscellaneous licence or a small prospecting licence; and

(c) rateable land in the hands of the holder of the licence mentioned in paragraph (b);

rate record has the meaning given in section 6.25;

relevant financial year means a financial year that commenced on any of the following days —

(a) 1 July 2025;

(b) 1 July 2024;

(c) 1 July 2023;

(d) 1 July 2022;

(e) 1 July 2021;

(f) 1 July 2020;

(g) 1 July 2019;

(h) 1 July 2018;

(i) 1 July 2017;

validation day means the day after the day on which the *Local Government Amendment (Rating of Certain Mining Licences) Act 2026* receives the Royal Assent.

10.2. Extinguishment of rates and related liabilities

(1) This section applies if, before the validation day, a local government imposed a rate on any licence land in respect of a relevant financial year.

(2) The following are extinguished —

(a) the rate as imposed on the licence land (the ***imposed rate***);

(b) any liability that arose, before the validation day, to pay —

(i) the imposed rate; or

(ii) any additional charge or interest imposed under section 6.45 or 6.51 in relation to the imposed rate; or

(iii) any costs of proceedings to recover the imposed rate as those costs were recoverable under section 6.56;

(c) any charge that arose, before the validation day, under section 6.43 in relation to —

(i) the imposed rate; or

(ii) any costs of proceedings to recover the imposed rate;

(d) any liability that arose, before the validation day, in relation to paying the imposed rate under an agreement mentioned in section 6.49.

(3) If a liability mentioned in subsection (2)(a), (b) or (d) was paid (wholly or partly) to the local government before the validation day —

(a) the local government must refund the amount paid within 90 days after the validation day; and

(b) if the local government does not do so — the person who paid the amount may recover the amount from the local government in a court of competent jurisdiction as a debt due.

(4) On and after the validation day, none of the following can arise —

(a) a liability to pay the imposed rate;

(b) a liability to pay an additional charge or interest imposed under section 6.45 or 6.51 in relation to the imposed rate;

(c) a charge under section 6.43 in relation to the imposed rate or any costs of proceedings for the recovery of the imposed rate;

(d) a liability to pay any costs of proceedings to recover the imposed rate as those costs would otherwise be recoverable under section 6.56;

(e) a liability in relation to paying the imposed rate under an agreement mentioned in section 6.49.

(5) A reference in subsection (2)(b)(iii), (c) or (d) or (4)(c), (d) or (e) to the imposed rate includes a reference to any additional charge or interest imposed under section 6.45 or 6.51 in relation to the imposed rate taken to be a rate under section 6.45(3) or 6.51(3) for the purpose of the recovery of the additional charge or interest.

(6) The local government must amend the rate record that relates to the licence land for the relevant financial year to ensure that the rate record records the effect of this section.

(7) To avoid any doubt, this section applies in relation to a rate as imposed on licence land even if that rate or land was the subject of any of the following before the validation day, whether completed or not —

(a) an objection made to a local government under section 6.76;

(b) proceedings in the State Administrative Tribunal;

(c) court proceedings, including appeal proceedings.

10.3. No reassessment of rates or issuing of rate notice in relation to licence land

(1) On and after the validation day, the rates payable on any land in respect of a relevant financial year cannot, if the land was licence land, be reassessed by a local

government under section 6.40 so as to cause a rate to be payable.

(2) On and after the validation day, a local government cannot, in respect of a relevant financial year, issue a rate notice that gives notice that a rate is payable on any land if the land was licence land.

(3) To avoid any doubt, this section applies in relation to licence land even if that land was, or the rates payable on that land were, the subject of any of the following before the validation day, whether completed or not —

(a) an objection made to a local government under section 6.76;

(b) proceedings in the State Administrative Tribunal;

(c) court proceedings, including appeal proceedings.

10.4. Validation of rating action taken on basis of licence land being not rateable land

(1) In this section —

licence holder, in relation to licence land, means the holder of the miscellaneous licence or small prospecting licence to which the land was subject.

(2) Anything done, or purportedly done, before, on or after the validation day on the basis that any licence land was not rateable land in the hands of the licence holder before the validation day is taken to be, and always to have been, as lawful, valid and effective as it would be, or would have been, if the licence land had not been rateable land in the hands of the licence holder before the validation day.

(3) Without limiting subsection (2) —

(a) a rate record compiled before the validation day on the basis mentioned in subsection (2) is taken to be, and always to have been, as current and correct and in accordance with this Act for the purposes of section 6.39 as it would be, or would have been, if that basis had been correct; and

(b) a local government that did not, in accordance with a rate record to which paragraph (a) applies, issue a rate notice in relation to any licence land is taken to have acted lawfully in not doing so.

(4) The functions, rights, obligations and liabilities of each local government, and of all other persons and bodies, are taken to be, and to have always been, the same as if, before the validation day, no licence land was rateable land in the hands of the licence holder.

(5) This section does not affect —

(a) the lawfulness, validity or effectiveness of anything done, or purportedly done, before, on or after the validation day on the basis that any licence land was rateable land in the hands of the licence holder before the validation day; or

(b) the functions, rights, obligations or liabilities of any local government, or another person or body, in relation to, or arising from, anything done, or purportedly done, before, on or after the validation day on the basis mentioned in paragraph (a).

Note for this subsection:

The matters covered by paragraphs (a) and (b) are affected by sections 10.2 and 10.3.

(6) In subsections (2) and (5), a reference to the doing of anything includes a reference to an omission to do anything.

10.5. Application of s. 10.2, 10.3 and 10.4 to objections and tribunal and court proceedings

Without limiting the effect of sections 10.2, 10.3 and 10.4, those sections have effect for the purposes of any of the following that relates to a matter arising before, on or after the validation day —

(a) any objection to a local government under section 6.76 —

(i) made, but not completed, before the validation day; or

(ii) made on or after the validation day;

(b) any proceedings in the State Administrative Tribunal —

(i) that were commenced, but not completed, before the validation day; or

(ii) that are commenced on or after the validation day;

(c) any court proceedings, including any appeal proceedings —

(i) that were commenced, but not completed, before the validation day; or

(ii) that are commenced on or after the validation day.

9. Various references to *Petroleum and Geothermal Energy Resources Act 1967* amended

In the provisions listed in the Table delete "*Petroleum and Geothermal Energy Resources Act 1967*" and insert:

Petroleum, Geothermal Energy and Greenhouse Gas Storage Act 1967

Table

s. 1.4 def. of ***owner*** par. (e)(ii)	s. 6.27(c)

Note: The heading to amended section 6.27 is to read:

Rateable land: mining tenements and tenements held under *Petroleum, Geothermal Energy and Greenhouse Gas Storage Act 1967*

10. *Petroleum Legislation Amendment Act 2024* amended

(1) This section amends the *Petroleum Legislation Amendment Act 2024*.

(2) In section 433 in the Table in the item for *Local Government Act 1995* delete:

s. 1.4 def. of ***owner*** par. (e)(iii)

s. 6.27(c)