murchisonshire

Ancient land under brilliant skies

Ordinary Council Meeting

28 May 2020

Attachments

Plant Hours April 2020

15.1.1 - May 2020

Plant	Plant Description	Year	Registration	Total Costs	Plant Hours YTD	Plant Hours April
P001	JD 770G Grader	2011	MU1063	36598.82	1221.5	27
P004	Ford New Holland Tractor	2006	MU 380	3526.61	0	0
P005	Dolly	2001	MU 2003	2060.88	0	0
P007	UD Nissan Prime Mover Truck	2009	000 MU	12354.73	364.5	0
P008	Dolly	2000	MU 2009	3485.41	538.5	24.5
P009	Iveco Prime Mover	2003	1GXA630	4729.39	0	0
P010	Iveco Tipper 2004	2004	MU 00	457.07	0	0
P011	Komatsu D85A BullDozer	1997	0	56882.78	9.5	0
P013	Low Loader Float	2008	MU 663	8702.92	178.5	0
P014	Low Loader Float	2001	MU 2004	3569.54	0	0
P017	Trailer - Evertrans Side Tipper	2001	MU 662	6075.14	611.5	24.5
P018	Trailer - Side Tipping Roadwest	2001	MU2010	7018.59	672	24.5
P024	Water Tanker Trailer	2005	MU 2024	22756.6	1194	82.5
P027	Volvo L110E Loader	2006	MU 65	14138.98	3.5	0
P028	LV Isuzu D-Max 4x4	2009	MU 300	6418.12	43.5	4
P032	Genset - Construction	0	0	4380.01	17.5	0
P033	Genset - Maintenance 13 KVA	0	0	10013.71	0	0
P034	Genset Perkins On Mechanic Truck	0	0	4433.43	0	0
P035	Genset Power House	2011	0	187004.5	0	0
P041	Loader CAT 938 GII	2004	MU 193	20835.19	0	0
P043	BOMAG Roller (Rubber)	2012	MU1027	16895.81	447	30.5
P048	Howard Porter Flat Trailer - Construction Gen	1979	MU 2026	1067.2	0	0
P049	Howard Porter Fuel Trailer	1972	MU 2005	650.78	0	0
P055	Toyota Prado 3.0l T/D 5 door Wgn	2012	MU1011	6222.98	0	0
P057	Great Wall 2012 Gardeners Ute	2012	MU 167	5782.78	0	0
P059	Trailer - 45ft Flat top	1978	MU2044	4496.98	26	0
P060	Patient Transfer- Mercedes Sprinter	2004	MU 1009	3825.68	0	0
P061	Kenworth T604 Prime Mover	2004	MU 000	39101.07	1188	82.5
P064	Isuzu FRR500 5-Tonne Truck	2013	MU 140	26591.45	229	2
P065	Generator 9 KVA Kuboto Machine	2013	0	3606.94	0	0
P067	Trailer - Side Tipper Roadwest	2013	MU2042	8838.32	558.5	24.5
P068	BOMAG Padfoot Roller BW211PD-4 - Yellow	2013	MU1071	23039.31	879	76.5
P072	Isuzu Fire Truck	2013	MU1068	1979.83	10	0
P073	Toyota Fire - Fast Attack	2014	MU1069	924.01	0	0
P076	Dolly	2017	0	1578.88	0	0
P077	Kubota U25-3 Mini Excavator & Attachments	0	0	1042.36	14.5	0
P079	Evertrans Low Loader	0	0	113.38	0	0
P080	Fuso Canter	2017	MU120	9672.52	40.5	0
P081	John Deere 670G Motor Grader	2017	MU105	44066.12	1219.5	27
P082	Isuzu/Dmax Sx - Works Supervisors Vehicle	2017	01 MU	15541.95	611	8
P086	Maxitrans Tandem axle Dolly	2012	1TNW068	87.66	613	24.5
P087	Kubota Generator 20KVA SQ3200B-AU-B	2018	0	12890.47	0	0
P089	Toyota Prado GXL	2019	MU0	8974.9	0	0
P091	Caterpillar 950GC	2019	MU1039	11351.04	399	30
P092	Kenworth T909 Prime Mover	2019	MU1065	27280.14	514	24.5
P093	Caterpillar Road Grader	2020	MU1051	13817.08	312.5	86.5
P094	Water Truck	2020	*New*			
P11076	Mower Ride on JDZ	2013	0	272.01	0	0
P15003	Grader John Deere 672G	2012	MU121	72672.28	1149.5	88
P15006	Truck - Isuzu NPR 65/45	2015	MU1018	17256.19	328	9.5
P16063	2016 Toyota Prado	2016	MU1011	15127.32	0	0
P16075	Kubota Tractor B2301 HD with mower deck	2016	0	3748.27	203.5	10.5

murchisonshire
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Technical Officers Report
May 2020

1 New Houses

Quality Builders have advised that both houses will arrive around 10 June and will take up to 6 hours to have each house on a pad.

The carpenters will commence their final part of their work, followed by the painters. The concrete will also be installed by Yuin and then the veranda's installed!

Hoskin Electrical will be on site to install new underground cabling for connection to the new houses. Hoskens have also been contracted to connect the houses to power.

Murchison Plumbing & Gas (Henry) will also be on site to install septic systems to connect to the new houses.

All I have to do is to ensure that we have water and power installed to X marking the spot prior to the houses arriving. Telstra and similar services will need to be here too! Irrigation, lawn laid; fencing installed and sighhh all finished!

June / July will be extremely busy period with Financial Year End along with all the trades that will be arriving at our town.

2 Murchison Oasis Roadhouse

The Roadhouse is once again open for business, which is great for the settlement and visitors that are slowly appearing and spending a night or two!

Works installing the Combo fridge / freezer unit will commence in the second week in June by ARCUS.

3 The Replacement Powerhouse Generator

Due to the Covid-19 regulations the generator has been delayed leaving India. I am assured that it will be put on a boat late this month!

Kaye Doyle

Technical / Project Officer

SHIRE OF MURCHISON
PAYMENT OF ACCOUNTS PRESENTED AT THE ORDINARY MEETING OF COUNCIL HELD ON
Thursday, 28 May 2020

The following schedule of accounts has been paid under delegation, by the Chief Executive Officer since the previous Council meeting. Trust were $0.00, Reserve Bank account $0.00,CSIRO Road Account $0.00, Oasis Roadhouse -$32.00, Municipal Short Term $0.00, Murchison Community Trust Fund $0.00, Murchison Community Fund Trust Term Deposit $0.00, Municipal Cheques and direct payments totalling -$548,739.00, Credit card payments totalling -$177.12, making a Grand Payment total of -$548,948.12 submitted to each member of the Council on 28/05/2020, have been checked and are fully supported by vouchers and duly certified invoices with checks being carried out as to prices, computations and costing.

Date	Description	Credit	Num
MUNICIPAL CASH AT BANK			
Opening Balance at 1 April 2020		**239,935.84**	
01/04/2020	MONTHLY PLAN FEE REDIRECTED FROM 146592	-10.00	294
01/04/2020	MONTHLY PLAN FEE	-20.00	294
03/04/2020	BANK FEES PAID PAYMENT BY AUTHORITY TO CBA MERCHANT FEE 5353109692602498	-21.96	294
03/04/2020	BANK FEES PAID PAYMENT BY AUTHORITY TO CBA MERCHANT FEE 5353109692605327	-20.98	294
02/04/2020	PAYMENT BY AUTHORITY ANZ BANK MERCHANT FEE	-84.76	294
15/04/2020	Foulkes-Taylor Emma:3 Quarterly council meeting attendance fee Jan - March 2020, Quarterly telecommunication allowance fee Jan - March 2020, Travel allowance Ordinary council meetings 27th February, 26th March 2020, Travel allowance WALGA training 30/1/2020	-3437.79	EFT4734
15/04/2020	Steve Human: Adjusted payment for 79 Donkeys shot 31/8/19 due to bounty increase	-790.00	EFT4735
15/04/2020	Hosken Electrical: Maintenance work on 12A Kurara, 4B Kurara, 2 Office, Roadhouse toilet block, submain cabling for caravan dump point, assessment of roadhouse fridge circuits, conduit for new housing, design, build and supply external LED lighting, additional pole and other maintenance works for Murchison Sports Club, Supply and install replacement LED lighting to existing street lighting within settlement road entrance.	-27891.30	EFT4736
15/04/2020	Murchison Oasis Roadhouse and Caravan Park. (Peter & Nicole Mahony): Retainer 27/3 to 2/4/2020 Week 22	-550.00	EFT4737
15/04/2020	Greydon Mead: Quarterly Council Meeting Attendance fee January-March 2020, Telecommunications allowance January-March 2020, Travel Allowance ordinary council meeting 27th February, Travel Allowance special meeting: Walga training 30/1/2020	-3094.61	EFT4738
15/04/2020	Great Southern Fuel Supplies: 68.96Lt Diesel MU0, 203.04Lt Diesel MU1011	-400.32	EFT4739
15/04/2020	Perfect Computer Solutions Pty Ltd: Labour- 2/4/20 set up rdp gateway, 3/4/20 CEO email notifications turned off for windows mail & calendar. Backup syndergy, 7/4/20 Preconfigure i7 minitower for works supervisor	-382.50	EFT4740
15/04/2020	Damien Dicks: Adjust payment for 4 Donkeys shot 12/11/19 due to bounty increase	-90.00	EFT4741
15/04/2020	Identity Perth: SOM PC Logo and Brand Development Mar 2020 (work in progress)	-1036.75	EFT4742
15/04/2020	Christopher Martin: Adjust payment for 7 Donkeys shot 31/7/19 due to bounty increase	-100.00	EFT4743
15/04/2020	Haines S: Adjusted payment for 3 Donkeys shot 2/1/2020 due to bounty increase	-180.00	EFT4744
15/04/2020	Justin Borg: 1 Dog shot 31/01/2020	-100.00	EFT4745
15/04/2020	Kaye Doyle: Disinfectant wipes for Office & Depot	-44.88	EFT4746
15/04/2020	Murchison Mustering and Bush Services: 11 Donkeys shot 28/1/20	-440.00	EFT4747
15/04/2020	OAG - Office of the Auditor General: Audit Fee for year ended 30 June 2019	-38500.00	EFT4748
15/04/2020	Lou Bavoillot: Reimburse cost Police Clearance	-55.10	EFT4749
15/04/2020	Canine Control: Ranger services 16 & 17 March 2020 (Pia Wadjarri Community)	-2145.00	EFT4750
15/04/2020	Foulkes-Taylor Rossco Quarterly council meeting attendance fee January - March 2020, Quarterly Presidents allowance January - March 2020, Quarterly telecommunications allowance January - March 2020	-5061.25	EFT4751
15/04/2020	Quentin Fowler Quarterly council meeting attendance fee Jan - March 2020, Quarterly Telecommunications allowance Jan - March 2020, Travel allowance ordinary council meetings 27th February, 26th March 2020 2020	-3517.98	EFT4752
15/04/2020	Geraldton Fuel Co: 59.28L Diesel	-87.62	EFT4753
15/04/2020	Kleenheat Gas: Annual container service charge (55)	-2178.00	EFT4754

SHIRE OF MURCHISON
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Date	Description	Credit	Num
15/04/2020	Ocean Air: Service and parts to carry out on 5 fridge/freezers in Roadhouse, unsuccessful repair on 14 Mulga evaporative, travel for technician	-4248.40	EFT4755
15/04/2020	Squires Resources Pty Ltd: Hire Watercart & operator for Works Carnarvon/Mullewa Rd WE 19/3/20 Claim 6	-10583.87	EFT4756
15/04/2020	Moore Stephens: Compilation of monthly statement of financial activity February 2020 including EOM accounting	-2530.00	EFT4757
15/04/2020	Whitmarsh, Andrew: Quarterly council meeting attendance fee, Quarterly Deputy Presidents Allowance, Telecommunications Allowance, Travel Allowance Ordinary Council Meetings 27th February, 26th March 2020, Travel Allowance Special Meetings: Walga training 30/1/2020	-3634.69	EFT4758
15/04/2020	Yuin Pastoral: New Grid installation North of Billabalong Homestead	-2167.00	EFT4759
15/04/2020	Australian Communications Authority: Licence No. 1610882/1 CB Repeater site MU08, Licence No. 1610883/1 CB Repeater Site MU07, Licence No 1610894/1 CB Repeater site MU06, Licence No 10602882/1 Aeronautical Assigned system Murchison Airstrip.	-184.00	EFT4760
15/04/2020	Foxtel Business: Monthly subscription 1 Apr to 30 Apr 2020	-1500.00	EFT4761
15/04/2020	Pivotel: Satelite phone services 1/4/20 to 30/4/20, Calls to 31/3/20	-383.81	EFT4762
17/04/2020	Telstra Telephone services & equipment rental to 24 April and Usage charges to 24 March 2020	-1294.46	EFT4763
17/04/2020	Jenkin Manufacturing: Labour and materials to build 4 cattle grid crossings	-20515.00	EFT4764
17/04/2020	Quality Builders Pty Ltd: Contract No: 01/19-20 Design & Construct of two residential Dwellings. Progress claim No.3 Lock up	-216020.00	EFT4765
20/04/2020	Westpac Credit Card: See below	-177.12	EFT4766
24/04/2020	BT Superannuation: Superannuation contributions	-624.15	EFT4767
24/04/2020	Host Plus Superannuation Fund: Superannuation contributions	-3166.55	EFT4768
24/04/2020	Statewide Superannuation: Superannuation contributions	-4859.31	EFT4769
24/04/2020	Australian Super: Superannuation contributions	-2245.89	EFT4770
24/04/2020	WA Super: Superannuation contributions	-14752.99	EFT4771
24/04/2020	Rest Industry Super: Superannuation contributions	-390.93	EFT4772
30/04/2020	Foulkes-Taylor Michael: 1 Dog shot 28/3/2020	-100.00	EFT4773
30/04/2020	Marketforce: Advertising for amended Ordinary council meetings 2020	-888.96	EFT4774
30/04/2020	Atom Set: Wrench Impack & Sockets Metric 3/4 Dr 18 piece King Tony, clear safety lenses, rags, paper towel dispenser and paper towels (depot)	-1023.45	EFT4775
30/04/2020	Tyrepower Geraldton: Ute 01MU tyres x 2, 12 tyres for dollies & trailers (P008, P076, P018, P017, P067), 2 tyres P064 truck, 2 tyres P041 loader	-9038.00	EFT4776
30/04/2020	activ8me: Internet service 21/4/20 to 21/5/20	-1334.25	EFT4777
30/04/2020	Boya Equipment: Spare keys kubota mini excavator	-51.80	EFT4778
30/04/2020	Compac Sales Pty Ltd: Compac online service fee March & Windcave Service fee for February 2020	-126.50	EFT4779
30/04/2020	Murchison Oasis Roadhouse and Caravan Park. (Peter & Nicole Mahony): Retainer 3.4.20-16.4.20	-1100.00	EFT4780
30/04/2020	Greenfield Technical Services: Preparation for sealing works, review of contractor provided documentation, and travel. Complete road asset network inspection, condition assessment & RAMM database update including RACAS pick-up. Claim 2	-10480.25	EFT4781
30/04/2020	Perfect Computer Solutions Pty Ltd: Mini Tower i7 Works Supervisor, black & white laser printer Depot (Mechanic/Garderner office) and docking station Technical Officer	-3135.00	EFT4782
30/04/2020	Winc Australia Pty Ltd: Toilet Paper (sold by Roadhouse), photocopier 20/2/2020 to 20/3/2020 black & white 2807 pages & Colour 5894 pages, thumb drives, wireless mice, biscuits, lens wipes, key cabinet, stationery, batteries, Roadhouse - handwash/toilet tissue/hand towels	-1868.63	EFT4783

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Date	Description	Credit	Num
30/04/2020	Cutting Edges Equipment Parts Pty Ltd: Grader blades and parts for P15003 & P093	-5597.15	EFT4784
30/04/2020	Justin Borg: 16 Donkeys shot 4/04/2020	-320.00	EFT4785
30/04/2020	Corsign WA: 1 x CORFLUTE 1200 x 400 digiprint on n/r corflute (Lanscape murchison shire logo), 1 x CORFLUTE 1500 x 450 digiprint on n/r corflute (Portrait murchison shire logo)	-60.50	EFT4786
30/04/2020	Arcus Australia Pty Ltd: Standard Door Gaskets to fit 3 door fridge	-293.70	EFT4787
30/04/2020	Battery Mart: Battery x 12 P15003, P15006, P033, P081, P035	-3669.60	EFT4788
30/04/2020	Bunnings Pty Ltd: cyclone timber handle post hole shovel, fiskars long handle loppers, fiskars hedge shears, masonry wheels, drill bit, insecticide	-651.91	EFT4789
30/04/2020	CJD Equipment Pty Ltd: Bonnet latches x 4 P061	-403.08	EFT4790
30/04/2020	NAPA Auto Parts: Premium synthetic oil, aircon fitting kit, aircon compressor P061, Hychill, alternator P033	-2031.81	EFT4791
30/04/2020	Geraldton Auto Wholesalers: 150K Isuzu Service - Labour and parts 01MU	-1642.92	EFT4792
30/04/2020	Geraldton Mower And Repair Specialists: Cutter Assy nylon bump head, Mowing head autocut, 3mm trimmer line x 134m	-365.20	EFT4793
30/04/2020	Great Northern Rural Services: Parts & fittings for Water cart repairs P024, 12B Kurara retic controller, 2 pallets rapidset	-2216.54	EFT4794
30/04/2020	HoseXpress: Hose assembly x 4 as per estimate 47927	-264.78	EFT4795
30/04/2020	Market Creations: New Logo Business Cards x 500	-176.00	EFT4796
30/04/2020	Oil Tech Wholesale Depot - 17,082L Diesel, Power house - 10,000L Diesel, Roadhouse - 10,000L Diesel, Roadhouse - 2,604L ULP	-43310.19	EFT4797
30/04/2020	Philip Swain Envionmental Health & Building Services: Contract - duties as required for visits28.9.19-19.4.20, Envionmental Health & Building Services Contract -includes 7 additional hours 2019-2020	-3711.58	EFT4798
30/04/2020	Totally Workwear Geraldton: Oliver AT45 Zip Safety Booots, trousers Gardener	-174.67	EFT4799
30/04/2020	Truckline Geraldton: Flexiguard rubber side tippers, wheel canter	-1881.48	EFT4800
30/04/2020	Whitmarsh, Andrew: 53 Donkeys shot 20-22 April 2020	-1060.00	EFT4801
30/04/2020	MJ Tomkins: 3 Dogs shot 27 & 28 March 2020	-300.00	400282
14/04/2020	Payroll Direct Debit Of Net Pays	-36811.97	PAY 1916
28/04/2020	Payroll Direct Debit Of Net Pays	-35130.11	PAY 1926
Total of Payments		**- 548,739.00**	
Total of Transfers		**296,901.00**	
Total of Deposits		**233,037.29**	
Closing Balance		**221,135.13**	
	Check to General Ledger Account	221,135.13	

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Date	Description	Credit	Num
MUNICIPAL SHORT TERM INVESTMENT			
Opening Balance at 1 April 2020		**130,595.60**	
Total of Payments		**-**	
Total of Transfers		**- 30,000.00**	2004007RK
Total of Deposits		**5.36**	
Closing Balance		**100,600.96**	
	Check to General Ledger Account	100,600.96	
RESERVE BANK ACCOUNT			
Opening Balance at 1 April 2020		**7,384,297.26**	
Total of Payments		**-**	
Total of Transfers		**- 266,901.00**	2004006RK
Total of Deposits		**4,485.49**	
Closing Balance		**7,121,881.75**	
	Check to General Ledger Account	7,121,881.75	
MURCHISON OASIS ROADHOUSE			
Opening Balance at 1 April 2020		**9,720.25**	
01/04/2020	BANK FEES PAID MONTHLY PLAN FEE	-10.00	6*138
01/04/2020	BANK FEES PAID PAYMENT BY AUTHORITY TO MURCHISON FUEL MERCH FEE 007081563	-22.00	6*138
Total of Payments		**- 32.00**	
Total of Transfers		**-**	
Total of Deposits		**183.05**	
Closing Balance		**9,871.30**	
	Check to General Ledger Account	9,871.30	
CSIRO ROAD ACCOUNT			
Opening Balance at 1 April 2020		**87,340.16**	
Total of Payments		**-**	
Total of Deposits		**3.58**	
Closing Balance		**87,343.74**	
	Check to General Ledger Account	87,343.74	

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Date	Description	Credit	Num
TRUST CASH AT BANK			
Opening Balance at 1 April 2020		**8,384.37**	
Total of Payments		**-**	
Total of Deposits		**-**	
Closing Balance		**8,384.37**	
	Check to General Ledger Account	8,384.37	

Murchison Community Trust Fund Account			
Opening Balance at 1 April 2020		**29,626.91**	
Total of Payments		**-**	
Total of Deposits		**1.21**	
Closing Balance		**29,628.12**	
	Check to General Ledger Account	29,628.12	

Murchison Community Fund Trust Term Deposit			
Opening Balance at 1 April 2020		**377,335.68**	
Total of Payments		**-**	
Total of Deposits		**2,120.94**	
Closing Balance		**379,456.62**	
	Check to General Ledger Account	379,456.62	

Total Payments	**-**	**548,948.12**

CREDIT CARD TRANSACTIONS			
Opening Balance at 1 April 2020		**-**	
16/03/2020	IGA - Duster, milk, water	53.61	55691
30/03/2020	IGA - Teabags, coffee, sugar, biscuits & toilet paper	97.74	58088
24/03/2020	IGA - sugar, bicarb-soda, coffee pods, dishwashing liquid	25.77	56819
Total of Purchases		**177.12**	
Total of Payments made through Municipal account		**- 177.12**	EFT4766
Closing Balance		**-**	

murchisonshire
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Monthly Management Financial Report

Period Ending

31 March 2020

1 **Monthly Financial Report **to be provided when available****

2 **Statement of Financial Position**

3 **Operating Statement by Program**

4 **Operating Statement by Type**

5 **Account Listing Schedules**

6 **Trial Balance**

7 **Term Deposits**

The Local Government (Financial Management) Regulations 1996 Regulation 34 requires that A local government is to prepare each month a statement of financial activity reporting on the sources and applications of funds, as set out in the annual budget under regulation 22(1)(d) for that month in the following detail:

(a) Annual budget estimates, taking into account any expenditure incurred for an additional purpose under section 6.8(1) (b) or (c);
(b) Budget estimates to the end of month to which the statement relates;
(c) Actual amounts of expenditure, revenue and income to the end of the month to which the statement relates;
(d) Material variances between the comparable amounts referred to in paragraphs (b) and
(e) The net current assets at the end of the month to which the statement relates.

SHIRE OF MURCHISON

MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the period ending 31 March 2020

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

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MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 MARCH 2020

SUMMARY INFORMATION

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 01 May 2020

BASIS OF PREPARATION

REPORT PURPOSE

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

BASIS OF ACCOUNTING

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities and to the extent they are not in-consistent with the *Local Government Act 1995* and accompanying regulations), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the *Local Government Act 1995* and accompanying regulations. Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise.

Except for cash flow and rate setting information, the report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

THE LOCAL GOVERNMENT REPORTING ENTITY

All Funds through which the Council controls resources to carry on its functions have been included in this statement. In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated. All monies held in the Trust Fund are excluded from the statement.

SIGNIFICANT ACCOUNTING POLICES

GOODS AND SERVICES TAX

Revenues, expenses and assets are recognised net of the amount of 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. Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

CRITICAL ACCOUNTING ESTIMATES

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

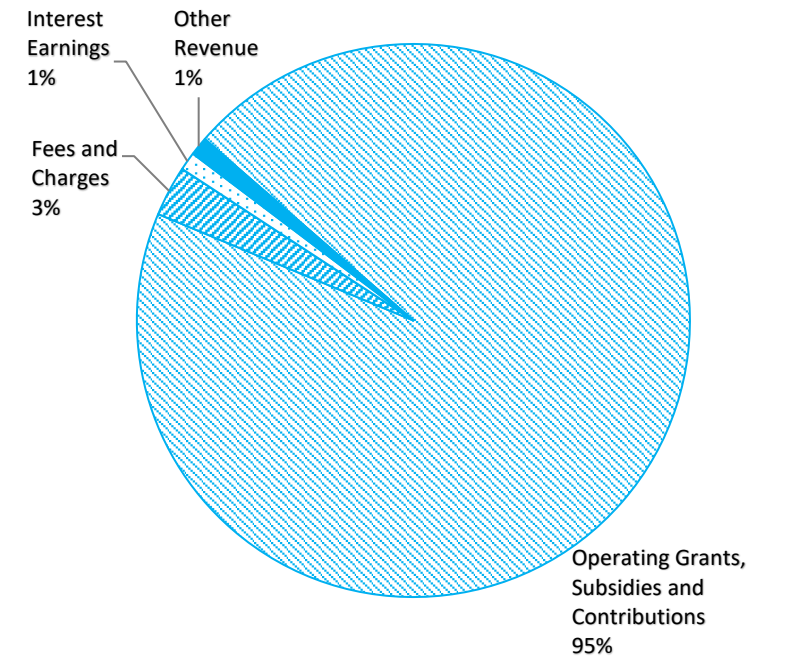
ROUNDING OFF FIGURES

All figures shown in this statement are rounded to the nearest dollar.

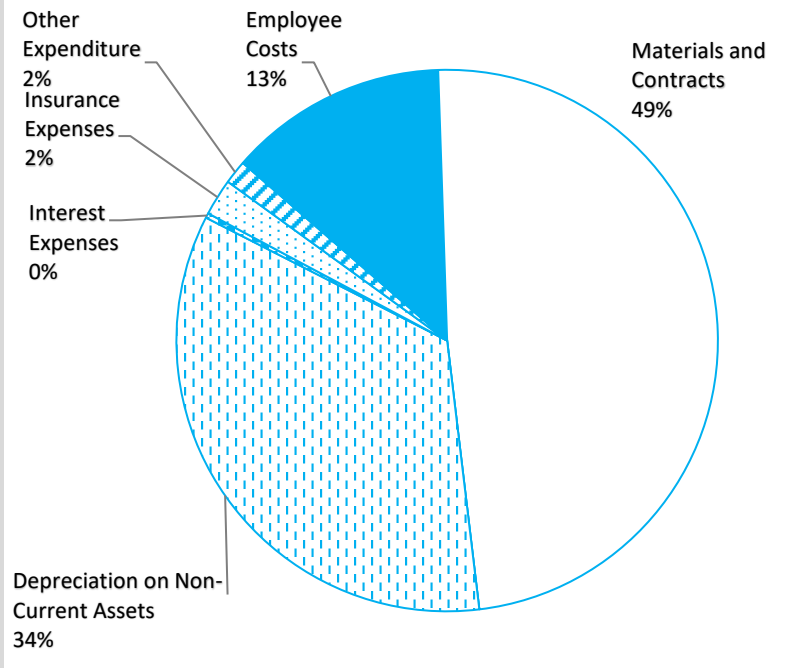
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 MARCH 2020

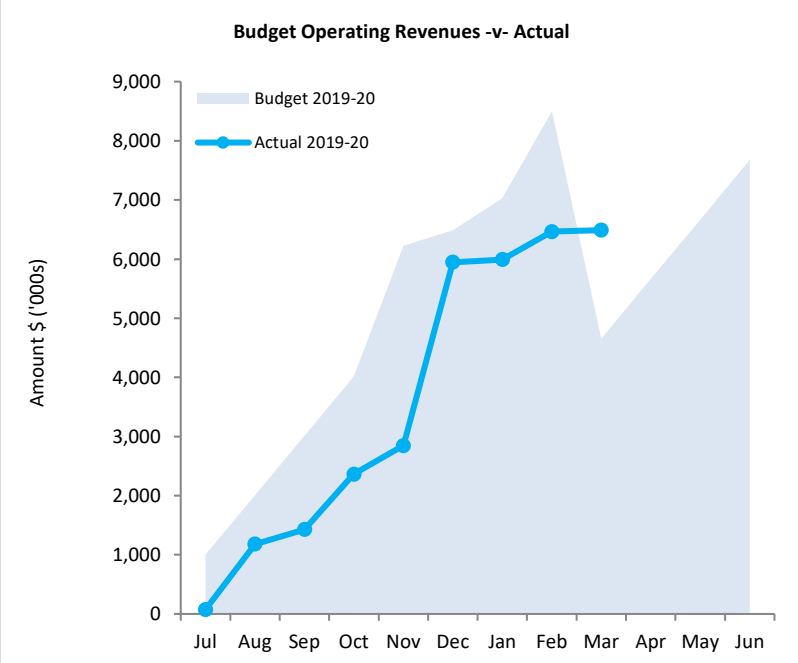
SUMMARY INFORMATION - GRAPHS

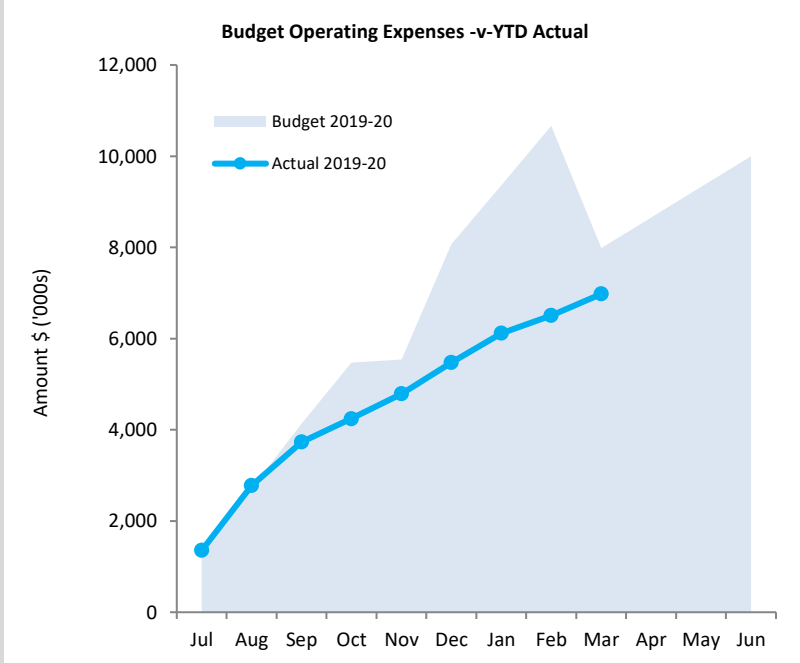
OPERATING REVENUE



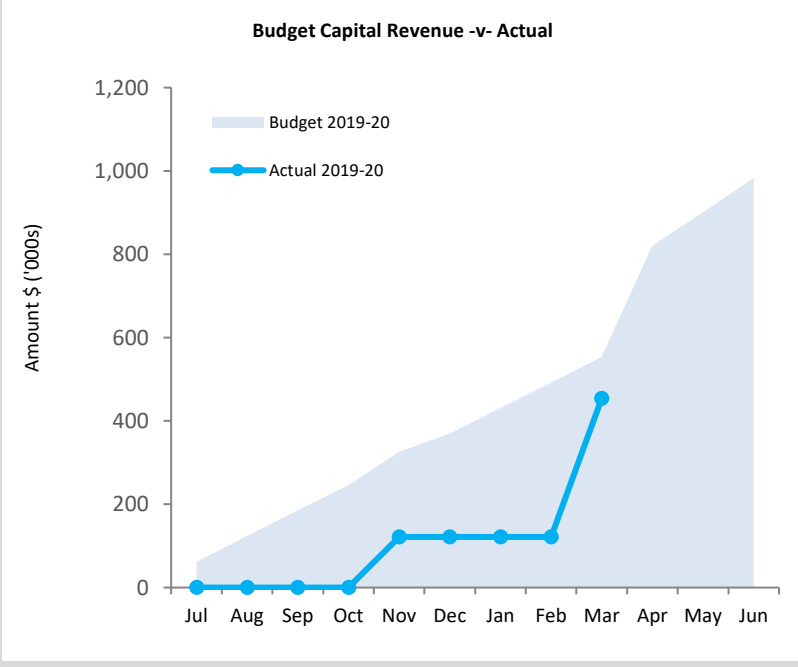
OPERATING EXPENSES



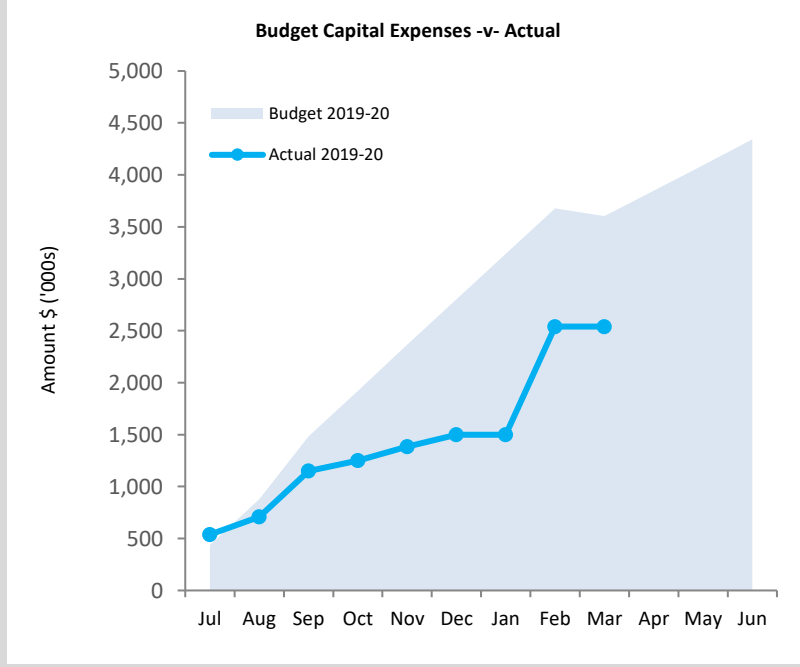




CAPITAL REVENUE



CAPITAL EXPENSES



This information is to be read in conjunction with the accompanying Financial Statements and Notes.

KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 31 MARCH 2020

STATUTORY REPORTING PROGRAMS

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

PROGRAM	ACTIVITIES
GOVERNANCE	
To provide the decision-making framework to facilitate allocation of scarce resources.	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	
To collect revenue to allow for the provision of services.	Rates, general purpose government grants and interest revenue.
LAW, ORDER, PUBLIC SAFETY	
To provide services to help ensure a safer and environmentally conscious community.	Supervision of various by-laws, fire prevention and animal control.
HEALTH	
To provide an operational framework for environmental and community 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	
To provide services to disadvantaged persons. The elderly, children and youth.	Support of education facilities within the Shire and of any external resources necessary to assist with the education programmes for all residents.
HOUSING	
To provide and maintain staff housing.	Provision and maintenance of staff housing.
COMMUNITY AMENITIES	
To provide services required by the community.	Maintain a refuse site for the settlement.
RECREATION AND CULTURE	
To establish and effectively manage infrastructure and resources which will help the social well being of the community.	Provide a library and museum and operation thereof. Maintain recreation centre, sports field, parks, gardens and other recreational facilities.
TRANSPORT	
To provide safe, effective and efficient transport services to the community.	Construction and maintenance of roads, drainage works and traffic signs. Maintenance of the settlement air-strip.
ECONOMIC SERVICES	
To help promote the shire and its economic well being.	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	
To monitor and control Shire's overheads operating accounts.	Private works operation, plant repair and operation costs.

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2020

STATUTORY REPORTING PROGRAMS

	Ref Note	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		$	$	$	$	%	
Opening funding surplus / (deficit)	1(c)	4,562,188	4,562,188	**4,562,188**	0	0.00%	
Revenue from operating activities							
Governance		12,500	9,369	**8,613**	(756)	(8.07%)	
General purpose funding - general rates	6	464,044	464,044	**0**	(464,044)	(100.00%)	▼
General purpose funding - other		1,973,500	1,480,104	**1,462,793**	(17,311)	(1.17%)	
Law, order and public safety		12,700	9,513	**9,737**	224	2.35%	
Health		0	0	**236**	236	0.00%	
Housing		4,290	3,168	**3,000**	(168)	(5.30%)	
Recreation and culture		1,750	1,296	**0**	(1,296)	(100.00%)	
Transport		4,870,032	2,434,061	**4,757,201**	2,323,140	95.44%	▲
Economic services		252,000	188,991	**197,411**	8,420	4.46%	
Other property and services		88,000	65,997	**47,725**	(18,272)	(27.69%)	▼
		7,678,816	**4,656,543**	**6,486,716**	1,830,173		▲
Expenditure from operating activities							
Governance		(397,521)	(293,834)	**(231,024)**	62,810	21.38%	▲
General purpose funding		(24,000)	(18,000)	**(18,218)**	(218)	(1.21%)	
Law, order and public safety		(123,635)	(92,709)	**(68,840)**	23,869	25.75%	▲
Health		(25,680)	(19,233)	**(10,698)**	8,535	44.38%	
Housing		(38,375)	(26,514)	**0**	26,514	100.00%	▲
Community amenities		(93,385)	(76,689)	**(39,125)**	37,564	48.98%	▲
Recreation and culture		(338,617)	(254,192)	**(281,350)**	(27,158)	(10.68%)	▼
Transport		(7,932,421)	(6,435,115)	**(5,681,969)**	753,146	11.70%	▲
Economic services		(900,825)	(671,943)	**(482,705)**	189,238	28.16%	▲
Other property and services		(125,736)	(94,142)	**(164,430)**	(70,288)	(74.66%)	▼
		(10,000,195)	**(7,982,371)**	**(6,978,359)**	1,004,012		▲
Non-cash amounts excluded from operating activities	1(a)	3,174,643	2,303,487	**2,414,431**	110,944	4.82%	
Amount attributable to operating activities		**853,264**	**(1,022,341)**	**1,922,788**	2,945,129		
Investing Activities							
Proceeds from non-operating grants, subsidies and contributions	13	738,950	554,202	**454,462**	(99,740)	(18.00%)	▼
Proceeds from disposal of assets	7	243,900	0	**0**	0	0.00%	
Purchase of property, plant and equipment	8	(4,341,921)	(3,603,485)	**(2,540,237)**	1,063,248	29.51%	▲
Amount attributable to investing activities		**(3,359,071)**	**(3,049,283)**	**(2,085,775)**	963,508		▲
Financing Activities							
Proceeds from new debentures	9	2,500,000	2,500,000	**2,730,746**	230,746	9.23%	
Transfer from reserves	10	949,232	0	**0**	0	0.00%	
Repayment of debentures	9	(4,050,525)	(4,281,501)	**(4,281,501)**	0	0.00%	
Transfer to reserves	10	(1,131,676)	(1,131,676)	**(81,189)**	1,050,487	92.83%	▲
Amount attributable to financing activities		**(1,732,969)**	**(2,913,177)**	**(1,631,944)**	1,281,233		▲
Closing funding surplus / (deficit)	1(c)	**323,412**	**(2,422,613)**	**2,767,257**			

KEY INFORMATION

▲▼ Indicates a variance between Year to Date (YTD) Actual and YTD Actual data as per the adopted materiality threshold. Refer threshold. Refer to Note 15 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2019-20 year is $10,000 or 10.00% whichever is the greater.

This statement is to be read in conjunction with the accompanying Financial Statements and notes.

KEY TERMS AND DESCRIPTIONS
FOR THE PERIOD ENDED 31 MARCH 2020

NATURE OR TYPE DESCRIPTIONS

REVENUE

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.

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS
Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

NON-OPERATING 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.

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

Assets that were acquired for consideration that was less than fair value principally to enable the Shire to further its objectives may have been measured on initial recognition under other Australian Accounting Standards at a cost that was signification less than fair value. Such assets are not required to be remeasured at fair value.

Volunteer Services in relation have not been recognised in revenue and expenditure as the fair value of the services cannot be reliably estimated and the services would not have been purchased if they had not been donated.

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. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

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. Exclude 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.

EXPENSES

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.

PROFIT ON ASSET DISPOSAL
Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

EMPLOYEE COSTS
All costs associate with the employment of 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, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)
Expenditures made to the respective agencies for the provision of power, gas or water. 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.

INTEREST EXPENSES
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.

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2020

BY NATURE OR TYPE

	Ref Note	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		$	$	$	$	%	
Opening funding surplus / (deficit)	1(c)	4,562,188	4,562,188	**4,562,188**	0	0.00%	
Revenue from operating activities							
Rates	6	464,044	464,044	**0**	(464,044)	(100.00%)	▼
Operating grants, subsidies and contributions	12	6,603,341	3,741,104	**6,155,769**	2,414,665	64.54%	▲
Fees and charges		261,750	196,281	**191,255**	(5,026)	(2.56%)	
Interest earnings		135,500	101,619	**69,577**	(32,042)	(31.53%)	▼
Other revenue		204,742	153,495	**70,115**	(83,380)	(54.32%)	▼
Profit on disposal of assets	7	9,439	0	**0**	0	0.00%	
		7,678,816	**4,656,543**	**6,486,716**	1,830,173		▲
Expenditure from operating activities							
Employee costs		(1,232,268)	(963,825)	**(912,842)**	50,983	5.29%	
Materials and contracts		(5,173,627)	(4,406,299)	**(3,393,814)**	1,012,485	22.98%	▲
Depreciation on non-current assets		(3,071,485)	(2,303,487)	**(2,400,234)**	(96,747)	(4.20%)	
Interest expenses		(12,500)	(9,369)	**(19,922)**	(10,553)	(112.64%)	▼
Insurance expenses		(225,134)	(163,135)	**(153,073)**	10,062	6.17%	
Other expenditure		(172,584)	(136,256)	**(98,474)**	37,782	27.73%	▲
Loss on disposal of assets	7	(112,597)	0	**0**	0	0.00%	
		(10,000,195)	**(7,982,371)**	**(6,978,359)**	1,004,012		▲
Non-cash amounts excluded from operating activities	1(a)	3,174,643	2,303,487	**2,414,431**	110,944	4.82%	
Amount attributable to operating activities		**853,264**	**(1,022,341)**	**1,922,788**	2,945,129		
Investing activities							
Proceeds from non-operating grants, subsidies and contributions	13	738,950	554,202	**454,462**	(99,740)	(18.00%)	▼
Proceeds from disposal of assets	7	243,900	0	**0**	0	0.00%	
Payments for property, plant and equipment	8	(4,341,921)	(3,603,485)	**(2,540,237)**	1,063,248	(29.51%)	▲
Amount attributable to investing activities		**(3,359,071)**	**(3,049,283)**	**(2,085,775)**	963,508		▲
Financing Activities							
Proceeds from new debentures	9	2,500,000	2,500,000	**2,730,746**	230,746	9.23%	
Transfer from reserves	10	949,232	0	**0**	0	0.00%	
Repayment of debentures	9	(4,050,525)	(4,281,501)	**(4,281,501)**	0	0.00%	
Transfer to reserves	10	(1,131,676)	(1,131,676)	**(81,189)**	1,050,487	92.83%	▲
Amount attributable to financing activities		**(1,732,969)**	**(2,913,177)**	**(1,631,944)**	1,281,233		
Closing funding surplus / (deficit)	1(c)	**323,412**	**(2,422,613)**	**2,767,257**			

KEY INFORMATION

▲▼ Indicates a variance between Year to Date (YTD) Actual and YTD Actual data as per the adopted materiality threshold.
Refer to Note 15 for an explanation of the reasons for the variance.
This statement is to be read in conjunction with the accompanying Financial Statements and Notes.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2020

NOTE 1
STATEMENT OF FINANCIAL ACTIVITY INFORMATION

(a) Non-cash items excluded from operating activities

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with Financial Management Regulation 32.

Non-cash items excluded from operating activities	Notes	Amended Budget	YTD Budget (a)	YTD Actual (b)
		$	$	$
Adjustments to operating activities				
Less: Profit on asset disposals	7	(9,439)	0	0
Movement in employee benefit provisions (non-current)		0	0	14,197
Add: Loss on asset disposals	7	112,597	0	0
Add: Depreciation on assets		3,071,485	2,303,487	2,400,234
Total non-cash items excluded from operating activities		**3,174,643**	**2,303,487**	**2,414,431**

(b) Adjustments to net current assets in the Statement of Financial Activity

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation* 32 to agree to the surplus/(deficit) after imposition of general rates.		Last Year Closing 30 June 2019	This Time Last Year 31 March 2019	Year to Date 31 March 2020
Adjustments to net current assets				
Less: Reserves - restricted cash	10	(7,303,108)	(5,586,832)	(7,384,297)
Add: Borrowings	9	1,550,526	537	(229)
Add: Provisions - employee	11	64,471	124,697	78,668
Total adjustments to net current assets		**(5,688,111)**	**(5,461,598)**	**(7,305,858)**

(c) Net current assets used in the Statement of Financial Activity

Current assets				
Cash and cash equivalents	2	8,438,103	9,459,720	1,088,175
Financial assets at amortised cost	2	1,500,000	0	9,181,183
Rates receivables	3	53,215	93,431	49,172
Receivables	3	820,372	1,120,567	3,470
Other current assets	4	2,451,931	156,351	539,951
Less: Current liabilities				
Payables	5	(1,398,325)	(1,642,673)	(710,397)
Borrowings	9	(1,550,526)	(537)	229
Provisions	11	(64,471)	(124,697)	(78,668)
Less: Total adjustments to net current assets	1(b)	(5,688,111)	(5,461,598)	(7,305,858)
Closing funding surplus / (deficit)		**4,562,188**	**3,600,564**	**2,767,257**

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2020

OPERATING ACTIVITIES
NOTE 2
CASH AND FINANCIAL ASSETS

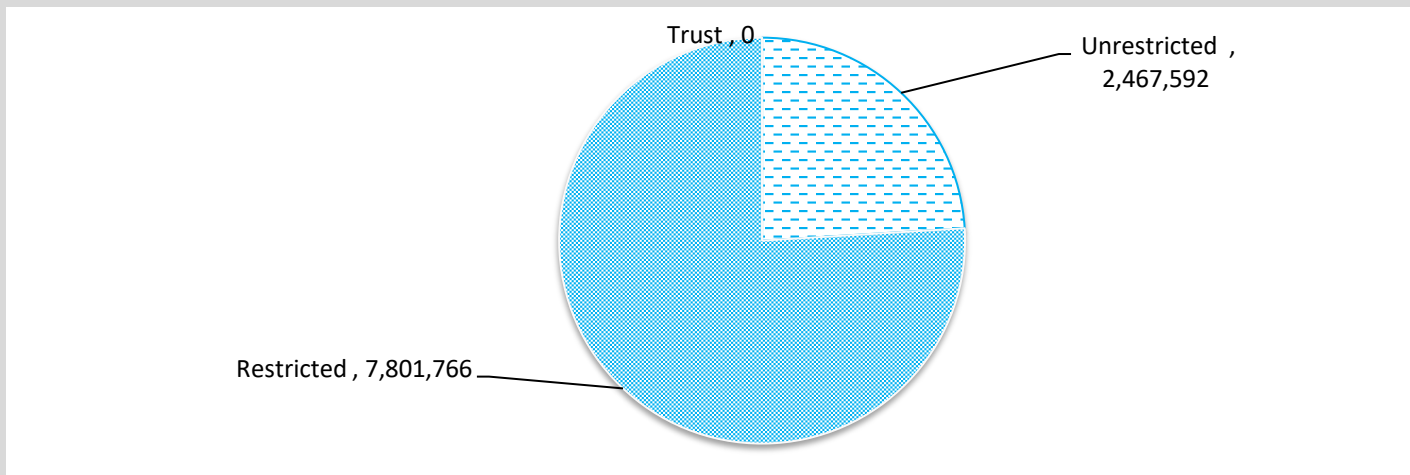
Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		$	$	$	$			
Cash on hand								
Municipal Cash at Bank 146584	Cash and cash equivalents	239,936	0	239,936	0	Westpac	0.05%	Nil
Muni Short Term Investment 346033	Cash and cash equivalents	130,596	0	130,596	0	Westpac	0.10%	Nil
Murchison Oasis Roadhouse (Fuel ATM) Acc	Cash and cash equivalents	9,720	0	9,720	0	Westpac	Nil	Nil
CSIRO Road Account Bank (Muni) 395513	Cash and cash equivalents	87,340	0	87,340	0	Westpac	0.10%	Nil
Reserve Funds	Cash and cash equivalents	0	582,572	582,572	0	Westpac	0.10%	Nil
Murchison Community Fund Trust Term Dep	Financial assets at amortised cost	0	379,457	379,457	0	Westpac	1.33%	Aug-20
Trust Cash at Bank 146592	Cash and cash equivalents	0	8,384	8,384	0	Westpac	Nil	Nil
Murchison Community Trust Fund Account 3	Cash and cash equivalents	0	29,627	29,627	0	Westpac	0.10%	Nil
Muni Cash - Term Deposits	Financial assets at amortised cost	2,000,000	0	2,000,000	0	Westpac	1.44%	Nil
Term Deposit 8161	Financial assets at amortised cost	0	3,551,726	3,551,726	0	Westpac	1.43%	May-20
Term Deposit 9817	Financial assets at amortised cost	0	500,000	500,000	0	Westpac	1.44%	May-20
Term Deposit 1458	Financial assets at amortised cost	0	750,000	750,000	0	Westpac	1.43%	Apr-20
Term Deposit 1466	Financial assets at amortised cost	0	1,000,000	1,000,000	0	Westpac	1.30%	Sep-20
Term Deposit 1720	Financial assets at amortised cost	0	1,000,000	1,000,000	0	Westpac	N/A	Jun-20
Total		**2,467,592**	**7,801,766**	**10,269,358**	**0**			
Comprising								
Cash and cash equivalents		467,592	620,583	1,088,175	0			
Financial assets at amortised cost		2,000,000	7,181,183	9,181,183	0			
		2,467,592	**7,801,766**	**10,269,358**	**0**			

KEY INFORMATION

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments highly liquid investments with original maturities of three months or less 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 reported as short term borrowings in current liabilities in the statement of net current assets.

The local government 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.

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.



Total Cash	Unrestricted
$10.27 M	**$2.47 M**

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 MARCH 2020

OPERATING ACTIVITIES
NOTE 3
RECEIVABLES

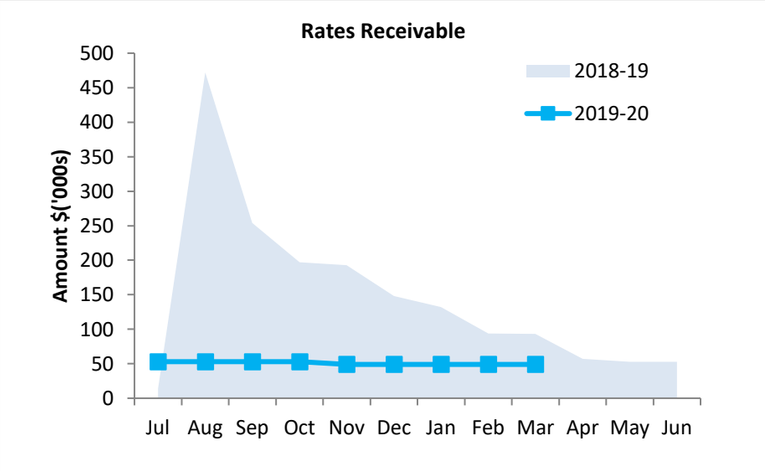
Rates receivable	30 June 2019	31 Mar 20
	$	$
Opening arrears previous years	4,666	53,215
Levied this year	458,510	0
Less - collections to date	(409,961)	(4,043)
Equals current outstanding	**53,215**	**49,172**
Net rates collectable	**53,215**	**49,172**
% Collected	88.5%	7.6%

Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$	$
Receivables - general	0	701	514	0	2,255	3,470
Percentage	0.0%	20.2%	14.8%	0%	65%	
Balance per trial balance						
Sundry receivable						3,470
Total receivables general outstanding						**3,470**

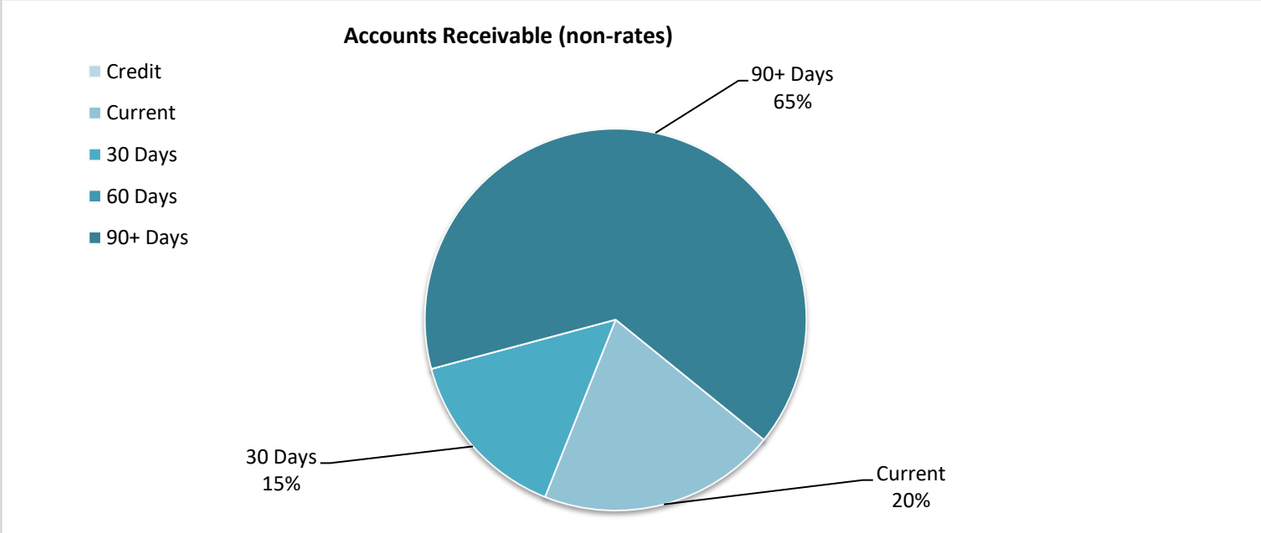
Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.



Collected	Rates Due
7.6%	**$49,172**



Debtors Due
$3,470

Over 30 Days
80%

Over 90 Days
65%

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 MARCH 2020

OPERATING ACTIVITIES
NOTE 4
OTHER CURRENT ASSETS

Other current assets	Opening Balance 1 July 2019	Asset Increase	Asset Reduction	Closing Balance 31 March 2020
	$	$	$	$
Inventory				
Fuel, oil and materials on hand	98,542	61,873	(2,002)	158,413
Contract assets				
Contract assets	2,353,389	0	(1,971,851)	381,538
Total other current assets	2,451,931			**539,951**

Amounts shown above include GST (where applicable)

KEY INFORMATION

Inventory

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 of completion and the estimated costs necessary to make the sale.

Contract assets

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 MARCH 2020

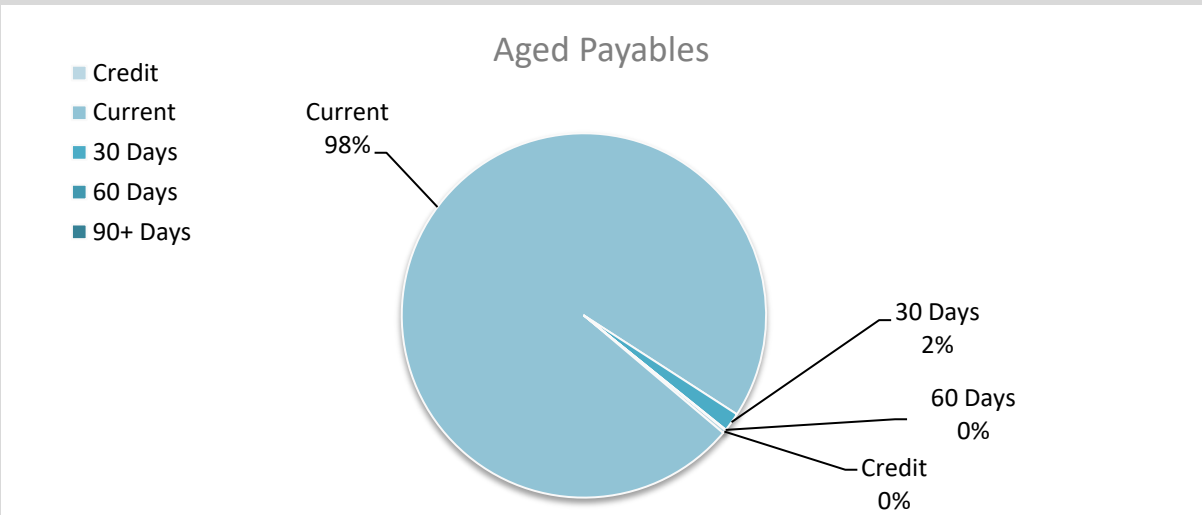
OPERATING ACTIVITIES
NOTE 5
Payables

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$	$
Payables - general	(425)	128,360	2,176	55	0	130,166
Percentage	0%	98.6%	1.7%	0%	0%	
Balance per trial balance						
Sundry creditors						130,166
Accrued salaries and wages						8,324
ATO liabilities						156,292
Bonds & deposits - Trust						416,707
Accrued expenses						4,942
Emergency services levy						(6,034)
Total payables general outstanding						**710,397**

Amounts shown above include GST (where applicable)

KEY INFORMATION

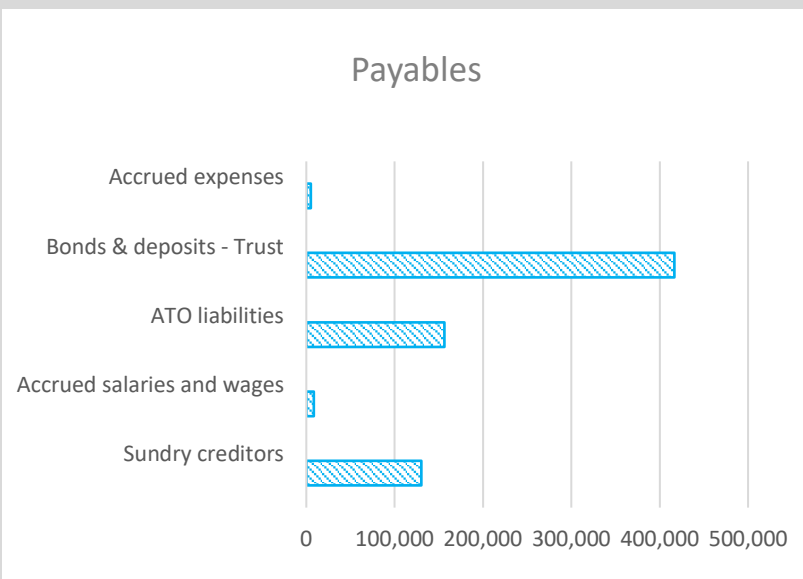
Trade and other payables represent liabilities for goods and services provided to the Shire that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

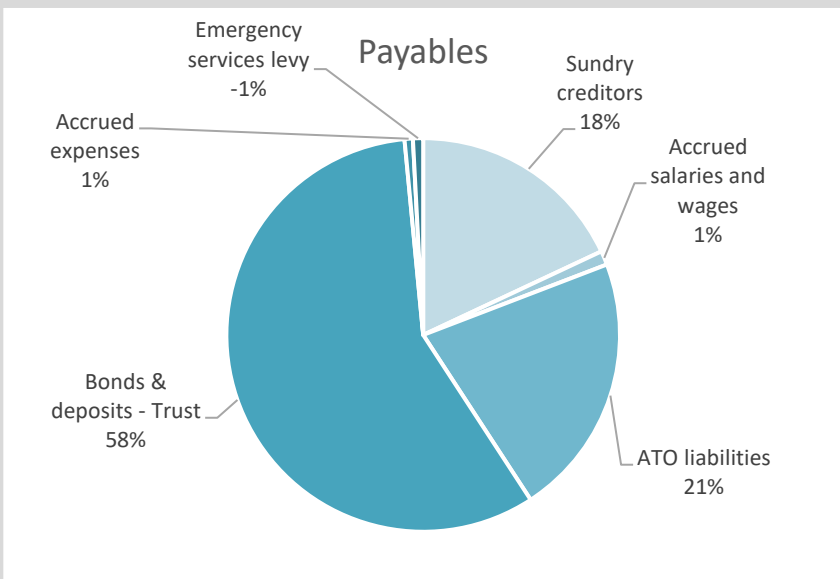


Creditors Due
$710,397

Over 30 Days
2%

Over 90 Days
0%





NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 MARCH 2020

OPERATING ACTIVITIES
NOTE 6
RATE REVENUE

General rate revenue				Budget				YTD Actual			
	Rate in $ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE				$	$	$	$	$	$	$	$
Unimproved value											
Pastoral	0.032950	23	1,459,657	48,096	0	0	48,096	0	0	0	0
Mining	0.279400	11	1,375,054	384,190	0	0	384,190	0	0	0	0
Prospecting and Exploration	0.080150	25	321,413	25,761	27	0	25,788	0	0	0	0
Sub-Total		59	3,156,124	458,047	27	0	458,074	0	0	0	0
Minimum payment	**Minimum $**										
Unimproved value											
Pastoral	320	6	13,263	1,920	0	0	1,920	0	0	0	0
Prospecting and Exploration	450	9	37,212	4,050	0	0	4,050	0	0	0	0
Sub-total		**15**	**50,475**	**5,970**	**0**	**0**	**5,970**	**0**	**0**	**0**	**0**
Total general rates							**464,044**				**0**

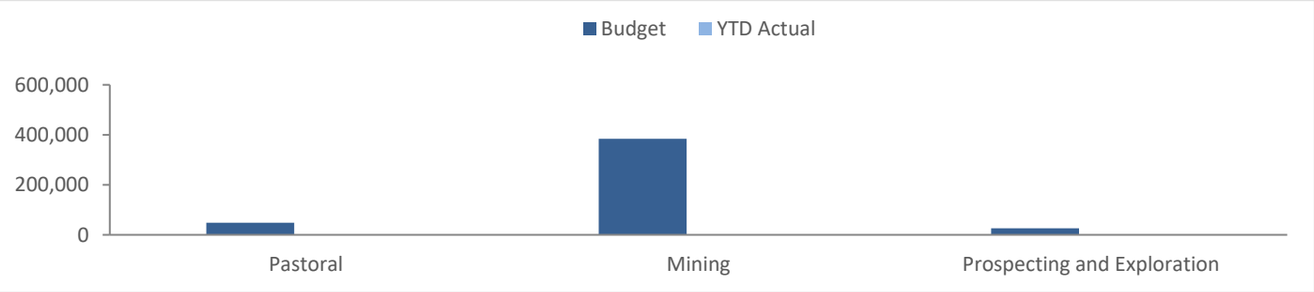
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 MARCH 2020

OPERATING ACTIVITIES
NOTE 6
RATE REVENUE

KEY INFORMATION

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Rates received in advance give rise to a financial liability. On 1 July 2019 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised. When the taxable event occurs the financial liability is extinguished and income recognised for the prepaid rates that have not been refunded.



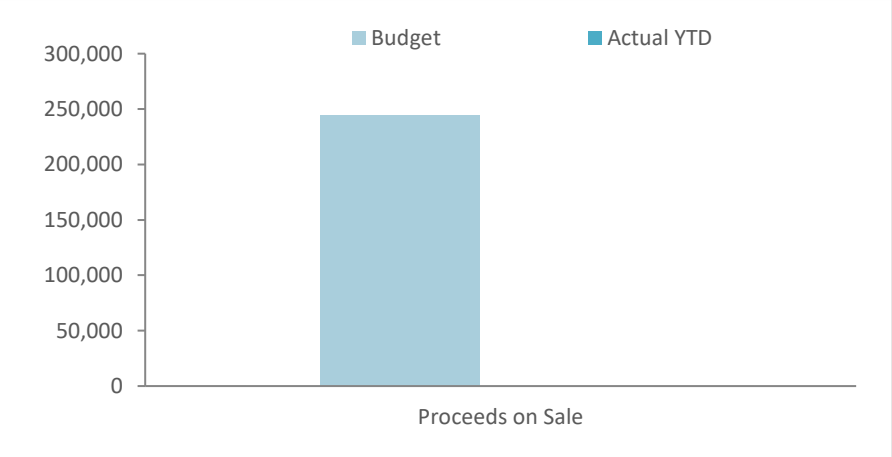
General Rates		
Budget	YTD Actual	%
$.46 M	$. M	0.00%

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2020

OPERATING ACTIVITIES
NOTE 7
DISPOSAL OF ASSETS

		Budget				YTD Actual			
Asset Ref.	Asset description	Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		$	$	$	$	$	$	$	$
	Plant and equipment								
	Governance								
	Prado (Ex DCEO)	21,586	18,000	0	(3,586)	0	0	0	0
	Transport								
	Grader	180,174	120,900	0	(59,274)	0	0	0	0
	Volvo Wheel Loader	65,561	75,000	9,439	0	0	0	0	0
	Iveco Prime Mover	29,737	15,000	0	(14,737)	0	0	0	0
	Water Truck	50,000	15,000	0	(35,000)	0	0	0	0
		347,058	**243,900**	**9,439**	**(112,597)**	**0**	**0**	**0**	**0**

KEY INFORMATION



Proceeds on sale		
Annual Budget	**YTD Actual**	**%**
$243,900	**$0**	**0%**

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2020

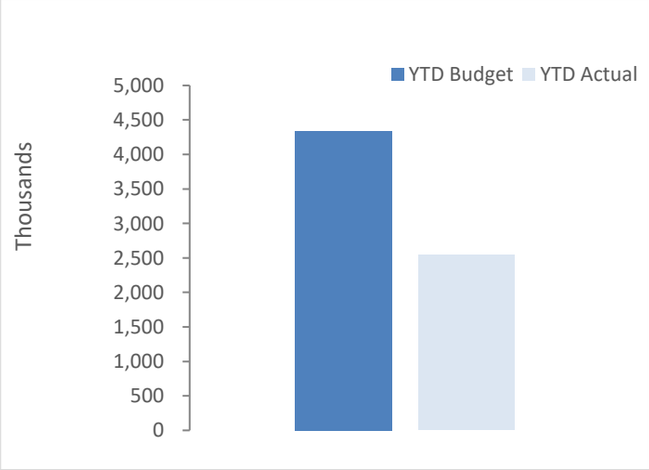
INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS

Capital acquisitions	Amended Budget	YTD Budget	YTD Actual	YTD Actual Variance
	$	$	$	$
Buildings & Improvements	**752,807**	**556,505**	**298,536**	(257,969)
Other Buildings & Improvements	**100,000**	**79,988**	**0**	(79,988)
Furniture & Equipment	**35,000**	**29,994**	**0**	(29,994)
Plant & Equipment - Major	**1,531,500**	**1,170,164**	**1,085,928**	(84,236)
Roads	**1,922,614**	**1,766,834**	**1,155,773**	(611,061)
Capital Expenditure Totals	**4,341,921**	**3,603,485**	**2,540,237**	**(1,063,248)**
Capital Acquisitions Funded By:				
	$	$	$	$
Capital grants and contributions	**738,950**	**554,202**	**454,462**	(99,740)
Borrowings	**2,500,000**	**2,500,000**	**2,730,746**	230,746
Other (disposals & C/Fwd)	**243,900**	**0**	**0**	0
Cash backed reserves				
Reserves cash backed - Plant Replacement	**600,000**	**0**	**0**	0
Reserves cash backed - Beringarra - Cue Road Reserve TD	**349,232**	**0**	**0**	0
Contribution - operations	**(90,161)**	**549,283**	**(644,971)**	(1,194,254)
Capital funding total	**4,341,921**	**3,603,485**	**2,540,237**	**(1,063,248)**

SIGNIFICANT ACCOUNTING POLICIES

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead. Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

KEY INFORMATION



Acquisitions	Annual Budget	YTD Actual	% Spent
	$4.34 M	**$2.54 M**	**59%**

Capital Grant	Annual Budget	YTD Actual	% Received
	$.74 M	**$.45 M**	**62%**

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2020

INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS (CONTINUED)

Capital expenditure total
Level of completion indicators

0%
20%
40%
60%
80%
100%
Over 100%

Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

Level of completion indicator, please see table at the end of this note for further detail.

	Account Description	Amended Current Budget	Year to Date Budget	Year to Date Actual	Variance (Under)/Over
Capital Expenditure					
Buildings & Improvements					
05103	Cap-Ex - Purchase Buildings & Improvements - Fire Prevention	53,950	40,455	50,752	10,297
09134	Cap-Ex - Buildings & Improvements - Staff Housing	643,500	473,655	247,784	(225,871)
11302	Cap-Ex - Purchase Buildings & Imp - Other Recreation & Sport	18,357	13,568	0	(13,568)
14515	Cap Ex - Purchase Buildings & Improvements - Administration	37,000	28,827	0	(28,827)
Buildings & Improvements Total		**752,807**	**556,505**	**298,536**	**(257,969)**
Other Buildings & Improvements					
10770	Cap-Ex - Other Buildings & Imp - Other Community Amenities	50,000	39,994	0	(39,994)
13617	Cap-Ex - Other Buildings & Improvements - Other Economic Services	50,000	39,994	0	(39,994)
Other Buildings & Improvements Total		**100,000**	**79,988**	**0**	**(79,988)**
Furniture & Equipment					
14560	Cap-Ex - Aircondition Remainder of CEO House	15,000	15,000	0	(15,000)
14561	Cap-Ex - Purchase Furn & Equipment - Admin	20,000	14,994	0	(14,994)
Furniture & Equipment Total		**35,000**	**29,994**	**0**	**(29,994)**
Plant & Equipment - Major					
12302	Cap-Ex - Purchase Major Plant & Equipment - Road Plant Purchases	1,379,000	1,017,664	1,084,380	66,716
13616	Cap-Ex - Purchase Major Plant - Other Economic Services	2,500	2,500	1,548	(952)
13652	New kVA Generator	150,000	150,000	0	(150,000)
Plant & Equipment - Major Total		**1,531,500**	**1,170,164**	**1,085,928**	**(84,236)**
Roads					
12101	Cap-Ex - Roads Construction	479,017	410,087	178,462	(231,625)
12103	Cap-Ex - MRWA Project Construction	206,580	153,535	69,356	(84,179)
12104	Cap-Ex - Roads to Recovery Construction	883,000	635,997	540,434	(95,563)
12108	Cap-Ex - Grids	81	54	81	27
12112	Cap-Ex - Other funding - Road Construction	4,704	4,704	4,704	0
12180	Cap-Ex - Roads Construction - Road Contributions	349,232	562,457	362,735	(199,722)
Roads Total		**1,922,614**	**1,766,834**	**1,155,773**	**(611,061)**
Grand Total		**4,341,921**	**3,603,485**	**2,540,237**	**(1,063,248)**

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2020

FINANCING ACTIVITIES
NOTE 9
BORROWINGS

Repayments - borrowings

Information on borrowings		New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	1 July 2019	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
	$	$	$	$	$	$	$	$	$
Transport									
Purchase of road plant	18,416	0	0	546	900	17,870	17,516	307	500
Finance flood damage works	1,549,425	2,730,746	2,500,000	4,280,955	4,049,625	-784	-200	19,615	12,000
Total	1,567,841	2,730,746	2,500,000	4,281,501	4,050,525	17,086	17,316	19,922	12,500
Current borrowings	1,550,526					-229			
Non-current borrowings	17,315					17,315			
	1,567,841					17,086			

All debenture repayments were financed by general purpose revenue.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2020

FINANCING ACTIVITIES
NOTE 9
BORROWINGS

New borrowings 2019-20

Particulars	Amount Borrowed Actual	Amount Borrowed Budget	Institution	Loan Type	Term Years	Total Interest & Charges	Interest Rate	Amount (Used) Actual	Amount (Used) Budget	Balance Unspent
	$	$				$	%	$	$	$
Finance flood damage works	2,730,746	2,500,000	WATC	Creditline	1	19,615	0	(2,730,746)	(2,500,000)	0
	2,730,746	2,500,000				**19,615**		**-2,730,746**	(2,500,000)	0

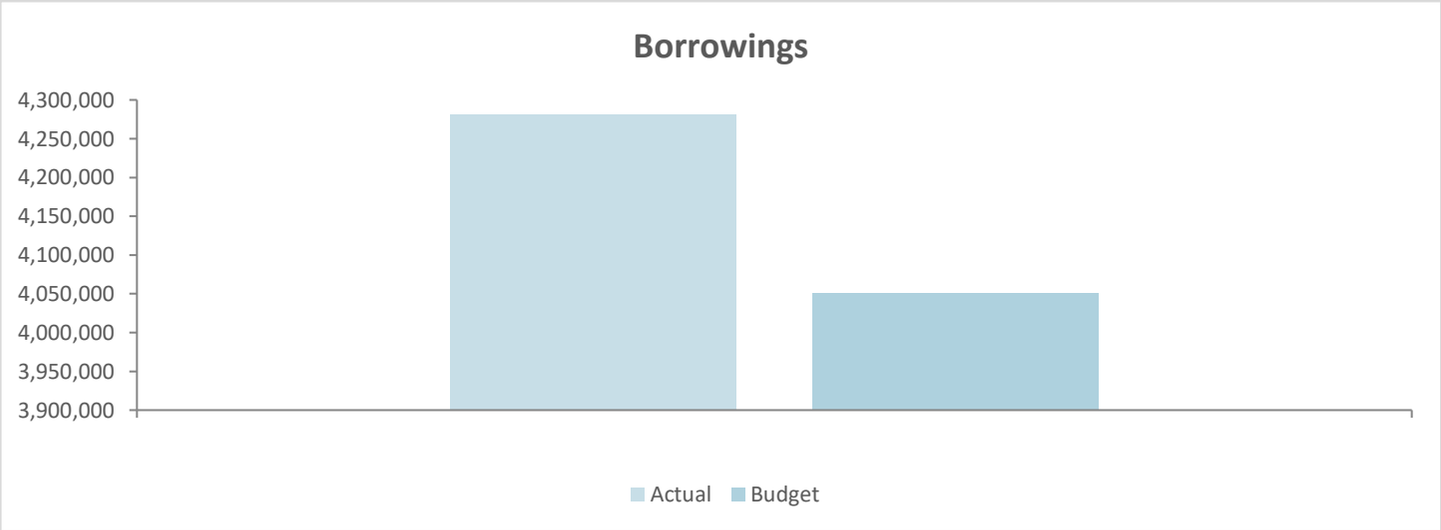
Unspent borrowings

Particulars	Date Borrowed	Unspent Balance 30-06-2019	Borrowed During Year	Expended During Year	Unspent Balance 31 March 2020
		$	$	$	$
Loan 1 Dolly	2017-18	5,000	0	0	5,000
		5,000	0	0	**5,000**

The Shire has no unspent debenture funds as at 30th June 2019, nor is it expected to have unspent funds as at 30th June 2020.

KEY INFORMATION

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.



Principal repayments
$4,281,501

Interest earned	Interest expense
$69,577	$19,922

Reserves balance	Loans due
$7.38 M	$.02 M

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2020

OPERATING ACTIVITIES
NOTE 10
CASH RESERVES

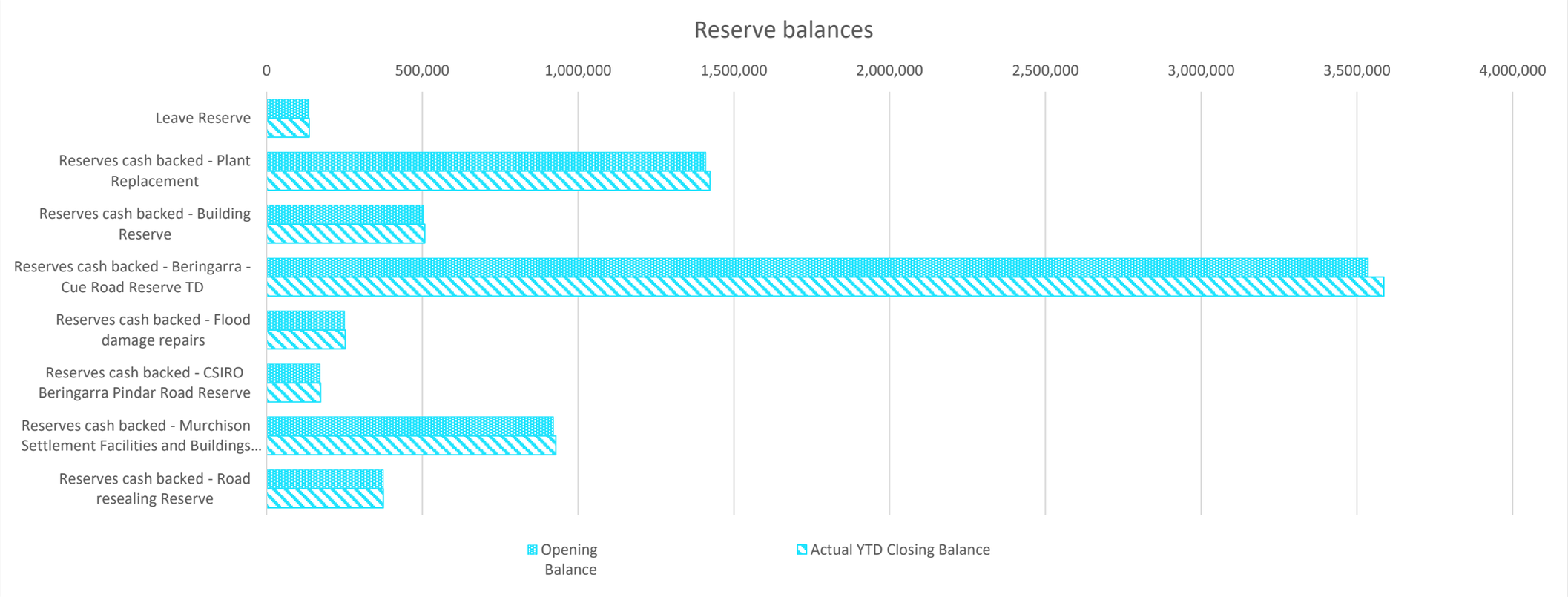
Cash backed reserve

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	$	$	$	$	$	$	$	$	$
Leave Reserve	135,709	0	1,238	2,170	0	0	0	137,879	136,947
Reserves cash backed - Plant Replacement	1,410,356	0	12,864	600,750	0	(600,000)	0	1,411,106	1,423,220
Reserves cash backed - Building Reserve	502,893	0	4,588	3,613	0	0	0	506,506	507,481
Reserves cash backed - Beringarra - Cue Roa	3,536,484	0	50,250	50,249	0	(349,232)	0	3,237,501	3,586,734
Reserves cash backed - Flood damage repai	250,568	0	2,286	4,000	0	0	0	254,568	252,854
Reserves cash backed - CSIRO Beringarra Pir	171,673	0	1,566	2,740	0	0	0	174,413	173,239
Reserves cash backed - Murchison Settleme	920,425	0	8,397	366,279	0	0	0	1,286,704	928,822
Reserves cash backed - Road resealing Rese	375,000	0	0	101,875	0	0	0	476,875	375,000
	7,303,108	**0**	**81,189**	**1,131,676**	**0**	**(949,232)**	**0**	**7,485,552**	**7,384,297**

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2020

OPERATING ACTIVITIES
NOTE 10
CASH RESERVES

KEY INFORMATION



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2020

OPERATING ACTIVITIES
NOTE 11
OTHER CURRENT LIABILITIES

Other current liabilities	Note	Opening Balance 1 July 2019	Liability Increase	Liability Reduction	Closing Balance 31 March 2020
		$	$	$	$
Provisions					
Annual leave		37,459	14,197	0	51,656
Long service leave		27,012	0	0	27,012
Total Provisions		64,471	14,197	0	78,668
Total other current assets		**64,471**			**78,668**

Amounts shown above include GST (where applicable)

KEY INFORMATION

Provisions

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

Employee benefits

Short-term employee benefits

Provision is made for the Shire's obligations 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 calculation of net current assets.

Other long-term employee benefits

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

Long-term employee benefits 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 its 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.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2020

NOTE 12
OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue		
	Liability 1 Jul 2019	Increase in Liability	Liability Reduction (As revenue)	Liability 31 Mar 2020	Current Liability 31 Mar 2020	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	$	$	$	$	$	$	$	$
Operating grants and subsidies								
General purpose funding								
Grants Commission Grant Received - General	0	0	0	0	0	1,420,000	1,064,997	1,084,847
Grants Commission Grant Received- Roads	0	0	0	0	0	417,500	313,119	308,369
Law, order, public safety								
Income Relating to Fire Prevention	0	0	0	0	0	12,200	9,144	9,377
Transport								
Grant - MRWA Direct	0	0	0	0	0	215,253	161,433	215,253
Grant - Wandrra Flood Damage	0	0	0	0	0	9,382,887	2,191,664	4,537,388
	0	**0**	**0**	**0**	**0**	**11,447,840**	**3,740,357**	**6,155,234**
Operating contributions								
Transport								
Income Relating to Transport	0	0	0	0	0	1,000	747	535
	0	**0**	**0**	**0**	**0**	**1,000**	**747**	**535**
TOTALS	**0**	**0**	**0**	**0**	**0**	**11,448,840**	**3,741,104**	**6,155,769**

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2020

NOTE 13
NON-OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent non operating grants, subsidies and contributions liability					Non operating grants, subsidies and contributions revenue		
	Liability 1 Jul 2019	Increase in Liability	Liability Reduction (As revenue)	Liability 31 Mar 2020	Current Liability 31 Mar 2020	Amended Budget Revenue	YTD Budget	YTD Revenue Actual (b)
	$	$	$	$	$	$	$	$
Non-operating grants and subsidies								
Law, order, public safety								
Grant Revenue - Fire Prevention	0	0	0	0	0	53,950	40,455	49,795
Transport								
Grant - MRWA Specific	0	0	0	0	0	120,000	90,000	72,667
Grant - Roads to Recovery	0	0	0	0	0	565,000	423,747	332,000
	0	**0**	**0**	**0**	**0**	**738,950**	**554,202**	**454,462**

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2020

NOTE 14
BUDGET AMENDMENTS

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				$	$	$	$
	Budget adoption		Opening surplus			(119,152)	(119,152)
4,106	Members - subscriptions, donations	26-03-2020 16.3	Operating expenses			(17,000)	(136,152)
9,103	Maintenance 4B Kurara Way	26-03-2020 16.3	Operating expenses			(15,278)	(151,430)
9,110	Maintenance 14 Mulga Crescent	26-03-2020 16.3	Operating expenses			(10,215)	(161,645)
9,134	Staff housing	26-03-2020 16.3	Capital expenses			(88,000)	(249,645)
9,151	Transfer to reserves - buildings	26-03-2020 16.3	Capital expenses			(3,613)	(253,258)
9,161	Transfer from reserves - buildings	26-03-2020 16.3	Capital revenue			(252,479)	(505,737)
10,500	Protection of environment - general	26-03-2020 16.3	Operating expenses			(9,000)	(514,737)
10,702	Buildings and improvements - community amenities	26-03-2020 16.3	Capital expenses		45,000		(469,737)
10,704	Public conveniences	26-03-2020 16.3	Operating expenses			(3,000)	(472,737)
10,705	Cemetery	26-03-2020 16.3	Operating expenses		3,000		(469,737)
10,770	Other Buildings - community amenities	26-03-2020 16.3	Capital expenses		30,000		(439,737)
11,302	Buildings and improvements - Other rec and sport	26-03-2020 16.3	Capital expenses		0	(2,356)	(442,093)
11,306	Polocrosse fields	26-03-2020 16.3	Operating expenses			(7,950)	(450,043)
11,309	Arborist expenses	26-03-2020 16.3	Operating expenses		12,316		(437,727)
11,602	Museum	26-03-2020 16.3	Operating expenses		4,690		(433,037)
11,604	Museum cottage	26-03-2020 16.3	Operating expenses			(4,690)	(437,727)
12,101	Roads construction	26-03-2020 16.3	Capital expenses		611,453		173,726
12,103	MRWA project construction	26-03-2020 16.3	Capital expenses			(16,530)	157,196
12,104	Roads to Recovery construction	26-03-2020 16.3	Capital expenses			(314,257)	(157,061)
12,108	Grids	26-03-2020 16.3	Capital expenses			(81)	(157,142)
12,112	Other road construction	26-03-2020 16.3	Capital expenses			(4,704)	(161,846)
12,131	Transfer frpm reserves - Berringarra-Cue Road	26-03-2020 16.3	Capital revenue			(545,768)	(707,614)
12,133	Transfer from reserves - Road sealing	26-03-2020 16.3	Capital revenue			(200,000)	(907,614)
12,151	Transfer to reserves - Berringarra-Cue Road reinstatemen	26-03-2020 16.3	Capital expenses			(15,499)	(923,113)
12,180	Road contributions	26-03-2020 16.3	Capital expenses		544,480		(378,633)
12,202	Street lighting	26-03-2020 16.3	Operating expenses			(11,500)	(390,133)
12,203	Maintenance general	26-03-2020 16.3	Operating expenses			(449,706)	(839,839)
12,204	Depot	26-03-2020 16.3	Operating expenses			(11,575)	(851,414)
12,205	Heavy road	26-03-2020 16.3	Operating expenses		155,000		(696,414)

Please refer to the compilation report

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2020

NOTE 14
BUDGET AMENDMENTS

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				$	$	$	$
12,206	Traffic signs maintenance	26-03-2020 16.3	Operating expenses			(15,000)	(711,414)
12,209	CSIRO Berringarra-Pindar Road	26-03-2020 16.3	Operating expenses			(60,000)	(771,414)
12,219	Wandrra flood damage	26-03-2020 16.3	Operating revenue			(4,845,499)	(5,616,913)
12,223	Grids improvements	26-03-2020 16.3	Operating expenses			(63,630)	(5,680,543)
12,228	Flood damage January 2018	26-03-2020 16.3	Operating expenses		593,642		(5,086,901)
12,229	Flood damage April 2019	26-03-2020 16.3	Operating expenses		5,990,000		903,099
12,231	Transfer from reserves - Flood damage repairs	26-03-2020 16.3	Capital revenue			(126,523)	776,576
12,241	Administration expenses - streets, roads, bridges, depot	26-03-2020 16.3	Operating expenses			(60,000)	716,576
12,302	Road plant purchases	26-03-2020 16.3	Capital expenses			(199,000)	517,576
12,305	Transfer to reserves - Plant replacement	26-03-2020 16.3	Capital expenses			(83,930)	433,646
12,321	Transfer from reserves - Plant replacement	26-03-2020 16.3	Capital revenue			(50,000)	383,646
12,604	Airport maintenance	26-03-2020 16.3	Operating expenses			(5,474)	378,172
13,604	Roadhouse expenses	26-03-2020 16.3	Operating expenses			(42,300)	335,872
13,616	Purchase major plant - other economic services	26-03-2020 16.3	Capital expenses		438,800		774,672
13,617	Building & improvements - other economic services	26-03-2020 16.3	Capital expenses		30,000		804,672
13,622	Settlement facilities	26-03-2020 16.3	Capital revenue			(500,000)	304,672
14,506	Legal expenses administration	26-03-2020 16.3	Operating expenses		0	(5,000)	299,672
14,515	Buildings & improvements - administration	26-03-2020 16.3	Capital expenses		13,000		312,672
14,517	Insurance - administration	26-03-2020 16.3	Operating expenses			(7,759)	304,913
14,521	Audit fees	26-03-2020 16.3	Operating expenses		12,000		316,913
14,560	Airconditioner remainder of CEO house	26-03-2020 16.3	Capital expenses		6,500		323,413
				0	**8,489,881**	**(8,166,468)**	**323,413**

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2020

NOTE 15
EXPLANATION OF MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date Actual materially.
The material variance adopted by Council for the 2019-20 year is $10,000 or 10.00% whichever is the greater.

Reporting Program	Var. $	Var. %	Timing/ Permanent	Explanation of Variance
	$	%		
Revenue from operating activities				
General purpose funding - rates	(464,044)	(100.00%)	▼ Timing	Rates raised in April
Transport	2,323,140	95.44%	▲ Timing	Flood 6 Advanced payment received for works not yet commenced
Other property and services	(18,272)	(27.69%)	▼ Timing	Budget Review to be implemented and new COVID-19 conditions not yet accounted
Expenditure from operating activities				
Governance	62,810	21.38%	▲ Timing	Budget Review to be implemented and new COVID-19 conditions not yet accounted
Law, order and public safety	23,869	25.75%	▲ Timing	Budget Review to be implemented and new COVID-19 conditions not yet accounted
Housing	26,514	100.00%	▲ Timing	Budget Review to be implemented and new COVID-19 conditions not yet accounted. Increased spending on housing maintenance
Community amenities	37,564	48.98%	▲ Timing	Budget Review to be implemented and new COVID-19 conditions not yet accounted
Recreation and culture	(27,158)	(10.68%)	▼ Timing	Budget Review to be implemented and new COVID-19 conditions not yet accounted
Transport	753,146	11.70%	▲ Timing	Budget Review to be implemented and new COVID-19 conditions not yet accounted. Receipt of new grader
Economic services	189,238	28.16%	▲ Timing	Budget Review to be implemented and new COVID-19 conditions not yet accounted. Increased spending on roadhouse maintenance
Other property and services	(70,288)	(74.66%)	▼ Timing	Budget Review to be implemented and new COVID-19 conditions not yet accounted
Investing activities				
Non-operating grants, subsidies and contributions	(99,740)	(18.00%)	▼ Timing	Budget Review to be implemented and new COVID-19 conditions not yet accounted
Capital acquisitions	1,063,248	29.51%	▲ Timing	Budget Review to be implemented and new COVID-19 conditions not yet accounted
Financing actvities				
Transfer to reserves	1,050,487	92.83%	▲ Timing	Treatment of Advance Payment for Flood6

SHIRE OF MURCHISON

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16.2.1 - May 2020

Statement of Financial Position
as at 31 MAR 2020

	2019/2020	2018/2019
CURRENT ASSETS		
Cash at Bank and On Hand	467,591.85	721,092.41
Rates Outstanding	49,171.73	53,215.45
Sundry Debtors	3,468.79	595,910.59
Gst Receivable	<66,962.56>	187,900.16
Self Supporting Loans - Clubs/Institutio		
Accrued Income/Payments In Advance	0.00	36,561.31
Fuel, Oil & Materials on Hand	158,413.26	98,542.09
Land Held For Resale - Current		
Cash on hand - Restricted - Reserve Fund	7,384,297.26	7,303,108.64
Cash on hand - Restricted - Other	0.00	0.00
TOTAL CURRENT ASSETS	7,995,980.33	8,996,330.65
CURRENT LIABILITIES		
Accrued Salaries & Wages	8,324.10	8,324.10
Income Received In Advance	0.00	0.00
Gst Payable	<13,222.69>	2,540.28
Payroll Creditors	102,551.75	34,897.75
Accrued Expenses	4,941.80	13,269.80
Loan Liability (Current)	<228.92>	1,550,525.82
Provision For Annual Leave	51,655.71	37,458.90
Provision For Long Service Leave (Currre	27,011.62	27,011.62
Sundry Creditors	124,133.43	925,391.58
Accrued Interest On Loans	0.00	0.00
Provision for Doubtful Debts	0.00	0.00
TOTAL CURRENT LIABILITIES	305,166.80	2,599,419.85
NET CURRENT ASSETS	7,690,813.53	6,396,910.80
NON-CURRENT ASSETS		
Rates Outstanding - Pensioners		
Loans Debtors - Clubs/Institutions (Non		
Non Current Debtors other than Rates or		
Land Held For Resale Non Current		
Land & Buildings	5,961,703.83	5,663,166.36
Accumulated Depreciation Land & Building	<571,028.66>	<423,777.32>
Furniture & Equipment	14,500.00	14,500.00
Accumulated Depreciation Furniture&Equip	<2,537.90>	<836.22>
Plant & Equipment - Major	4,043,092.28	2,957,163.91
Accumulated Depreciation Plant & Equip -	<636,066.59>	<341,351.80>
Plant & Equipment - Minor	122,030.00	122,030.00
Accumulated Depreciation Plant & Equip -	<20,731.24>	<11,153.93>
Works in Progress	6,535.48	6,535.48
Roads	89,835,744.44	88,679,971.41
Accumulated Depreciation Roads	<22,277,961.40>	<20,451,672.29>
Other Infrastructure	1,596,320.70	1,610,493.95
Accumulated Depreciation Infrastructure	<279,797.31>	<197,535.61>

SHIRE OF MURCHISON

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16.2.1 - May 2020

Statement of Financial Position
as at 31 MAR 2020

	2019/2020	2018/2019
Drainage		
Accumulated Depreciation Drainage		
Parks & Ovals		
Accumulated Depreciation Parks &Ovals		
Bridges	4,110,515.25	4,096,342.00
Accumulated Depreciation Bridges	<192,050.45>	<153,612.22>
Disposal of Assets	0.00	0.00
TOTAL NON-CURRENT ASSETS	81,710,268.43	81,570,263.72
NON-CURRENT LIABILITIES		
Loan Liability (Non Current)	17,315.12	17,315.12
Provision For Long Service Leave (Non Cu	32,881.76	32,881.76
TOTAL NON-CURRENT LIABILITIES	50,196.88	50,196.88
NET ASSETS	89,350,885.08	87,916,977.64
EQUITY		
Accumulated Surplus	25,706,695.88	27,487,824.34
Reserves Plant Replacement	1,410,355.95	975,370.16
Reserves Leave	135,708.93	181,982.69
Reserves Building	502,893.11	135,113.91
Reserves Berringarra-Cue Road	3,536,484.22	3,625,134.76
Reserves Beringarra-Pindar Road	0.00	0.00
Reserves Transaction Centre	0.00	6,329.24
Reserves Ballinyoo Bridge	0.00	46,114.71
Asset Revaluation Reserve	58,741,184.92	58,741,184.92
Rerserves CSIRO Beringarra Pindar Road	171,672.96	168,226.59
Reserves Flood Damage Repairs	250,567.82	69,144.65
Settlement Facilities and Buildings Rese	920,424.95	351,745.54
Road Sealing Reserve	375,000.00	0.00
TOTAL EQUITY	91,750,988.74	91,788,171.51

SHIRE OF MURCHISON

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Statement of Financial Position
as at 31 MAR 2020

	2019/2020	2018/2019
OTHER UNDEFINED BALANCES		
Term Deposits	2,000,000.00	1,500,000.00
Non-Current Investments (Trust)	17,805.27	17,805.27
Contract Asset	381,537.39	2,353,388.60
Trust Liability	761.00	0.00
TOTAL OTHER UNDEFINED BALANCES	2,400,103.66	3,871,193.87

SHIRE OF MURCHISON

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16.2.1 - May 2020

Operating Statement by Function / Activity
for the reporting period ended 31 MAR 2020

	Original Budget	2019/2020	2018/2019
OPERATING REVENUES			
General Purpose Funding	2,437,544.00	1,462,792.63	4,371,188.23
Governance	12,500.00	8,612.99	25,208.14
Law, Order & Public Safety	66,650.00	59,531.09	15,589.50
Health	0.00	236.00	0.00
Housing	4,290.00	3,000.00	3,765.00
Recreation & Culture	1,750.00	0.00	586.34
Transport	10,400,531.00	5,161,868.31	13,574,843.25
Economic Services	252,000.00	197,411.09	265,247.13
Other Property & Services	88,000.00	47,724.73	118,866.30
Total Operating Revenue	13,263,265.00	6,941,176.84	18,375,293.89
OPERATING EXPENSES			
General Purpose Funding	24,000.00	18,217.67	23,994.55
Governance	379,521.00	231,024.20	290,229.11
Law, Order & Public Safety	123,635.00	68,840.13	96,374.94
Health	25,680.00	10,698.02	19,643.43
Housing	6,742.84	0.00	0.00
Community Amenities	80,135.00	39,125.06	51,104.11
Recreation & Culture	336,133.00	281,349.52	285,104.20
Transport	13,724,178.00	5,681,969.47	16,858,167.55
Economic Services	828,055.00	482,705.49	781,023.97
Other Property & Services	84,977.00	164,430.05	125,641.62
Total Operating Expenditure	15,613,056.84	6,978,359.61	18,531,283.48
CHANGE IN NET ASSETS RESULTING FROM OPERATIONS	<2,349,791.84>	<37,182.77>	<155,989.59>

SHIRE OF MURCHISON

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16.2.1 - May 2020

Operating Statement
for the reporting period ended 31 MAR 2020

	Original Budget	2019/2020	2018/2019
Income Categories			
Rates	464,044.00	0.00	458,509.76
Operating Grants, Subsidies and Contribu	11,448,840.00	6,155,769.07	16,829,133.73
Reimbursements/Donations	204,242.00	72,147.63	124,460.05
Profit On Asset Disposal	9,439.00	0.00	6,171.13
Fees & Charges	261,750.00	191,254.45	275,972.81
Interest Earnings	135,500.00	69,576.86	189,603.51
Other Revenue	500.00	<2,032.76>	13,933.01
Non-Operating Grants, Subsidies and Cont	738,950.00	454,461.59	477,509.89
TOTAL Income Categories	13,263,265.00	6,941,176.84	18,375,293.89
Expenditure Categories			
Employee Costs	1,232,267.78	912,841.63	1,212,333.03
Materials & Contracts	11,931,075.04	3,953,938.39	14,771,484.89
Depreciation On Non-Current Assets	3,071,485.00	2,400,234.16	3,049,712.31
Interest Expenses	12,500.00	19,922.43	34,016.06
Insurance Expenses	157,376.00	153,073.18	141,862.37
Other Expenditure	155,583.00	98,474.06	114,118.75
Loss On Asset Disposal	112,597.00	0.00	59,617.31
Reallocation Codes Expenditure	<1,059,826.98>	<560,124.24>	<851,861.24>
TOTAL Expenditure Categories	15,613,056.84	6,978,359.61	18,531,283.48
Operating Deficit	2,349,791.84	37,182.77	155,989.59
CHANGE IN NET ASSETS RESULTING FROM OPERATIONS	<2,349,791.84>	<37,182.77>	<155,989.59>

Prog	Programme Description	SP	Sub-Programme Description	COA	Description	Current Budget	YTD Budget	YTD Actual	Variance ($)
03	General Purpose Funding	031	Rate Revenue	03100	Overhead Expenses - Rate Revenue	$22,500.00	$16,875.00	$18,018.67	$1,143.67
03	General Purpose Funding	031	Rate Revenue	03102	Valuation Expenses and Title Searches Expense	$1,500.00	$1,125.00	$199.00	-$926.00
03	General Purpose Funding	031	Rate Revenue	03103	General Rates Levied	-$464,044.00	-$348,030.00	$0.00	$348,030.00
03	General Purpose Funding	031	Rate Revenue	03105	Penalty Interest Raised on Rates	-$3,000.00	-$2,250.00	-$341.47	$1,908.53
03	General Purpose Funding	031	Rate Revenue	03109	Rates Administration Fee Received	-$500.00	-$369.00	$0.00	$369.00
03	General Purpose Funding	032	Other General Purpose Funding	03201	Grants Commission Grant Received - General	-$1,420,000.00	-$1,064,997.00	-$1,084,847.25	-$19,850.25
03	General Purpose Funding	032	Other General Purpose Funding	03202	Grants Commission Grant Received- Roads	-$417,500.00	-$313,119.00	-$308,368.50	$4,750.50
03	General Purpose Funding	032	Other General Purpose Funding	03204	Interest Received - Municipal	-$42,000.00	-$31,500.00	-$14,026.80	$17,473.20
03	General Purpose Funding	032	Other General Purpose Funding	03205	Other General Purpose funding received	$0.00	$0.00	-$0.02	-$0.02
03	General Purpose Funding	032	Other General Purpose Funding	03206	Interest Received - Reserve - Op Inc	-$90,000.00	-$67,500.00	-$55,208.59	$12,291.41
03	General Purpose Funding	032	Other General Purpose Funding	03207	Interest Received - Other (Not Reserves) - Op Inc	-$500.00	-$369.00	$0.00	$369.00
04	Governance	041	Members Of Council	04100	Members Travelling Expenses paid	$22,000.00	$16,497.00	$12,373.48	-$4,123.52
04	Governance	041	Members Of Council	04101	Members Conference Expenses	$20,300.00	$15,219.00	$2,864.93	-$12,354.07
04	Governance	041	Members Of Council	04102	Council Election Expenses	$4,000.00	$2,997.00	$1,168.00	-$1,829.00
04	Governance	041	Members Of Council	04103	President's Allowance paid	$10,032.00	$7,524.00	$5,242.50	-$2,281.50
04	Governance	041	Members Of Council	04104	Members Refreshments & Receptions Expense	$9,000.00	$6,741.00	$2,423.56	-$4,317.44
04	Governance	041	Members Of Council	04105	Members - Insurance	$3,509.00	$2,628.00	$1,440.31	-$1,187.69
04	Governance	041	Members Of Council	04106	Members - Subscriptions, Donations	$16,000.00	$11,997.00	$31,350.00	$19,353.00
04	Governance	041	Members Of Council	04107	Deputy President's Allowance paid	$2,508.00	$1,881.00	$1,312.50	-$568.50
04	Governance	041	Members Of Council	04108	Members Communications	$8,000.00	$5,994.00	$4,660.00	-$1,334.00
04	Governance	041	Members Of Council	04109	Members Sitting Fees Paid	$60,543.00	$45,405.00	$38,967.50	-$6,437.50
04	Governance	041	Members Of Council	04110	Civic Receptions Expense	$10,000.00	$7,497.00	$600.57	-$6,896.43
04	Governance	041	Members Of Council	04111	Training Expenses of Members	$10,000.00	$7,497.00	$8,010.23	$513.23
04	Governance	041	Members Of Council	04112	Maintenance - Council Chambers	$6,760.00	$5,058.00	$0.00	-$5,058.00
04	Governance	041	Members Of Council	04113	Overhead Expenses - Members	$184,400.00	$138,285.00	$120,610.62	-$17,674.38
05	Law, Order & Public Safety	051	Fire Prevention	05100	Overhead Expenses - Fire Prevention	$41,685.00	$31,248.00	$41,704.08	$10,456.08
05	Law, Order & Public Safety	051	Fire Prevention	05101	Insurance - Fire Prevention	$3,950.00	$2,961.00	$4,192.80	$1,231.80
05	Law, Order & Public Safety	051	Fire Prevention	05102	Income Relating to Fire Prevention	-$12,200.00	-$9,144.00	-$9,376.50	-$232.50
05	Law, Order & Public Safety	051	Fire Prevention	05105	Vehicle Expenses - Fire Prevention	$39,000.00	$29,250.00	$266.67	-$28,983.33
05	Law, Order & Public Safety	051	Fire Prevention	05106	Equipment & Consumables - Fire Prevention	$6,000.00	$4,500.00	$1,026.09	-$3,473.91
05	Law, Order & Public Safety	051	Fire Prevention	05121	Grant Revenue - Fire Prevention	-$53,950.00	-$40,455.00	-$49,794.59	-$9,339.59
05	Law, Order & Public Safety	052	Animal Control	05200	Expenses Relating to Animal Control	$18,000.00	$13,500.00	$13,143.31	-$356.69
05	Law, Order & Public Safety	052	Animal Control	05202	Dog Registration Fee Income	-$500.00	-$369.00	-$360.00	$9.00
05	Law, Order & Public Safety	053	Other Law, Order & Public Safety	05307	CESM Program Expenses	$15,000.00	$11,250.00	$7,962.40	-$3,287.60
05	Law, Order & Public Safety	053	Other Law, Order & Public Safety	05309	COVID-19 Pandemic 2020 Expenses	$0.00	$0.00	$544.78	$544.78
07	Health	074	Preventative Services - Administration & Inspection	07400	Expenses Relating to Preventative Services - Administration & Inspection	$12,000.00	$9,000.00	$4,047.53	-$4,952.47
07	Health	074	Preventative Services - Administration & Inspection	07401	Income Relating to Preventative Services - Administration & Inspection	$0.00	$0.00	-$236.00	-$236.00
07	Health	074	Preventative Services - Administration & Inspection	07404	Analytical Expenses	$3,000.00	$2,250.00	$360.00	-$1,890.00
07	Health	075	Preventative Services - Pest Control	07500	Expenses Relating to Preventative Services - Pest Control	$925.00	$675.00	$512.73	-$162.27
07	Health	077	Other Health	07700	Medical Centre Expenses	$500.00	$369.00	$363.97	-$5.03
07	Health	077	Other Health	07701	Donation RFDS	$3,000.00	$2,250.00	$3,000.00	$750.00
07	Health	077	Other Health	07702	Maintain Patient Transfer Vehicle	$6,255.00	$4,689.00	$2,413.79	-$2,275.21
09	Housing	091	Staff Housing	09101	Maintenance 2 Office Road (CEO)	$39,399.00	$29,535.00	$46,633.30	$17,098.30
09	Housing	091	Staff Housing	09102	Maintenance 4A Kurara Way	$14,712.00	$11,025.00	$3,478.58	-$7,546.42
09	Housing	091	Staff Housing	09103	Maintenance 4B Kurara Way	$14,722.00	$11,034.00	$29,478.45	$18,444.45
09	Housing	091	Staff Housing	09104	Maintenance 6 Kurara Way	$15,188.37	$11,376.00	$5,684.27	-$5,691.73
09	Housing	091	Staff Housing	09105	Maintenance 8 Kurara Way	$23,443.37	$17,568.00	$5,824.28	-$11,743.72
09	Housing	091	Staff Housing	09106	Maintenance 10A Kurara Way	$20,473.37	$15,345.00	$3,597.55	-$11,747.45
09	Housing	091	Staff Housing	09107	Maintenance 10B Kurara Way	$20,473.37	$15,345.00	$13,648.62	-$1,696.38
09	Housing	091	Staff Housing	09108	Maintenance 12A Kurara Way	$15,443.37	$11,565.00	$3,895.00	-$7,670.00
09	Housing	091	Staff Housing	09109	Maintenance 12B Kurara Way	$27,573.37	$20,664.00	$4,131.39	-$16,532.61
09	Housing	091	Staff Housing	09110	Maintenance 14 Mulga Cres	$24,784.82	$18,576.00	$13,194.24	-$5,381.76

Prog	Programme Description	SP	Sub-Programme Description	COA	Description	Current Budget	YTD Budget	YTD Actual	Variance ($)
09	Housing	091	Staff Housing	09111	Maintenance 16 Mulga Cres	$16,668.80	$12,483.00	$5,599.98	-$6,883.02
09	Housing	091	Staff Housing	09113	Staff House Costs Allocated to Works	-$280,000.00	-$209,997.00	-$182,573.71	$27,423.29
09	Housing	091	Staff Housing	09114	Staff Housing Costs - Other Expenses	$60,000.00	$45,000.00	$47,408.05	$2,408.05
09	Housing	091	Staff Housing	09121	Income 2 Office Road (CEO)	-$390.00	-$288.00	-$255.00	$33.00
09	Housing	091	Staff Housing	09122	Income 4A Kurara Way	-$390.00	-$288.00	-$300.00	-$12.00
09	Housing	091	Staff Housing	09123	Income 4B Kurara Way	-$390.00	-$288.00	-$195.00	$93.00
09	Housing	091	Staff Housing	09124	Income 6 Kurara Way	-$390.00	-$288.00	-$300.00	-$12.00
09	Housing	091	Staff Housing	09125	Income 8 Kurara Way	-$390.00	-$288.00	-$285.00	$3.00
09	Housing	091	Staff Housing	09126	Income 10A Kurara Way	-$390.00	-$288.00	-$300.00	-$12.00
09	Housing	091	Staff Housing	09127	Income 10B Kurara Way	-$390.00	-$288.00	-$300.00	-$12.00
09	Housing	091	Staff Housing	09128	Income 12A Kurara Way	-$390.00	-$288.00	-$300.00	-$12.00
09	Housing	091	Staff Housing	09129	Income 12B Kurara Way	-$390.00	-$288.00	-$300.00	-$12.00
09	Housing	091	Staff Housing	09130	Income 14 Mulga Cres	-$390.00	-$288.00	-$300.00	-$12.00
09	Housing	091	Staff Housing	09131	Income 16 Mulga Cres	-$390.00	-$288.00	-$165.00	$123.00
10	Community Amenities	101	Sanitation - Household Refuse	10100	Expenses Relating to Sanitation - Household Refuse	$15,460.00	$11,592.00	$15,798.58	$4,206.58
10	Community Amenities	101	Sanitation - Household Refuse	10103	Tip Maintenance Costs	$6,050.00	$4,527.00	$0.00	-$4,527.00
10	Community Amenities	103	Sewerage	10300	Overhead Expenses - Sewerage	$3,000.00	$2,250.00	$0.00	-$2,250.00
10	Community Amenities	105	Protection Of Environment	10500	Protection Of Environment - General expenses	$7,500.00	$5,589.00	$14,700.48	$9,111.48
10	Community Amenities	105	Protection Of Environment	10510	Donation to CRBA	$30,000.00	$30,000.00	$0.00	-$30,000.00
10	Community Amenities	106	Town Planning & Regional Development	10600	Expenses Relating to Town Planning & Regional Development	$10,000.00	$7,497.00	$0.00	-$7,497.00
10	Community Amenities	107	Other Community Amenities	10700	Expenses Relating to Other Community Amenities	$5,200.00	$3,888.00	$3,843.88	-$44.12
10	Community Amenities	107	Other Community Amenities	10704	Maintenance - Public Conveniences	$1,500.00	$1,107.00	$3,317.91	$2,210.91
10	Community Amenities	107	Other Community Amenities	10705	Maintenance - Cemetery	$5,675.00	$4,239.00	$1,464.21	-$2,774.79
11	Recreation & Culture	113	Other Recreation & Sport	11300	Overhead Expenses - Other Recreation & Sport	$76,000.00	$56,979.00	$59,237.69	$2,258.69
11	Recreation & Culture	113	Other Recreation & Sport	11301	Income Relating to Other Recreation & Sport	-$750.00	-$549.00	$0.00	$549.00
11	Recreation & Culture	113	Other Recreation & Sport	11304	Maintenance - Parks and Reserves	$121,500.00	$91,116.00	$77,218.70	-$13,897.30
11	Recreation & Culture	113	Other Recreation & Sport	11305	Maintenance - Murchison Sports Club	$37,551.00	$28,134.00	$70,820.34	$42,686.34
11	Recreation & Culture	113	Other Recreation & Sport	11306	Maintenance - Polocrosse fields	$15,050.00	$11,295.00	$24,105.13	$12,810.13
11	Recreation & Culture	113	Other Recreation & Sport	11307	Maintenance - Sports Toilet Block - Op Exp	$6,220.00	$4,653.00	$3,421.47	-$1,231.53
11	Recreation & Culture	113	Other Recreation & Sport	11308	Insurance - Other Recreation & Sport	$400.00	$297.00	$830.85	$533.85
11	Recreation & Culture	113	Other Recreation & Sport	11309	Arborist expenses - Parks and Reserves	$12,500.00	$9,369.00	$184.00	-$9,185.00
11	Recreation & Culture	114	Television And Rebroadcasting	11400	Expenses Relating to Television and Rebroadcasting	$16,750.00	$12,555.00	$12,556.78	$1.78
11	Recreation & Culture	115	Libraries	11500	Expenses Relating to Libraries	$1,700.00	$1,260.00	$1,240.00	-$20.00
11	Recreation & Culture	116	Other Culture	11600	Depreciation - Other Culture	$23,500.00	$17,613.00	$13,561.66	-$4,051.34
11	Recreation & Culture	116	Other Culture	11601	Income Relating to Other Culture	-$1,000.00	-$747.00	$0.00	$747.00
11	Recreation & Culture	116	Other Culture	11602	Maintenance - Museum	$10,002.00	$7,488.00	$2,214.16	-$5,273.84
11	Recreation & Culture	116	Other Culture	11604	Maintenance - Museum Cottage	$11,810.00	$8,847.00	$15,958.74	$7,111.74
11	Recreation & Culture	116	Other Culture	11605	Expenses Relating to Other Culture	$10,000.00	$7,497.00	$0.00	-$7,497.00
12	Transport	122	Streets, Roads, Bridges & Depot Maintenance	12200	Depreciation Expense - Streets, Roads, Bridges & Depot	$2,430,371.00	$1,822,761.00	$1,886,899.84	$64,138.84
12	Transport	122	Streets, Roads, Bridges & Depot Maintenance	12202	Street Lighting Maintenance - Op Exp	$8,500.00	$6,372.00	$5,817.29	-$554.71
12	Transport	122	Streets, Roads, Bridges & Depot Maintenance	12203	Maintenance - General	$822,000.00	$679,030.00	$1,107,945.18	$428,915.18
12	Transport	122	Streets, Roads, Bridges & Depot Maintenance	12204	Maintenance - Depot	$63,425.00	$47,556.00	$57,807.40	$10,251.40
12	Transport	122	Streets, Roads, Bridges & Depot Maintenance	12205	Maintenance - Heavy Road	$155,000.00	$116,244.00	$0.00	-$116,244.00
12	Transport	122	Streets, Roads, Bridges & Depot Maintenance	12206	Traffic Signs Maintenance	$15,000.00	$11,250.00	$234.00	-$11,016.00
12	Transport	122	Streets, Roads, Bridges & Depot Maintenance	12207	Bridges Maintenance	$6,000.00	$4,500.00	$5,762.85	$1,262.85
12	Transport	122	Streets, Roads, Bridges & Depot Maintenance	12208	Rehab Gravel Pits	$39,150.00	$29,349.00	$0.00	-$29,349.00
12	Transport	122	Streets, Roads, Bridges & Depot Maintenance	12209	Maintenance - CSIRO Beringarra-Pindar Road	$87,500.00	$65,619.00	$0.00	-$65,619.00
12	Transport	122	Streets, Roads, Bridges & Depot Maintenance	12210	Bunding of old Roads	$80,000.00	$59,994.00	$79,866.34	$19,872.34
12	Transport	122	Streets, Roads, Bridges & Depot Maintenance	12212	Grant - MRWA Direct	-$215,253.00	-$161,433.00	-$215,253.00	-$53,820.00
12	Transport	122	Streets, Roads, Bridges & Depot Maintenance	12213	Grant - MRWA Specific	-$120,000.00	-$90,000.00	-$72,667.00	$17,333.00
12	Transport	122	Streets, Roads, Bridges & Depot Maintenance	12216	Grant - Roads to Recovery	-$565,000.00	-$423,747.00	-$332,000.00	$91,747.00
12	Transport	122	Streets, Roads, Bridges & Depot Maintenance	12219	Grant - Wandrra Flood Damage	-$9,382,887.00	-$7,037,163.00	-$4,537,387.61	$2,499,775.39

Prog	Programme Description	SP	Sub-Programme Description	COA	Description	Current Budget	YTD Budget	YTD Actual	Variance ($)
12	Transport	122	Streets, Roads, Bridges & Depot Maintenance	12220	Income Relating to Transport	-$1,000.00	-$747.00	-$716.59	$30.41
12	Transport	122	Streets, Roads, Bridges & Depot Maintenance	12223	Maintenance/Improvements - Grids	$46,370.00	$34,758.00	$105,395.67	$70,637.67
12	Transport	122	Streets, Roads, Bridges & Depot Maintenance	12227	Loan Interest Payable	$12,500.00	$9,369.00	$19,922.43	$10,553.43
12	Transport	122	Streets, Roads, Bridges & Depot Maintenance	12228	Flood Damage January 2018	$2,611,651.00	$1,958,724.00	$2,018,009.20	$59,285.20
12	Transport	122	Streets, Roads, Bridges & Depot Maintenance	12229	Flood Damage April 2019	$7,000,000.00	$5,249,997.00	$40,183.44	-$5,209,813.56
12	Transport	122	Streets, Roads, Bridges & Depot Maintenance	12239	Contribution Beringarra / Pindar Roads	-$106,952.00	-$80,217.00	-$3,844.11	$76,372.89
12	Transport	122	Streets, Roads, Bridges & Depot Maintenance	12241	Administration Expenses - Streets, Roads, Bridges & Depot	$399,000.00	$299,250.00	$268,821.85	-$30,428.15
12	Transport	123	Road Plant Purchases	12347	Loss on Sale of Assets - Rd Plant Purch - Op Exp	$109,011.00	$81,756.00	$0.00	-$81,756.00
12	Transport	123	Road Plant Purchases	12367	Profit on Sale of Assets - Rd Plant Purch - Op Inc	-$9,439.00	-$9,439.00	$0.00	$9,439.00
12	Transport	126	Aerodromes	12604	Airport Maintenance	$108,700.00	$81,513.00	$76,100.57	-$5,412.43
12	Transport	126	Aerodromes	12608	Depreciation - Airstrip	$0.00	$0.00	$9,203.41	$9,203.41
13	Economic Services	131	Rural Services	13101	Vermin Control	$15,000.00	$11,241.00	$6,300.00	-$4,941.00
13	Economic Services	131	Rural Services	13102	Ammunition Expenditure	$1,000.00	$747.00	$1,276.37	$529.37
13	Economic Services	131	Rural Services	13105	Rural Services Income	-$2,000.00	-$1,494.00	-$1,550.76	-$56.76
13	Economic Services	132	Tourism & Area Promotion	13200	Expenses Relating to Tourism & Area Promotion	$42,450.00	$31,824.00	$26,068.88	-$5,755.12
13	Economic Services	136	Other Economic Services	13600	Expenses Relating to Other Economic Services	$115,800.00	$86,841.00	$74,221.70	-$12,619.30
13	Economic Services	136	Other Economic Services	13601	Settlement Water Supply	$30,000.00	$22,473.00	$16,677.78	-$5,795.22
13	Economic Services	136	Other Economic Services	13602	Settlement Power Generation	$210,000.00	$157,473.00	$48,188.62	-$109,284.38
13	Economic Services	136	Other Economic Services	13603	Settlement Freight Service	$95,175.00	$71,361.00	$64,008.47	-$7,352.53
13	Economic Services	136	Other Economic Services	13604	Roadhouse Expenses	$50,200.00	$37,638.00	$67,356.90	$29,718.90
13	Economic Services	136	Other Economic Services	13605	Roadhouse Fuel Purchases	$255,000.00	$191,250.00	$166,268.65	-$24,981.35
13	Economic Services	136	Other Economic Services	13606	Roadhouse Retainer	$13,000.00	$9,747.00	$500.00	-$9,247.00
13	Economic Services	136	Other Economic Services	13607	Income Relating to Other Economic Services	$0.00	$0.00	-$8,574.45	-$8,574.45
13	Economic Services	136	Other Economic Services	13608	Roadhouse Fuel Sales	-$250,000.00	-$187,497.00	-$187,285.88	$211.12
13	Economic Services	136	Other Economic Services	13640	Roadhouse - Housing Expenses	$13,400.00	$10,035.00	$684.93	-$9,350.07
13	Economic Services	136	Other Economic Services	13648	Depreciation - Other Economic Services	$17,500.00	$13,113.00	$11,153.19	-$1,959.81
14	Other Property & Services	142	Public Works Overheads	14200	Plant Expenses Relating to Public Works Overheads	$18,950.00	$14,193.00	$199.92	-$13,993.08
14	Other Property & Services	142	Public Works Overheads	14201	Income Relating to Public Works Overheads	-$3,000.00	-$2,250.00	$0.00	$2,250.00
14	Other Property & Services	142	Public Works Overheads	14202	Sick Leave Expense	$34,750.00	$26,055.00	$15,916.73	-$10,138.27
14	Other Property & Services	142	Public Works Overheads	14203	Annual & Long Service Leave Works Expense	$69,475.00	$52,101.00	$61,487.95	$9,386.95
14	Other Property & Services	142	Public Works Overheads	14204	Protective Clothing - Outside Staff	$2,500.00	$1,872.00	$1,387.00	-$485.00
14	Other Property & Services	142	Public Works Overheads	14205	Depot Office - Works Salaries & Wages	$80,000.00	$60,003.00	$59,413.99	-$589.01
14	Other Property & Services	142	Public Works Overheads	14206	Consultant Expenses - Works Program	$25,000.00	$18,747.00	$0.00	-$18,747.00
14	Other Property & Services	142	Public Works Overheads	14207	Overheads Allocated to Works	-$983,850.00	-$737,883.00	-$712,736.49	$25,146.51
14	Other Property & Services	142	Public Works Overheads	14211	Camp Expenses	$22,500.00	$16,875.00	$2,091.58	-$14,783.42
14	Other Property & Services	142	Public Works Overheads	14212	Staff Training/Meetings/OSH	$26,000.00	$19,494.00	$23,033.12	$3,539.12
14	Other Property & Services	142	Public Works Overheads	14213	TOIL - Works	$500.00	$369.00	-$3,905.13	-$4,274.13
14	Other Property & Services	142	Public Works Overheads	14214	Public Holidays - Works	$48,362.00	$36,270.00	$17,247.50	-$19,022.50
14	Other Property & Services	142	Public Works Overheads	14215	Admin Costs Allocated to Works	$275,850.00	$206,883.00	$186,006.20	-$20,876.80
14	Other Property & Services	142	Public Works Overheads	14216	Housing Costs Allocated to Works	$265,000.00	$198,747.00	$182,573.71	-$16,173.29
14	Other Property & Services	142	Public Works Overheads	14217	Superannuation - Public Works Overheads	$130,960.00	$98,217.00	$85,658.42	-$12,558.58
14	Other Property & Services	142	Public Works Overheads	14220	Insurance - Works	$24,000.00	$18,000.00	$23,994.36	$5,994.36
14	Other Property & Services	143	Plant Operation Costs	14221	Rebates and reimbursements - Plant	$0.00	$0.00	-$272.73	-$272.73
14	Other Property & Services	143	Plant Operation Costs	14302	Insurance - Plant	$33,000.00	$24,750.00	$28,922.21	$4,172.21
14	Other Property & Services	143	Plant Operation Costs	14303	Fuel & Oils	$360,000.00	$270,000.00	$289,569.72	$19,569.72
14	Other Property & Services	143	Plant Operation Costs	14304	Tyres and Tubes	$18,000.00	$13,500.00	$24,924.38	$11,424.38
14	Other Property & Services	143	Plant Operation Costs	14305	Parts & Repairs	$198,800.00	$149,076.00	$96,654.82	-$52,421.18
14	Other Property & Services	143	Plant Operation Costs	14306	Internal Repair Wages	$73,680.00	$55,260.00	$57,250.78	$1,990.78
14	Other Property & Services	143	Plant Operation Costs	14307	Licences - Plant	$6,500.00	$4,869.00	$4,400.37	-$468.63
14	Other Property & Services	143	Plant Operation Costs	14308	Depreciation - Plant	$335,000.00	$251,244.00	$260,312.25	$9,068.25
14	Other Property & Services	143	Plant Operation Costs	14309	Plant Operation Costs Allocated to Works	-$948,000.00	-$711,000.00	-$556,334.12	$154,665.88
14	Other Property & Services	143	Plant Operation Costs	14312	Plant Expenses - Tools & Minor Equipment	$8,000.00	$5,994.00	$8,036.68	$2,042.68

Prog	Programme Description	SP	Sub-Programme Description	COA	Description	Current Budget	YTD Budget	YTD Actual	Variance ($)
14	Other Property & Services	144	Stock Fuels & Oils	14404	Diesel Fuel Rebate	-$85,000.00	-$63,747.00	-$47,452.00	$16,295.00
04	Governance	145	Administration	14500	General Office and Administration ExpensesExpenses	$25,000.00	$18,729.00	$7,091.65	-$11,637.35
04	Governance	145	Administration	14501	Administration Office Maintenance	$49,450.00	$37,062.00	$27,066.29	-$9,995.71
04	Governance	145	Administration	14502	Workers Compensation Premiums- Administration	$12,000.00	$9,000.00	$9,690.00	$690.00
04	Governance	145	Administration	14503	IT Expense	$70,000.00	$52,488.00	$52,672.43	$184.43
04	Governance	145	Administration	14504	Telecommunications - Admin	$22,800.00	$17,091.00	$16,723.68	-$367.32
04	Governance	145	Administration	14505	Travel & Accommodation - Admin	$10,000.00	$7,488.00	$800.00	-$6,688.00
04	Governance	145	Administration	14506	Legal Expenses Administration	$10,000.00	$7,497.00	$10,560.66	$3,063.66
04	Governance	145	Administration	14507	Training/Conference Expenses - Admin	$15,000.00	$11,250.00	$7,135.10	-$4,114.90
04	Governance	145	Administration	14508	Printing & Stationery - Admin	$12,500.00	$9,369.00	$8,398.56	-$970.44
04	Governance	145	Administration	14509	Fringe Benefits Tax - Admin	$32,500.00	$24,372.00	-$2.00	-$24,374.00
04	Governance	145	Administration	14510	Depreciation - Admin	$27,433.00	$20,565.00	$19,037.08	-$1,527.92
04	Governance	145	Administration	14511	Staff Uniform - Admin	$2,000.00	$1,494.00	$1,111.06	-$382.94
04	Governance	145	Administration	14512	Income relating to Administration	-$12,500.00	-$9,369.00	-$8,612.99	$756.01
04	Governance	145	Administration	14517	Insurance - Administration	$37,500.00	$28,125.00	$45,258.67	$17,133.67
04	Governance	145	Administration	14518	Salaries - Administration	$416,332.00	$312,246.00	$251,077.76	-$61,168.24
04	Governance	145	Administration	14519	Staff Appointment Expenses	$15,000.00	$11,250.00	$12,538.61	$1,288.61
04	Governance	145	Administration	14520	Superannuation	$60,368.00	$45,270.00	$39,723.47	-$5,546.53
04	Governance	145	Administration	14521	Audit Fees	$50,000.00	$37,494.00	$37,350.00	-$144.00
04	Governance	145	Administration	14522	Consultancy Fees	$110,000.00	$82,494.00	$87,073.09	$4,579.09
04	Governance	145	Administration	14523	Remote Accounting Charges	$37,500.00	$28,125.00	$44,900.00	$16,775.00
04	Governance	145	Administration	14524	Subscriptions	$25,000.00	$18,747.00	$22,910.36	$4,163.36
04	Governance	145	Administration	14525	Loss on Sale of Assets - Admin Plant Purchaes	$3,586.00	$2,682.00	$0.00	-$2,682.00
04	Governance	145	Administration	14550	Administration Allocated	-$1,030,500.00	-$772,875.00	-$701,116.47	$71,758.53
14	Other Property & Services	146	Salaries & Wages	14602	Gross Salaries & Wages	$1,337,258.00	$1,002,942.00	$926,668.02	-$76,273.98
14	Other Property & Services	146	Salaries & Wages	14603	Less Sal & Wages Allocated	-$1,337,258.00	-$1,002,942.00	-$918,343.92	$84,598.08

General Ledger Detail Trial Balance

Options : Year 19/20,To Month 09,By Programmes

Prog	Account	Description	SubProg	Opening Bal	Movement	Balance
Division	GEN					
01	1301000	Municipal Cash at Bank 146584	011	631,386.06	-391,450.22	239,935.84
01	1301020	Muni Short Term Investment 346033	011	965.80	129,629.80	130,595.60
01	1301030	Murchison Oasis Roadhouse (Fuel ATM) Acct Bank (Muni) 345989	011	1,484.04	8,236.21	9,720.25
01	1301060	CSIRO Road Account Bank (Muni) 395513	011	87,256.51	83.65	87,340.16
01	1301070	Muni Cash - Term Deposits	011	1,500,000.00	500,000.00	2,000,000.00
01	1301100	Reserve Funds	011	7,303,108.64	81,188.62	7,384,297.26
01	1302000	Rates Debtors	011	52,966.98	-960.30	52,006.68
01	1302040	ESL Rates Debtors	011	724.00	0.00	724.00
01	1302050	Excess Rates Received	011	-475.53	-3,083.42	-3,558.95
01	1303000	Sundry Debtors	011	595,910.59	-592,441.80	3,468.79
01	1303020	Contract Asset - Grant not received	011	2,353,388.60	-1,971,851.21	381,537.39
01	1304000	GST Input (Asset)	011	187,900.16	-254,862.72	-66,962.56
01	1306010	Accrued Income	011	10,571.00	-10,571.00	0.00
01	1306020	Accrued Interest	011	25,990.31	-25,990.31	0.00
01	1311000	Stock on hand - Ammunition	011	3,548.85	0.00	3,548.85
01	1311010	Stock on hand - Fuel - Depot Tank	011	48,109.80	40,364.44	88,474.24
01	1311020	Stock on hand - Fuel - Construction tank	011	15,198.44	-313.19	14,885.25
01	1311030	Stock on hand - Fuel - Maintenance tank	011	6,578.55	-122.55	6,456.00
01	1311040	Stock on hand - Fuel - ULP Roadhouse	011	9,208.80	-1,566.08	7,642.72
01	1311050	Stock on hand - Fuel - Diesel Roadhouse	011	15,416.40	11,924.20	27,340.60
01	1311070	Stock on hand - Oils & Grease	011	0.00	9,584.35	9,584.35
01	1311080	Stock on hand - History Books	011	481.25	0.00	481.25
01	1401000	Sundry Creditors Control	012	-927,519.78	797,352.15	-130,167.63
01	1401010	FESA ESL Liability	012	-9,357.60	0.00	-9,357.60
01	1401020	ESL Payments to FESA	012	11,485.80	3,906.00	15,391.80
01	1403000	Accrued Wages	012	-8,324.10	0.00	-8,324.10
01	1405000	GST Output (Liability)	012	-2,540.28	15,809.47	13,269.19
01	1405010	Withholding Tax (No ABN Number Quoted) - Liability	012	0.00	-46.50	-46.50
01	1406010	PAYG Tax Witheld	012	-26,569.75	-75,982.00	-102,551.75
01	1406040	FBT Liability	012	-8,328.00	8,328.00	0.00
01	1407000	Accrued Expenses	012	-13,269.80	8,328.00	-4,941.80
01	1411000	Loan Treasury - WANDRRA Liability - Current	012	-1,549,425.20	1,550,208.97	783.77
01	1411010	Loan Lability - Current - Plant	012	-1,100.62	0.00	-1,100.62
01	1421000	Provision for Annual Leave	012	-37,458.90	-14,196.81	-51,655.71
01	1422000	Provision for Long Service Leave Current	012	-27,011.62	0.00	-27,011.62
01	1504000	Non-Current Investments	013	17,805.27	0.00	17,805.27
01	1521000	Buildings & Improvements	013	5,663,166.36	0.00	5,663,166.36
01	1522000	Accumulated Depreciation Buildings & Improvements	013	-423,777.32	-147,251.34	-571,028.66
01	1523000	Furniture & Equipment	013	14,500.00	0.00	14,500.00
01	1524000	Accumulated Depreciation Furniture&Equip	013	-836.22	-1,701.68	-2,537.90
01	1525000	Plant & Equipment - Major	013	2,957,163.91	0.00	2,957,163.91
01	1525100	Plant & Equipment - Minor	013	122,030.00	0.00	122,030.00
01	1526000	Accumulated Depreciation Plant & Equip - Major	013	-341,351.80	-294,714.79	-636,066.59
01	1526010	Accumulated Depreciation Plant & Equip - Minor	013	-11,153.93	-9,577.31	-20,731.24
01	1531000	Works in Progress	013	6,535.48	0.00	6,535.48
01	1541000	Roads	013	88,679,971.41	0.00	88,679,971.41
01	1542000	Accumulated Depreciation Roads	013	-20,451,672.29	-1,826,289.11	-22,277,961.40
01	1543000	Other Buildings & Improvements	013	1,614,125.97	0.00	1,614,125.97
01	1544000	Accumulated Depreciation Other Buildings & Improvements	013	-197,535.61	-82,261.70	-279,797.31
01	1549000	Bridges	013	4,110,515.25	0.00	4,110,515.25
01	1550000	Accumulated Depreciation Bridges	013	-153,612.22	-38,438.23	-192,050.45

General Ledger Detail Trial Balance

Prog	Account	Description	SubProg	Opening Bal	Movement	Balance
01	1145460	Revenue Other Property & Services	013	-17,805.27	0.00	-17,805.27
01	1601000	Loan 1 Treasury - Dolly Liability - (Non Current)	014	-17,315.12	0.00	-17,315.12
01	1611000	Long Service Leave (Non Current)	014	-32,881.76	0.00	-32,881.76
01	1701000	Muni Accumulated Surplus	015	-25,743,878.65	0.00	-25,743,878.65
01	1710000	Asset Revaluation Reserve - Roads	015	-51,778,639.69	0.00	-51,778,639.69
01	1710010	Asset Revaluation Reserve - Land & Buildings	015	-5,397,025.76	0.00	-5,397,025.76
01	1710020	Asset Revaluation Reserve - Plant	015	-1,506,304.86	0.00	-1,506,304.86
01	1710040	Asset Revaluation Reserve - Bridges	015	-59,214.61	0.00	-59,214.61
01	1721000	Reserves Plant Replacement	015	-1,410,355.95	-12,864.51	-1,423,220.46
01	1722000	Reserves Leave	015	-135,708.93	-1,237.60	-136,946.53
01	1723000	Reserves Building	015	-502,893.11	-4,588.27	-507,481.38
01	1723500	Murchison Settlement Buildings & Facilities Reserve	015	-920,424.95	-8,396.88	-928,821.83
01	1724000	Reserve Term Deposit - Beringarra - Cue Road	015	-3,536,484.22	-50,249.44	-3,586,733.66
01	1728000	Reserve CSIRO Beringarra Pindar Road	015	-171,672.96	-1,565.53	-173,238.49
01	1729000	Reserve Flood Damage Repairs	015	-250,567.82	-2,286.39	-252,854.21
01	1731000	Road Sealing Reserve	015	-375,000.00	0.00	-375,000.00
Total	Balance Sheet			0.00	-2,659,917.03	-2,659,917.03
03	1031000	Overhead Expenses - Rate Revenue	031	0.00	18,018.67	18,018.67
03	1031020	Valuation Expenses and Title Searches Expense	031	0.00	199.00	199.00
03	1031050	Penalty Interest Raised on Rates	031	0.00	-341.47	-341.47
03	1032010	Grants Commission Grant Received - General	032	0.00	-1,084,847.25	-1,084,847.25
03	1032020	Grants Commission Grant Received- Roads	032	0.00	-308,368.50	-308,368.50
03	1032040	Interest Received - Municipal	032	0.00	-14,026.80	-14,026.80
03	1032050	Other General Purpose funding received	032	0.00	-0.02	-0.02
03	1032060	Interest Received - Reserve - Op Inc	032	0.00	-55,208.59	-55,208.59
Total	General Purpose Funding			0.00	-1,444,574.96	-1,444,574.96
04	1041000	Members Travelling Expenses paid	041	0.00	12,373.48	12,373.48
04	1041010	Members Conference Expenses	041	0.00	2,864.93	2,864.93
04	1041020	Council Election Expenses	041	0.00	1,168.00	1,168.00
04	1041030	President's Allowance paid	041	0.00	5,242.50	5,242.50
04	1041040	Members Refreshments & Receptions Expense	041	0.00	2,423.56	2,423.56
04	1041050	Members - Insurance	041	0.00	1,440.31	1,440.31
04	1041060	Members - Subscriptions, Donations	041	0.00	31,350.00	31,350.00
04	1041070	Deputy President's Allowance paid	041	0.00	1,312.50	1,312.50
04	1041080	Members Communications	041	0.00	4,660.00	4,660.00
04	1041090	Members Sitting Fees Paid	041	0.00	38,967.50	38,967.50
04	1041100	Civic Receptions Expense	041	0.00	600.57	600.57
04	1041110	Training Expenses of Members	041	0.00	8,010.23	8,010.23
04	1041130	Overhead Expenses - Members	041	0.00	120,610.62	120,610.62
04	1145000	General Office and Administration ExpensesExpenses	145	0.00	7,091.65	7,091.65
04	1145010	Administration Office Maintenance	145	0.00	27,066.29	27,066.29
04	1145020	Workers Compensation Premiums-Administration	145	0.00	9,690.00	9,690.00
04	1145030	IT Expense	145	0.00	52,672.43	52,672.43
04	1145040	Telecommunications - Admin	145	0.00	16,723.68	16,723.68
04	1145050	Travel & Accommodation - Admin	145	0.00	800.00	800.00
04	1145060	Legal Expenses Administration	145	0.00	10,560.66	10,560.66
04	1145070	Training/Conference Expenses - Admin	145	0.00	7,135.10	7,135.10

General Ledger Detail Trial Balance

Prog	Account	Description	SubProg	Opening Bal	Movement	Balance
04	1145080	Printing & Stationery - Admin	145	0.00	8,398.56	8,398.56
04	1145090	Fringe Benefits Tax - Admin	145	0.00	-2.00	-2.00
04	1145100	Depreciation - Admin	145	0.00	19,037.08	19,037.08
04	1145110	Staff Uniform - Admin	145	0.00	1,111.06	1,111.06
04	1145170	Insurance - Administration	145	0.00	45,258.67	45,258.67
04	1145180	Salaries - Administration	145	0.00	251,077.76	251,077.76
04	1145190	Staff Appointment Expenses	145	0.00	12,538.61	12,538.61
04	1145200	Superannuation	145	0.00	39,723.47	39,723.47
04	1145210	Audit Fees	145	0.00	37,350.00	37,350.00
04	1145220	Consultancy Fees	145	0.00	87,073.09	87,073.09
04	1145230	Remote Accounting Charges	145	0.00	44,900.00	44,900.00
04	1145240	Subscriptions	145	0.00	22,910.36	22,910.36
04	1145500	Administration Allocated	145	0.00	-701,116.47	-701,116.47
04	1145120	Income relating to Administration	145	0.00	-8,612.99	-8,612.99
04	1145510	Transfer to Reserves - Staff Leave Entitlements	145	0.00	1,237.60	1,237.60
Total	Governance			0.00	223,648.81	223,648.81
05	1051000	Overhead Expenses - Fire Prevention	051	0.00	41,704.08	41,704.08
05	1051010	Insurance - Fire Prevention	051	0.00	4,192.80	4,192.80
05	1051050	Vehicle Expenses - Fire Prevention	051	0.00	266.67	266.67
05	1051060	Equipment & Consumables - Fire Prevention	051	0.00	1,026.09	1,026.09
05	1051020	Income Relating to Fire Prevention	051	0.00	-9,376.50	-9,376.50
05	1051210	Grant Revenue - Fire Prevention	051	0.00	-49,794.59	-49,794.59
05	1051030	Cap-Ex - Purchase Buildings & Improvements - Fire Prevention	051	0.00	50,753.33	50,753.33
05	1052000	Expenses Relating to Animal Control	052	0.00	13,143.31	13,143.31
05	1052020	Dog Registration Fee Income	052	0.00	-360.00	-360.00
05	1053070	CESM Program Expenses	053	0.00	7,962.40	7,962.40
05	1053090	COVID-19 Pandemic 2020 Expenses	053	0.00	544.78	544.78
Total	Law, Order & Public Safety			0.00	60,062.37	60,062.37
07	1074000	Expenses Relating to Preventative Services - Administration & Inspection	074	0.00	4,047.53	4,047.53
07	1074040	Analytical Expenses	074	0.00	360.00	360.00
07	1074010	Income Relating to Preventative Services - Administration & Inspection	074	0.00	-236.00	-236.00
07	1075000	Expenses Relating to Preventative Services - Pest Control	075	0.00	512.73	512.73
07	1077000	Medical Centre Expenses	077	0.00	363.97	363.97
07	1077010	Donation RFDS	077	0.00	3,000.00	3,000.00
07	1077020	Maintain Patient Transfer Vehicle	077	0.00	2,413.79	2,413.79
Total	Health			0.00	10,462.02	10,462.02
09	1091010	Maintenance 2 Office Road (CEO)	091	0.00	46,633.30	46,633.30
09	1091020	Maintenance 4A Kurara Way	091	0.00	3,478.58	3,478.58
09	1091030	Maintenance 4B Kurara Way	091	0.00	29,478.45	29,478.45
09	1091040	Maintenance 6 Kurara Way	091	0.00	5,684.27	5,684.27
09	1091050	Maintenance 8 Kurara Way	091	0.00	5,824.28	5,824.28
09	1091060	Maintenance 10A Kurara Way	091	0.00	3,597.55	3,597.55
09	1091070	Maintenance 10B Kurara Way	091	0.00	13,648.62	13,648.62
09	1091080	Maintenance 12A Kurara Way	091	0.00	3,895.00	3,895.00
09	1091090	Maintenance 12B Kurara Way	091	0.00	4,131.39	4,131.39
09	1091100	Maintenance 14 Mulga Cres	091	0.00	13,194.24	13,194.24
09	1091110	Maintenance 16 Mulga Cres	091	0.00	5,599.98	5,599.98

General Ledger Detail Trial Balance

Prog	Account	Description	SubProg	Opening Bal	Movement	Balance
09	1091130	Staff House Costs Allocated to Works	091	0.00	-182,573.71	-182,573.71
09	1091140	Staff Housing Costs - Other Expenses	091	0.00	47,408.05	47,408.05
09	1091210	Income 2 Office Road (CEO)	091	0.00	-255.00	-255.00
09	1091220	Income 4A Kurara Way	091	0.00	-300.00	-300.00
09	1091230	Income 4B Kurara Way	091	0.00	-195.00	-195.00
09	1091240	Income 6 Kurara Way	091	0.00	-300.00	-300.00
09	1091250	Income 8 Kurara Way	091	0.00	-285.00	-285.00
09	1091260	Income 10A Kurara Way	091	0.00	-300.00	-300.00
09	1091270	Income 10B Kurara Way	091	0.00	-300.00	-300.00
09	1091280	Income 12A Kurara Way	091	0.00	-300.00	-300.00
09	1091290	Income 12B Kurara Way	091	0.00	-300.00	-300.00
09	1091300	Income 14 Mulga Cres	091	0.00	-300.00	-300.00
09	1091310	Income 16 Mulga Cres	091	0.00	-165.00	-165.00
09	1091340	Cap-Ex - Buildings & Improvements - Staff Housing	091	0.00	247,784.14	247,784.14
09	1091510	Transfer to Reserves - Buildings	091	0.00	4,588.27	4,588.27
Total	Housing			0.00	249,372.41	249,372.41
10	1101000	Expenses Relating to Sanitation - Household Refuse	101	0.00	15,798.58	15,798.58
10	1105000	Protection Of Environment - General expenses	105	0.00	14,700.48	14,700.48
10	1107000	Expenses Relating to Other Community Amenities	107	0.00	3,843.88	3,843.88
10	1107040	Maintenance - Public Conveniences	107	0.00	3,317.91	3,317.91
10	1107050	Maintenance - Cemetery	107	0.00	1,464.21	1,464.21
Total	Community Amenities			0.00	39,125.06	39,125.06
11	1113000	Overhead Expenses - Other Recreation & Sport	113	0.00	59,237.69	59,237.69
11	1113040	Maintenance - Parks and Reserves	113	0.00	77,218.70	77,218.70
11	1113050	Maintenance - Murchison Sports Club	113	0.00	70,820.34	70,820.34
11	1113060	Maintenance - Polocrosse fields	113	0.00	24,105.13	24,105.13
11	1113070	Maintenance - Sports Toilet Block - Op Exp	113	0.00	3,421.47	3,421.47
11	1113080	Insurance - Other Recreation & Sport	113	0.00	830.85	830.85
11	1113090	Arborist expenses - Parks and Reserves	113	0.00	184.00	184.00
11	1114000	Expenses Relating to Television and Rebroadcasting	114	0.00	12,556.78	12,556.78
11	1115000	Expenses Relating to Libraries	115	0.00	1,240.00	1,240.00
11	1116000	Depreciation - Other Culture	116	0.00	13,561.66	13,561.66
11	1116020	Maintenance - Museum	116	0.00	2,214.16	2,214.16
11	1116040	Maintenance - Museum Cottage	116	0.00	15,958.74	15,958.74
Total	Recreation & Culture			0.00	281,349.52	281,349.52
12	1121010	Cap-Ex - Roads Construction	121	0.00	178,462.35	178,462.35
12	1121030	Cap-Ex - MRWA Project Construction	121	0.00	69,356.20	69,356.20
12	1121040	Cap-Ex - Roads to Recovery Construction	121	0.00	540,434.84	540,434.84
12	1121080	Cap-Ex - Grids	121	0.00	80.58	80.58
12	1121120	Cap-Ex - Other funding - Road Construction	121	0.00	4,704.00	4,704.00
12	1121510	Transfer to Reserves - Berringarra - Cue Road reinstatement	121	0.00	50,249.44	50,249.44
12	1121800	Cap-Ex - Roads Construction - Road Contributions	121	0.00	362,735.06	362,735.06
12	1122000	Depreciation Expense - Streets, Roads, Bridges & Depot	122	0.00	1,886,899.84	1,886,899.84
12	1122020	Street Lighting Maintenance - Op Exp	122	0.00	5,817.29	5,817.29

General Ledger Detail Trial Balance

Prog	Account	Description	SubProg	Opening Bal	Movement	Balance
12	1122030	Maintenance - General	122	0.00	1,107,945.18	1,107,945.18
12	1122040	Maintenance - Depot	122	0.00	57,807.40	57,807.40
12	1122060	Traffic Signs Maintenance	122	0.00	234.00	234.00
12	1122070	Bridges Maintenance	122	0.00	5,762.85	5,762.85
12	1122100	Bunding of old Roads	122	0.00	79,866.34	79,866.34
12	1122230	Maintenance/Improvements - Grids	122	0.00	105,395.67	105,395.67
12	1122270	Loan Interest Payable	122	0.00	19,922.43	19,922.43
12	1122280	Flood Damage January 2018	122	0.00	2,018,009.20	2,018,009.20
12	1122290	Flood Damage April 2019	122	0.00	40,183.44	40,183.44
12	1122410	Administration Expenses - Streets, Roads, Bridges & Depot	122	0.00	268,821.85	268,821.85
12	1122120	Grant - MRWA Direct	122	0.00	-215,253.00	-215,253.00
12	1122130	Grant - MRWA Specific	122	0.00	-72,667.00	-72,667.00
12	1122160	Grant - Roads to Recovery	122	0.00	-332,000.00	-332,000.00
12	1122190	Grant - Wandrra Flood Damage	122	0.00	-4,537,387.61	-4,537,387.61
12	1122200	Income Relating to Transport	122	0.00	-716.59	-716.59
12	1122390	Contribution Beringarra / Pindar Roads	122	0.00	-3,844.11	-3,844.11
12	1122510	Transfer to Reserves - Flood Damage Repairs	122	0.00	2,286.39	2,286.39
12	1122520	Transfer to Reserves - Berringarra - Pindar Rd - CSIRO	122	0.00	1,565.53	1,565.53
12	1123020	Cap-Ex - Purchase Major Plant & Equipment - Road Plant Purchases	123	0.00	1,084,380.36	1,084,380.36
12	1123050	Transfer to Reserves - Plant Replacement	123	0.00	12,864.51	12,864.51
12	1123610	Cap-Ex - Principal repayment - Loan - Plant	123	0.00	545.77	545.77
12	1126040	Airport Maintenance	126	0.00	76,100.57	76,100.57
12	1126080	Depreciation - Airstrip	126	0.00	9,203.41	9,203.41
Total	Transport			0.00	2,827,766.19	2,827,766.19
13	1131010	Vermin Control	131	0.00	6,300.00	6,300.00
13	1131020	Ammunition Expenditure	131	0.00	1,276.37	1,276.37
13	1131050	Rural Services Income	131	0.00	-1,550.76	-1,550.76
13	1132000	Expenses Relating to Tourism & Area Promotion	132	0.00	26,068.88	26,068.88
13	1136000	Expenses Relating to Other Economic Services	136	0.00	74,221.70	74,221.70
13	1136010	Settlement Water Supply	136	0.00	16,677.78	16,677.78
13	1136020	Settlement Power Generation	136	0.00	48,188.62	48,188.62
13	1136030	Settlement Freight Service	136	0.00	64,008.47	64,008.47
13	1136040	Roadhouse Expenses	136	0.00	67,356.90	67,356.90
13	1136050	Roadhouse Fuel Purchases	136	0.00	166,268.65	166,268.65
13	1136060	Roadhouse Retainer	136	0.00	500.00	500.00
13	1136400	Roadhouse - Housing Expenses	136	0.00	684.93	684.93
13	1136480	Depreciation - Other Economic Services	136	0.00	11,153.19	11,153.19
13	1136070	Income Relating to Other Economic Services	136	0.00	-8,574.45	-8,574.45
13	1136080	Roadhouse Fuel Sales	136	0.00	-187,285.88	-187,285.88
13	1136120	Transfer to Reserves - Settlement Buildings and Facilities	136	0.00	8,396.88	8,396.88
13	1136160	Cap-Ex - Purchase Major Plant - Other Economic Services	136	0.00	1,548.01	1,548.01
Total	Economic Services			0.00	295,239.29	295,239.29
14	1142000	Plant Expenses Relating to Public Works Overheads	142	0.00	199.92	199.92
14	1142020	Sick Leave Expense	142	0.00	15,916.73	15,916.73
14	1142030	Annual & Long Service Leave Works Expense	142	0.00	61,487.95	61,487.95
14	1142040	Protective Clothing - Outside Staff	142	0.00	1,387.00	1,387.00

General Ledger Detail Trial Balance

Prog	Account	Description	SubProg	Opening Bal	Movement	Balance
14	1142050	Depot Office - Works Salaries & Wages	142	0.00	59,413.99	59,413.99
14	1142070	Overheads Allocated to Works	142	0.00	-712,736.49	-712,736.49
14	1142110	Camp Expenses	142	0.00	2,091.58	2,091.58
14	1142120	Staff Training/Meetings/OSH	142	0.00	23,033.12	23,033.12
14	1142130	TOIL - Works	142	0.00	-3,905.13	-3,905.13
14	1142140	Public Holidays - Works	142	0.00	17,247.50	17,247.50
14	1142150	Admin Costs Allocated to Works	142	0.00	186,006.20	186,006.20
14	1142160	Housing Costs Allocated to Works	142	0.00	182,573.71	182,573.71
14	1142170	Superannuation - Public Works Overheads	142	0.00	85,658.42	85,658.42
14	1142200	Insurance - Works	142	0.00	23,994.36	23,994.36
14	1143020	Insurance - Plant	143	0.00	28,922.21	28,922.21
14	1143030	Fuel & Oils	143	0.00	289,569.72	289,569.72
14	1143040	Tyres and Tubes	143	0.00	24,924.38	24,924.38
14	1143050	Parts & Repairs	143	0.00	96,654.82	96,654.82
14	1143060	Internal Repair Wages	143	0.00	57,250.78	57,250.78
14	1143070	Licences - Plant	143	0.00	4,400.37	4,400.37
14	1143080	Depreciation - Plant	143	0.00	260,312.25	260,312.25
14	1143090	Plant Operation Costs Allocated to Works	143	0.00	-556,334.12	-556,334.12
14	1143120	Plant Expenses - Tools & Minor Equipment	143	0.00	8,036.68	8,036.68
14	1142210	Rebates and reimbursements - Plant	143	0.00	-272.73	-272.73
14	1144040	Diesel Fuel Rebate	144	0.00	-47,452.00	-47,452.00
14	1146020	Gross Salaries & Wages	146	0.00	926,668.02	926,668.02
14	1146030	Less Sal & Wages Allocated	146	0.00	-918,343.92	-918,343.92
Total	Other Property & Services			0.00	116,705.32	116,705.32
21	1210010	Trust Cash at Bank 146592	210	6,967.77	1,416.60	8,384.37
21	1210030	Murchison Community Trust Fund Account 384371	210	29,598.56	28.35	29,626.91
21	1210040	Murchison Community Fund Trust Term Deposit 466553	210	377,335.68	2,120.94	379,456.62
21	1210110	Trust Police Licensing - Payments	210	55,458.05	7,128.50	62,586.55
21	1210120	Trust Police Licensing - Receipts	210	-55,475.75	-8,084.10	-63,559.85
21	1210130	Trust BCITF Training Levy - Payments	210	676.10	0.00	676.10
21	1210140	Trust BCITF Training Levy - Receipts	210	-676.10	0.00	-676.10
21	1210150	Trust MSC Social Club - Payments	210	21,535.43	0.00	21,535.43
21	1210160	Trust MSC Social Club - Receipts	210	-21,535.43	0.00	-21,535.43
21	1210170	Trust Nomination Deposits - Payments	210	800.00	240.00	1,040.00
21	1210180	Trust Nomination Deposits - Receipts	210	-800.00	-240.00	-1,040.00
21	1210190	Trust Bonds - Payments	210	136,740.00	1,000.00	137,740.00
21	1210200	Trust Bonds - Receipts	210	-143,690.07	-700.00	-144,390.07
21	1210210	Trust Murchison Community Fund - Payments	210	55.00	0.00	55.00
21	1210220	Trust Murchison Community Fund - Receipts	210	-406,989.24	-2,149.29	-409,138.53
Total	Trust			0.00	761.00	761.00
Total for division	GEN			0.00	0.00	0.00
Grand Total				0.00	0.00	0.00

Term Deposits held by the Shire of Murchison

The following Term deposits are currently held as at 31st March 2020:

Municipal

Term Deposit	246829	$1,000,000	1.46%	Maturity 14/05/2020
Term Deposit	246810	$1,000,000	1.41%	Maturity 14/04/2020

Trust - Crosslands Murchison Community Fund

Term Deposit	466553	$382,792.16	1.33%	Maturity 25/08/2020

Reserve

Term Deposit	468161	$3,537,548.37	1.43%	Maturity 21/05/2020
(Beringarra Cue Road Reserve)				
Term Deposit	529817	$500,000	1.44%	Maturity 08/05/2020
Term Deposit	531458	$750,000	1.43%	Maturity 28/04/2020
Term Deposit	531466	$1,000,000	1.30%	Maturity 29/09/2020
Term Deposit	011720	$1,000,000	1.95%	Maturity 25/06/2020

murchisonshire
Ancient land under brilliant skies

Monthly Management Financial Report

Period Ending

30 April 2020

1 **Monthly Financial Report** ***to be provided when available****

2 **Statement of Financial Position**

3 **Operating Statement by Program**

4 **Operating Statement by Type**

5 **Account Listing Schedules**

6 **Trial Balance**

7 **Term Deposits**

The Local Government (Financial Management) Regulations 1996 Regulation 34 requires that A local government is to prepare each month a statement of financial activity reporting on the sources and applications of funds, as set out in the annual budget under regulation 22(1)(d) for that month in the following detail:

(a) Annual budget estimates, taking into account any expenditure incurred for an additional purpose under section 6.8(1) (b) or (c);
(b) Budget estimates to the end of month to which the statement relates;
(c) Actual amounts of expenditure, revenue and income to the end of the month to which the statement relates;
(d) Material variances between the comparable amounts referred to in paragraphs (b) and
(e) The net current assets at the end of the month to which the statement relates.

SHIRE OF MURCHISON

MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the period ending 30 April 2020

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

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MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 30 APRIL 2020

SUMMARY INFORMATION

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 19 May 2020

BASIS OF PREPARATION

REPORT PURPOSE

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

BASIS OF ACCOUNTING

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities and to the extent they are not in-consistent with the *Local Government Act 1995* and accompanying regulations), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the *Local Government Act 1995* and accompanying regulations. Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise.

Except for cash flow and rate setting information, the report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

THE LOCAL GOVERNMENT REPORTING ENTITY

All Funds through which the Council controls resources to carry on its functions have been included in this statement. In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated. All monies held in the Trust Fund are excluded from the statement.

SIGNIFICANT ACCOUNTING POLICES

GOODS AND SERVICES TAX

Revenues, expenses and assets are recognised net of the amount of 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. Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

CRITICAL ACCOUNTING ESTIMATES

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

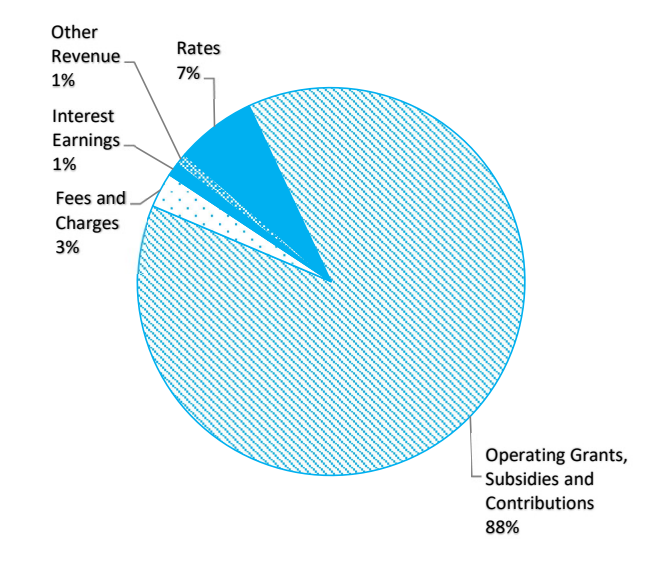
ROUNDING OFF FIGURES

All figures shown in this statement are rounded to the nearest dollar.

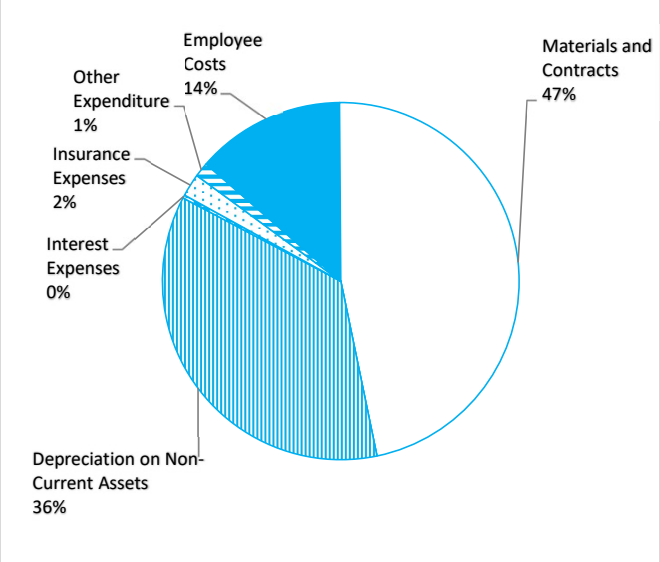
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 30 APRIL 2020

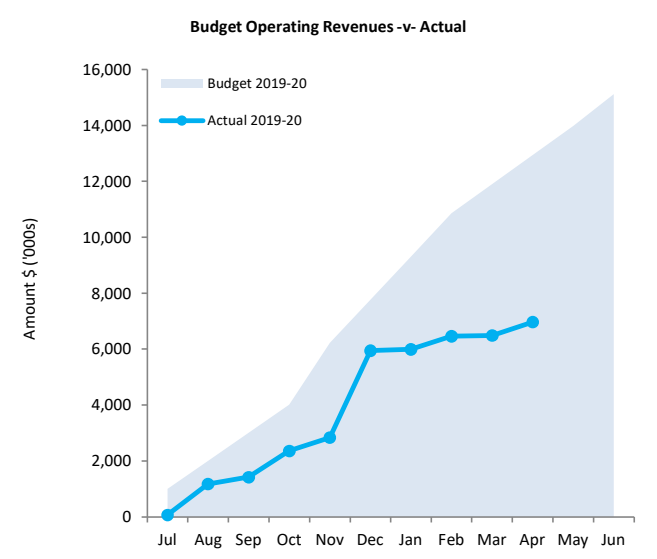
SUMMARY INFORMATION - GRAPHS

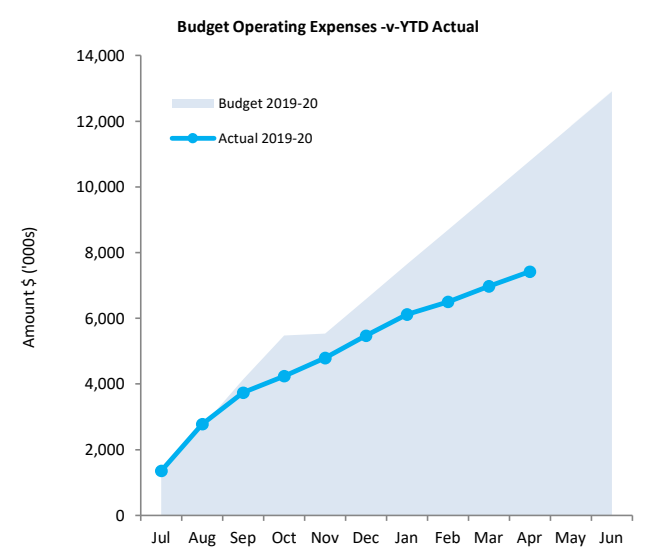
OPERATING REVENUE



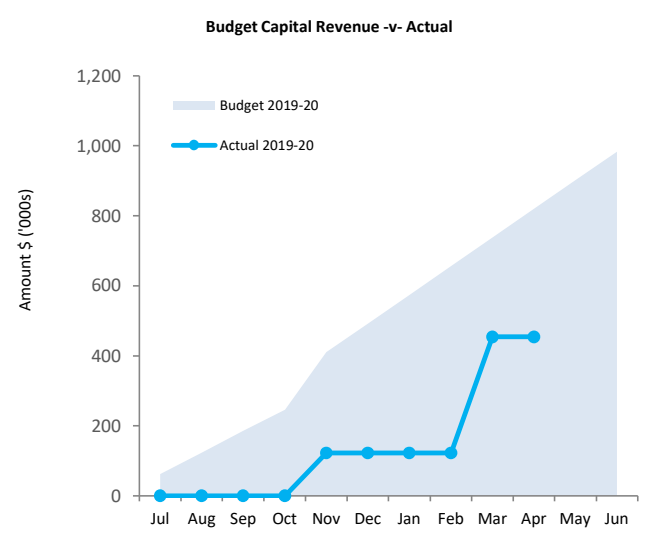
OPERATING EXPENSES



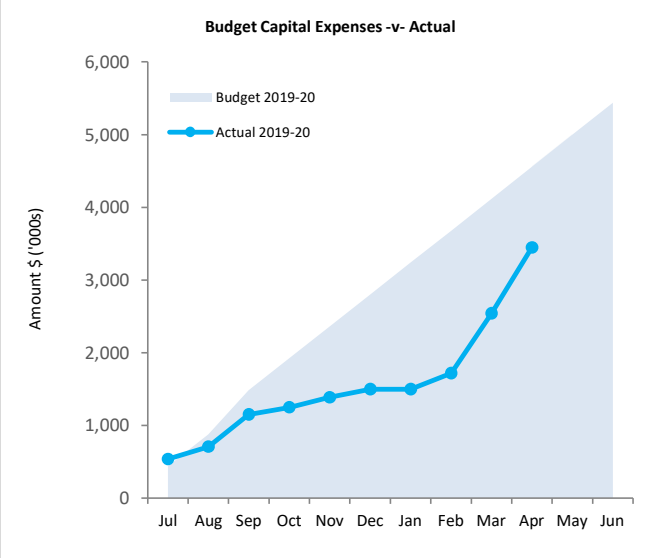




CAPITAL REVENUE



CAPITAL EXPENSES



This information is to be read in conjunction with the accompanying Financial Statements and Notes.

KEY TERMS AND DESCRIPTIONS
FOR THE PERIOD ENDED 30 APRIL 2020

STATUTORY REPORTING PROGRAMS

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

PROGRAM	ACTIVITIES
GOVERNANCE	
To provide the decision-making framework to facilitate allocation of scarce resources.	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	
To collect revenue to allow for the provision of services.	Rates, general purpose government grants and interest revenue.
LAW, ORDER, PUBLIC SAFETY	
To provide services to help ensure a safer and environmentally conscious community.	Supervision of various by-laws, fire prevention and animal control.
HEALTH	
To provide an operational framework for environmental and community 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	
To provide services to disadvantaged persons. The elderly, children and youth.	Support of education facilities within the Shire and of any external resources necessary to assist with the education programmes for all residents.
HOUSING	
To provide and maintain staff housing.	Provision and maintenance of staff housing.
COMMUNITY AMENITIES	
To provide services required by the community.	Maintain a refuse site for the settlement.
RECREATION AND CULTURE	
To establish and effectively manage infrastructure and resources which will help the social well being of the community.	Provide a library and museum and operation thereof. Maintain recreation centre, sports field, parks, gardens and other recreational facilities.
TRANSPORT	
To provide safe, effective and efficient transport services to the community.	Construction and maintenance of roads, drainage works and traffic signs. Maintenance of the settlement air-strip.
ECONOMIC SERVICES	
To help promote the shire and its economic well being.	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	
To monitor and control Shire's overheads operating accounts.	Private works operation, plant repair and operation costs.

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2020

STATUTORY REPORTING PROGRAMS

	Ref Note	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		$	$	$	$	%	
Opening funding surplus / (deficit)	1(c)	4,562,188	4,562,188	**4,562,188**	0	0.00%	
Revenue from operating activities							
Governance		12,500	10,410	**9,431**	(979)	(9.40%)	
General purpose funding - general rates	6	464,044	464,044	**465,397**	1,353	0.29%	
General purpose funding - other		1,973,500	1,644,560	**1,467,322**	(177,238)	(10.78%)	▼
Law, order and public safety		12,700	10,570	**9,736**	(834)	(7.89%)	
Health		0	0	**236**	236	0.00%	
Housing		4,290	3,520	**3,330**	(190)	(5.40%)	
Recreation and culture		1,750	1,440	**39**	(1,401)	(97.29%)	
Transport		4,870,032	3,242,901	**4,757,225**	1,514,324	46.70%	▲
Economic services		252,000	209,990	**209,891**	(99)	(0.05%)	
Other property and services		88,000	73,330	**47,725**	(25,605)	(34.92%)	▼
		7,678,816	**5,660,765**	**6,970,332**	1,309,567		▲
Expenditure from operating activities							
Governance		(397,521)	(328,057)	**(238,652)**	89,405	27.25%	▲
General purpose funding		(24,000)	(20,000)	**(19,400)**	600	3.00%	
Law, order and public safety		(123,635)	(103,010)	**(73,636)**	29,374	28.52%	▲
Health		(25,680)	(21,370)	**(14,351)**	7,019	32.85%	
Housing		(38,375)	(31,820)	**0**	31,820	100.00%	▲
Community amenities		(93,385)	(82,710)	**(43,638)**	39,072	47.24%	▲
Recreation and culture		(338,617)	(282,032)	**(299,582)**	(17,550)	(6.22%)	
Transport		(7,932,421)	(6,561,076)	**(6,002,988)**	558,088	8.51%	
Economic services		(900,825)	(750,520)	**(527,873)**	222,647	29.67%	▲
Other property and services		(125,736)	(104,673)	**(202,517)**	(97,844)	(93.48%)	▼
		(10,000,195)	**(8,285,268)**	**(7,422,637)**	862,631		▲
Non-cash amounts excluded from operating activities	1(a)	3,174,643	2,559,430	**2,683,691**	124,261	4.86%	
Amount attributable to operating activities		**853,264**	**(65,073)**	**2,231,386**	2,296,459		
Investing Activities							
Proceeds from non-operating grants, subsidies and contributions	13	738,950	615,780	**454,462**	(161,318)	(26.20%)	▼
Proceeds from disposal of assets	7	243,900	0	**0**	0	0.00%	
Purchase of property, plant and equipment	8	(4,341,921)	(3,645,741)	**(3,447,061)**	198,680	5.45%	
Amount attributable to investing activities		**(3,359,071)**	**(3,029,961)**	**(2,992,599)**	37,362		
Financing Activities							
Proceeds from new debentures	9	2,500,000	2,500,000	**2,730,746**	230,746	9.23%	
Transfer from reserves	10	949,232	0	**266,901**	266,901	0.00%	▲
Repayment of debentures	9	(4,050,525)	(4,281,501)	**(4,281,501)**	0	0.00%	
Transfer to reserves	10	(1,131,676)	(1,131,676)	**(85,674)**	1,046,002	92.43%	▲
Amount attributable to financing activities		**(1,732,969)**	**(2,913,177)**	**(1,369,528)**	1,543,649		▲
Closing funding surplus / (deficit)	1(c)	**323,412**	**(1,446,023)**	**2,431,447**			

KEY INFORMATION

▲▼ Indicates a variance between Year to Date (YTD) Actual and YTD Actual data as per the adopted materiality threshold. Refer to threshold. Refer to Note 15 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2019-20 year is $10,000 or 10.00% whichever is the greater.

This statement is to be read in conjunction with the accompanying Financial Statements and notes.

Please refer to the compilation report

KEY TERMS AND DESCRIPTIONS
FOR THE PERIOD ENDED 30 APRIL 2020

NATURE OR TYPE DESCRIPTIONS

REVENUE

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.

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS
Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

NON-OPERATING 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.

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

Assets that were acquired for consideration that was less than fair value principally to enable the Shire to further its objectives may have been measured on initial recognition under other Australian Accounting Standards at a cost that was signification less than fair value. Such assets are not required to be remeasured at fair value.

Volunteer Services in relation have not been recognised in revenue and expenditure as the fair value of the services cannot be reliably estimated and the services would not have been purchased if they had not been donated.

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. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

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. Exclude 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.

EXPENSES

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.

PROFIT ON ASSET DISPOSAL
Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

EMPLOYEE COSTS
All costs associate with the employment of 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, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)
Expenditures made to the respective agencies for the provision of power, gas or water. 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.

INTEREST EXPENSES
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.

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2020

BY NATURE OR TYPE

	Ref Note	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		$	$	$	$	%	
Opening funding surplus / (deficit)	1(c)	4,562,188	4,562,188	**4,562,188**	0	0.00%	
Revenue from operating activities							
Rates	6	464,044	464,044	**465,397**	1,353	0.29%	
Operating grants, subsidies and contributions	12	6,603,341	4,695,171	**6,155,792**	1,460,621	31.11%	▲
Fees and charges		261,750	218,090	**204,084**	(14,006)	(6.42%)	
Interest earnings		135,500	112,910	**74,073**	(38,837)	(34.40%)	▼
Other revenue		204,742	170,550	**70,986**	(99,564)	(58.38%)	▼
Profit on disposal of assets	7	9,439	0	**0**	0	0.00%	
		7,678,816	**5,660,765**	**6,970,332**	1,309,567		▲
Expenditure from operating activities							
Employee costs		(1,232,268)	(1,070,250)	**(1,001,605)**	68,645	6.41%	
Materials and contracts		(5,173,627)	(4,308,839)	**(3,479,895)**	828,944	19.24%	▲
Depreciation on non-current assets		(3,071,485)	(2,559,430)	**(2,669,494)**	(110,064)	(4.30%)	
Interest expenses		(12,500)	(10,410)	**(19,922)**	(9,512)	(91.37%)	
Insurance expenses		(225,134)	(187,535)	**(153,073)**	34,462	18.38%	▲
Other expenditure		(172,584)	(148,804)	**(98,648)**	50,156	33.71%	▲
Loss on disposal of assets	7	(112,597)	0	**0**	0	0.00%	
		(10,000,195)	**(8,285,268)**	**(7,422,637)**	862,631		▲
Non-cash amounts excluded from operating activities	1(a)	3,174,643	2,559,430	**2,683,691**	124,261	4.86%	
Amount attributable to operating activities		**853,264**	**(65,073)**	**2,231,386**	2,296,459		
Investing activities							
Proceeds from non-operating grants, subsidies and contributions	13	738,950	615,780	**454,462**	(161,318)	(26.20%)	▼
Proceeds from disposal of assets	7	243,900	0	**0**	0	0.00%	
Payments for property, plant and equipment	8	(4,341,921)	(3,645,741)	**(3,447,061)**	198,680	(5.45%)	
Amount attributable to investing activities		**(3,359,071)**	**(3,029,961)**	**(2,992,599)**	37,362		
Financing Activities							
Proceeds from new debentures	9	2,500,000	2,500,000	**2,730,746**	230,746	9.23%	
Transfer from reserves	10	949,232	0	**266,901**	266,901	0.00%	▲
Repayment of debentures	9	(4,050,525)	(4,281,501)	**(4,281,501)**	0	0.00%	
Transfer to reserves	10	(1,131,676)	(1,131,676)	**(85,674)**	1,046,002	92.43%	▲
Amount attributable to financing activities		**(1,732,969)**	**(2,913,177)**	**(1,369,528)**	1,543,649		
Closing funding surplus / (deficit)	1(c)	**323,412**	**(1,446,023)**	**2,431,447**			

KEY INFORMATION

▲▼ Indicates a variance between Year to Date (YTD) Actual and YTD Actual data as per the adopted materiality threshold.

Refer to Note 15 for an explanation of the reasons for the variance.

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

(a) Non-cash items excluded from operating activities

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with Financial Management Regulation 32.

Non-cash items excluded from operating activities	Notes	Amended Budget	YTD Budget (a)	YTD Actual (b)
		$	$	$
Adjustments to operating activities				
Less: Profit on asset disposals	7	(9,439)	0	0
Movement in employee benefit provisions (non-current)		0	0	14,197
Add: Loss on asset disposals	7	112,597	0	0
Add: Depreciation on assets		3,071,485	2,559,430	2,669,494
Total non-cash items excluded from operating activities		**3,174,643**	**2,559,430**	**2,683,691**

(b) Adjustments to net current assets in the Statement of Financial Activity

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation* 32 to agree to the surplus/(deficit) after imposition of general rates.

		Last Year Closing 30 June 2019	This Time Last Year 30 April 2019	Year to Date 30 April 2020
Adjustments to net current assets				
Less: Reserves - restricted cash	10	(7,303,108)	(5,608,581)	(7,121,881)
Add: Borrowings	9	1,550,526	537	(229)
Add: Provisions - employee	11	64,471	124,697	78,668
Total adjustments to net current assets		**(5,688,111)**	**(5,483,347)**	**(7,043,442)**

(c) Net current assets used in the Statement of Financial Activity

Current assets				
Cash and cash equivalents	2	8,438,103	8,532,097	777,118
Financial assets at amortised cost	2	1,500,000	0	9,181,183
Rates receivables	3	53,215	56,078	299,239
Receivables	3	820,372	507,305	6,363
Other current assets	4	2,451,931	119,184	493,560
Less: Current liabilities				
Payables	5	(1,398,325)	(879,536)	(1,204,135)
Borrowings	9	(1,550,526)	(537)	229
Provisions	11	(64,471)	(124,697)	(78,668)
Less: Total adjustments to net current assets	1(b)	(5,688,111)	(5,483,347)	(7,043,442)
Closing funding surplus / (deficit)		**4,562,188**	**2,726,547**	**2,431,447**

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 30 APRIL 2020

OPERATING ACTIVITIES
NOTE 2
CASH AND FINANCIAL ASSETS

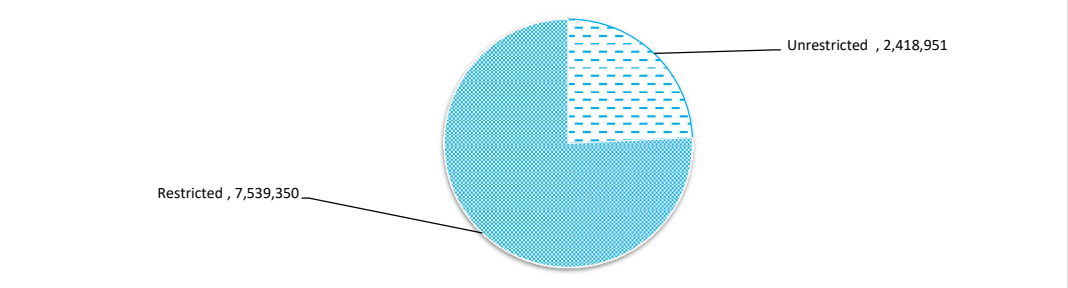
Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		$	$	$	$			
Cash on hand								
Municipal Cash at Bank 146584	Cash and cash equivalents	221,135	0	221,135	0	Westpac	0.05%	Nil
Muni Short Term Investment 346033	Cash and cash equivalents	100,601	0	100,601	0	Westpac	0.10%	Nil
Murchison Oasis Roadhouse (Fuel ATM) Acct Bank (Muni) 345989	Cash and cash equivalents	9,871	0	9,871	0	Westpac	Nil	Nil
CSIRO Road Account Bank (Muni) 395513	Cash and cash equivalents	87,344	0	87,344	0	Westpac	0.10%	Nil
Reserve Funds	Cash and cash equivalents	0	320,155	320,155	0	Westpac	0.10%	Nil
Murchison Community Fund Trust Term Deposit 466553	Financial assets at amortised cost	0	379,457	379,457	0	Westpac	1.33%	Aug-20
Trust Cash at Bank 146592	Cash and cash equivalents	0	8,384	8,384	0	Westpac	Nil	Nil
Murchison Community Trust Fund Account 384371	Cash and cash equivalents	0	29,628	29,628	0	Westpac	0.10%	Nil
Term Deposits 246829 & 246810	Financial assets at amortised cost	2,000,000	0	2,000,000	0	Westpac	1.44%	Nil
Term Deposit 468161	Financial assets at amortised cost	0	3,551,726	3,551,726	0	Westpac	1.43%	May-20
Term Deposit 529817	Financial assets at amortised cost	0	500,000	500,000	0	Westpac	1.44%	May-20
Term Deposit 531548	Financial assets at amortised cost	0	750,000	750,000	0	Westpac	1.40%	Nov-20
Term Deposit 531466	Financial assets at amortised cost	0	1,000,000	1,000,000	0	Westpac	1.57%	Sep-20
Term Deposit 011720	Financial assets at amortised cost	0	1,000,000	1,000,000	0	Westpac	1.95%	Jun-20
Total		**2,418,951**	**7,539,350**	**9,958,301**	**0**			
Comprising								
Cash and cash equivalents		418,951	358,167	777,118	0			
Financial assets at amortised cost		2,000,000	7,181,183	9,181,183	0			
		2,418,951	**7,539,350**	**9,958,301**	**0**			

KEY INFORMATION

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments highly liquid investments with original maturities of three months or less 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 reported as short term borrowings in current liabilities in the statement of net current assets.

The local government 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.

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.



Total Cash	Unrestricted
$9.96 M	$2.42 M

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 30 APRIL 2020

OPERATING ACTIVITIES
NOTE 3
RECEIVABLES

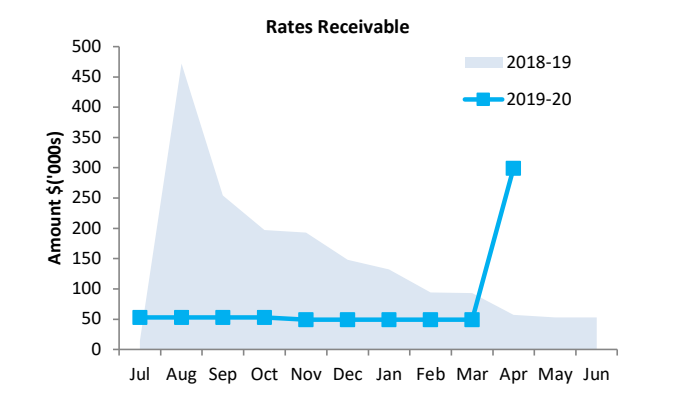
Rates receivable	30 June 2019	30 Apr 20
	$	$
Opening arrears previous years	4,666	53,215
Levied this year	458,510	465,397
Less - collections to date	(409,961)	(219,373)
Equals current outstanding	**53,215**	**299,239**
Net rates collectable	**53,215**	**299,239**
% Collected	88.5%	42.3%

Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$	$
Receivables - general	0	689	701	0	2,255	3,645
Percentage	0.0%	18.9%	19.2%	0%	61.9%	
Balance per trial balance						
Sundry receivable						3,645
GST receivable						2,718
Total receivables general outstanding						**6,363**

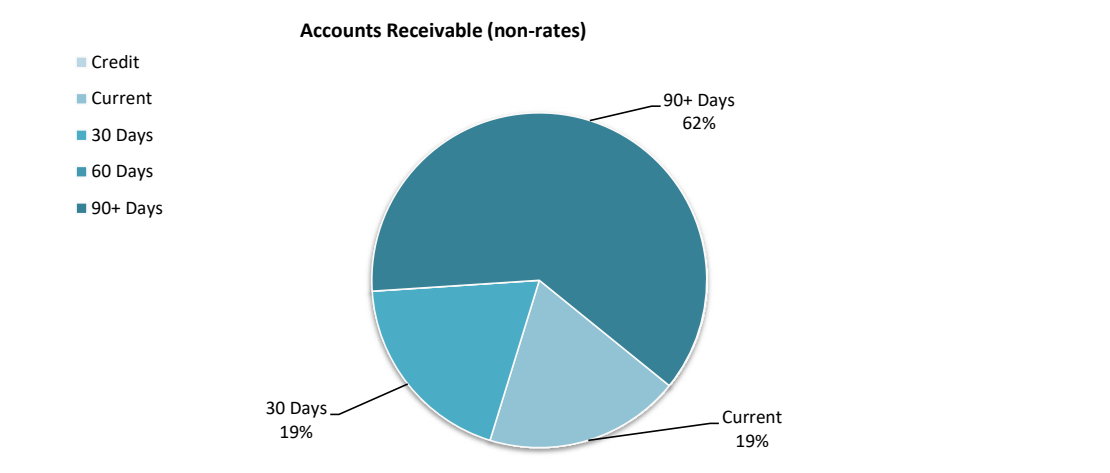
Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.



Collected	Rates Due
42.3%	$299,239



Debtors Due
$6,363

Over 30 Days
81%

Over 90 Days
61.9%

Please refer to the compilation report

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 30 APRIL 2020

OPERATING ACTIVITIES
NOTE 4
OTHER CURRENT ASSETS

Other current assets	Opening Balance 1 July 2019	Asset Increase	Asset Reduction	Closing Balance 30 April 2020
	$	$	$	$
Inventory				
Fuel, oil and materials on hand	98,542	45,144	(31,663)	112,023
Contract assets				
Contract assets	2,353,389	0	(1,971,852)	381,537
Total other current assets	2,451,931	45,144	(2,003,515)	**493,560**

Amounts shown above include GST (where applicable)

KEY INFORMATION

Inventory

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 of completion and the estimated costs necessary to make the sale.

Contract assets

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 30 APRIL 2020

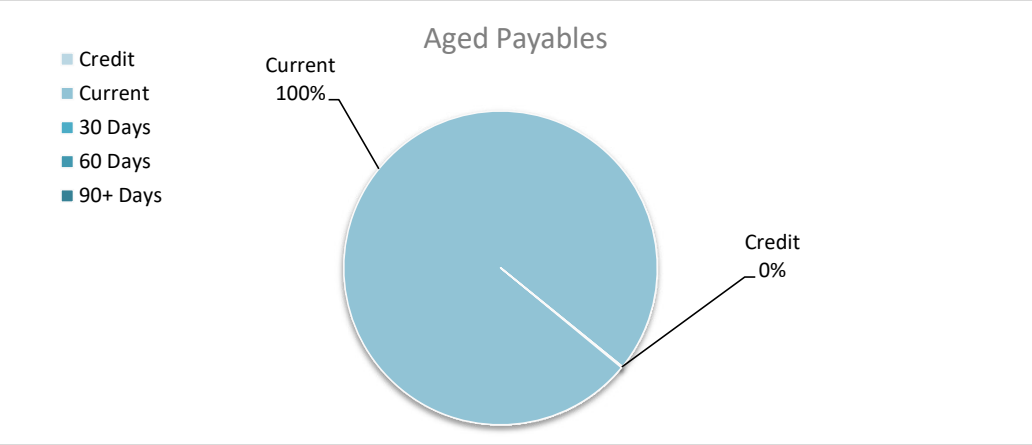
OPERATING ACTIVITIES
NOTE 5
Payables

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$	$
Payables - general	(839)	662,481	0	0	0	661,642
Percentage	0%	100.1%	0%	0%	0%	
Balance per trial balance						
Sundry creditors						661,642
Accrued salaries and wages						8,324
ATO liabilities						114,743
Bonds & deposits - Trust						417,158
Accrued expenses						4,942
Emergency services levy						(2,674)
Total payables general outstanding						**1,204,135**

Amounts shown above include GST (where applicable)

KEY INFORMATION

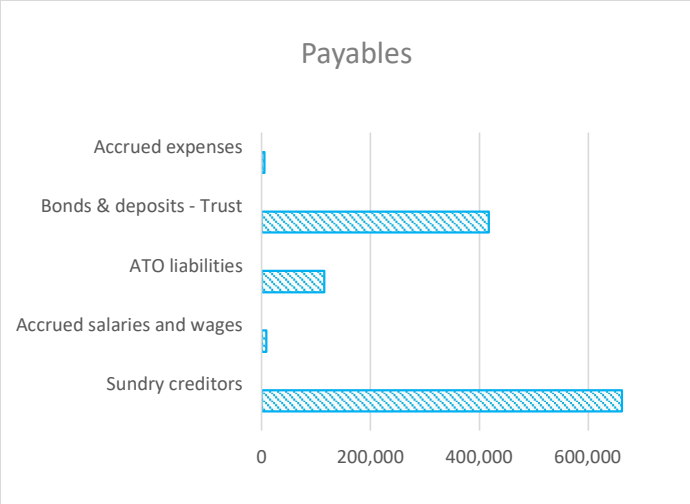
Trade and other payables represent liabilities for goods and services provided to the Shire that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

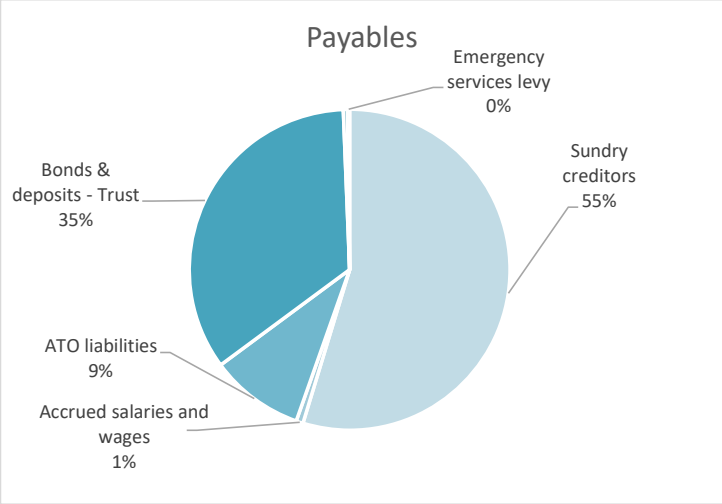


Creditors Due
$1,204,135

Over 30 Days
0%

Over 90 Days
0%





NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 30 APRIL 2020

OPERATING ACTIVITIES
NOTE 6
RATE REVENUE

General rate revenue				Budget				YTD Actual			
	Rate in $ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE				$	$	$	$	$	$	$	$
Unimproved value											
Pastoral	0.032950	23	1,459,657	48,096	0	0	48,096	48,096	0	0	48,096
Mining	0.279400	11	1,375,054	384,190	0	0	384,190	384,190	0	0	384,190
Prospecting and Exploration	0.080150	25	321,413	25,761	27	0	25,788	26,241	0	0	26,241
Sub-Total		59	3,156,124	458,047	27	0	458,074	458,527	0	0	458,527
Minimum payment	**Minimum $**										
Unimproved value											
Pastoral	320	6	13,263	1,920	0	0	1,920	1,920	0	0	1,920
Prospecting and Exploration	450	9	37,212	4,050	0	0	4,050	4,950	0	0	4,950
Sub-total		**15**	**50,475**	**5,970**	**0**	**0**	**5,970**	**6,870**	**0**	**0**	**6,870**
Total general rates							**464,044**				**465,397**

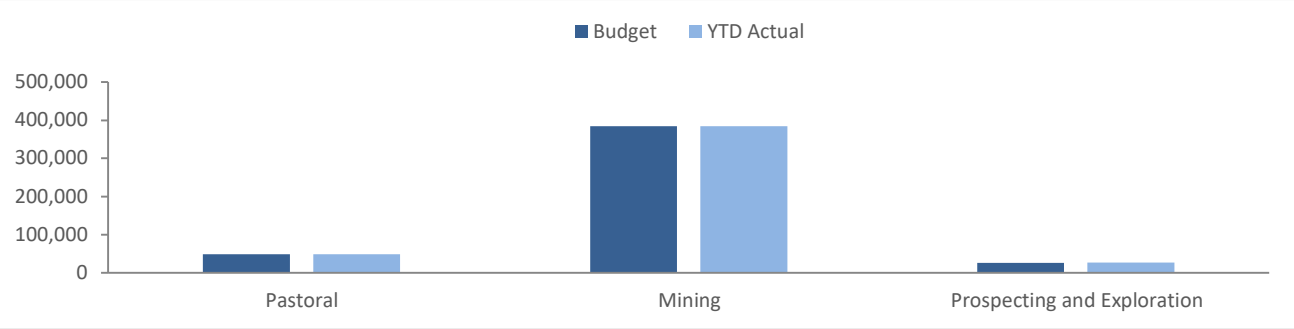
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 30 APRIL 2020

OPERATING ACTIVITIES
NOTE 6
RATE REVENUE

KEY INFORMATION

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Rates received in advance give rise to a financial liability. On 1 July 2019 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised. When the taxable event occurs the financial liability is extinguished and income recognised for the prepaid rates that have not been refunded.



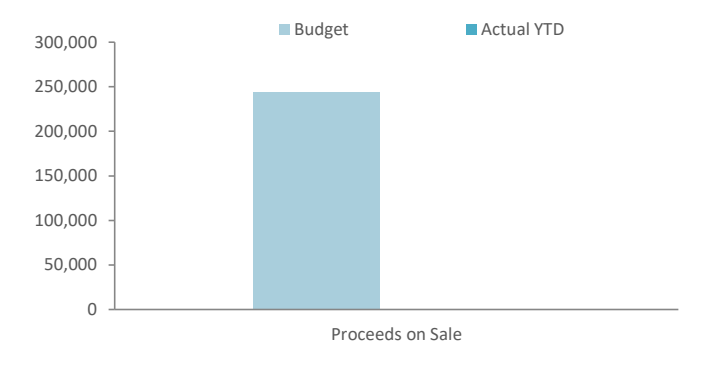
General Rates		
Budget	YTD Actual	%
$.46 M	$.47 M	100.29%

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2020

OPERATING ACTIVITIES
NOTE 7
DISPOSAL OF ASSETS

		Amended Budget				YTD Actual			
Asset Ref.	Asset description	Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		$	$	$	$	$	$	$	$
	Plant and equipment								
	Governance								
	Prado (Ex DCEO)	21,586	18,000	0	(3,586)	0	0	0	0
	Transport								
	Grader	180,174	120,900	0	(59,274)	0	0	0	0
	Volvo Wheel Loader	65,561	75,000	9,439	0	0	0	0	0
	Iveco Prime Mover	29,737	15,000	0	(14,737)	0	0	0	0
	Water Truck	50,000	15,000	0	(35,000)	0	0	0	0
		347,058	**243,900**	**9,439**	**(112,597)**	**0**	**0**	**0**	**0**

KEY INFORMATION



Proceeds on sale		
Annual Budget	**YTD Actual**	**%**
$243,900	**$0**	**0%**

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2020

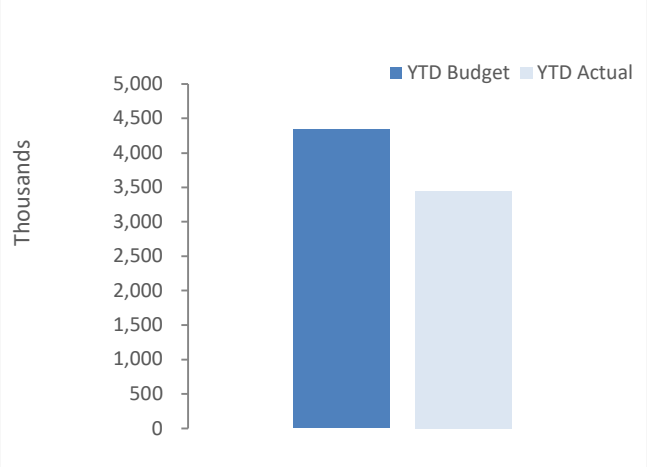
INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS

Capital acquisitions	Amended Budget	YTD Budget	YTD Actual	YTD Actual Variance
	$	$	$	$
Buildings & Improvements	**752,807**	**627,320**	**515,515**	(111,805)
Other Buildings & Improvements	**100,000**	**83,333**	**0**	(83,333)
Furniture & Equipment	**35,000**	**31,660**	**0**	(31,660)
Plant & Equipment - Major	**1,531,500**	**1,301,250**	**1,085,928**	(215,322)
Roads	**1,922,614**	**1,602,178**	**1,845,618**	243,440
Capital Expenditure Totals	**4,341,921**	**3,645,741**	**3,447,061**	**(198,680)**
Capital Acquisitions Funded By:				
	$	$	$	$
Capital grants and contributions	**738,950**	**615,780**	**454,462**	(161,318)
Borrowings	**2,500,000**	**2,500,000**	**2,730,746**	230,746
Other (disposals & C/Fwd)	**243,900**	**0**	**0**	0
Cash backed reserves				
Reserves cash backed - Plant Replacement	**600,000**	**0**	**0**	0
Reserves cash backed - Beringarra - Cue Road Reserve TD	**349,232**	**0**	**0**	0
Reserves cash backed - Murchison Settlement Facilities and Bu	**0**	**0**	**266,901**	266,901
Contribution - operations	**(90,161)**	**529,961**	**(5,048)**	(535,009)
Capital funding total	**4,341,921**	**3,645,741**	**3,447,061**	**(198,680)**

SIGNIFICANT ACCOUNTING POLICIES

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead. Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

KEY INFORMATION



Acquisitions	Annual Budget	YTD Actual	% Spent
	$4.34 M	**$3.45 M**	**79%**

Capital Grant	Annual Budget	YTD Actual	% Received
	$.74 M	**$.45 M**	**62%**

Capital expenditure total
Level of completion indicators

0%
20%
40%
60%
80%
100%
Over 100%

Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

Level of completion indicator, please see table at the end of this note for further detail.

	Account Description	Current Budget	Amended Year to Date Budget	Year to Date Actual	Variance (Under)/Over
Capital Expenditure					
Buildings & Improvements					
05103	Cap-Ex - Purchase Buildings & Improvements - Fire Prevention	53,950	44,950	50,753	5,803
09134	Cap-Ex - Buildings & Improvements - Staff Housing	643,500	536,243	464,762	(71,481)
11302	Cap-Ex - Purchase Buildings & Imp - Other Recreation & Sport	18,357	15,294	0	(15,294)
14515	Cap Ex - Purchase Buildings & Improvements - Administration	37,000	30,833	0	(30,833)
Buildings & Improvements Total		**752,807**	**627,320**	**515,515**	**(111,805)**
Other Buildings & Improvements					
10770	Cap-Ex - Other Buildings & Imp - Other Community Amenities	50,000	41,666	0	(41,666)
13617	Cap-Ex - Other Buildings & Improvements - Other Economic Services	50,000	41,667	0	(41,667)
Other Buildings & Improvements Total		**100,000**	**83,333**	**0**	**(83,333)**
Furniture & Equipment					
14560	Cap-Ex - Aircondition Remainder of CEO House	15,000	15,000	0	(15,000)
14561	Cap-Ex - Purchase Furn & Equipment - Admin	20,000	16,660	0	(16,660)
Furniture & Equipment Total		**35,000**	**31,660**	**0**	**(31,660)**
Plant & Equipment - Major					
12302	Cap-Ex - Purchase Major Plant & Equipment - Road Plant Purchases	1,379,000	1,149,167	1,084,380	(64,787)
13616	Cap-Ex - Purchase Major Plant - Other Economic Services	2,500	2,083	1,548	(535)
13652	New kVA Generator	150,000	150,000	0	(150,000)
Plant & Equipment - Major Total		**1,531,500**	**1,301,250**	**1,085,928**	**(215,322)**
Roads					
12101	Cap-Ex - Roads Construction	479,017	399,181	190,184	(208,997)
12103	Cap-Ex - MRWA Project Construction	206,580	172,150	190,043	17,893
12104	Cap-Ex - Roads to Recovery Construction	883,000	735,833	1,096,453	360,620
12108	Cap-Ex - Grids	81	67	81	14
12112	Cap-Ex - Other funding - Road Construction	4,704	3,920	4,704	784
12180	Cap-Ex - Roads Construction - Road Contributions	349,232	291,027	364,153	73,126
Roads Total		**1,922,614**	**1,602,178**	**1,845,618**	**243,440**
Grand Total		**4,341,921**	**3,645,741**	**3,447,061**	**(198,680)**

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2020

FINANCING ACTIVITIES
NOTE 9
BORROWINGS

Repayments - borrowings

Information on borrowings		New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	1 July 2019	Actual	Amended Budget	Actual	Amended Budget	Actual	Amended Budget	Actual	Amended Budget
	$	$	$	$	$	$	$	$	$
Transport									
Purchase of road plant	18,416	0	0	546	900	17,870	17,516	307	500
Finance flood damage works	1,549,425	2,730,746	2,500,000	4,280,955	4,049,625	(784)	(200)	19,615	12,000
Total	1,567,841	2,730,746	2,500,000	4,281,501	4,050,525	17,086	17,316	19,922	12,500
Current borrowings	1,550,526					(229)			
Non-current borrowings	17,315					17,315			
	1,567,841					17,086			

All debenture repayments were financed by general purpose revenue.

New borrowings 2019-20

Particulars	Amount Borrowed Actual	Amount Borrowed Amended Budget	Institution	Loan Type	Term Years	Total Interest & Charges	Interest Rate	Amount (Used) Actual	Amount (Used) Amended Budget	Balance Unspent
	$	$				$	%	$	$	$
Finance flood damage works	2,730,746	2,500,000	WATC	Creditline	1	19,615	0	(2,730,746)	(2,500,000)	
	2,730,746	2,500,000				**19,615**		**-2,730,746**	(2,500,000)	0

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2020

FINANCING ACTIVITIES
NOTE 9
BORROWINGS

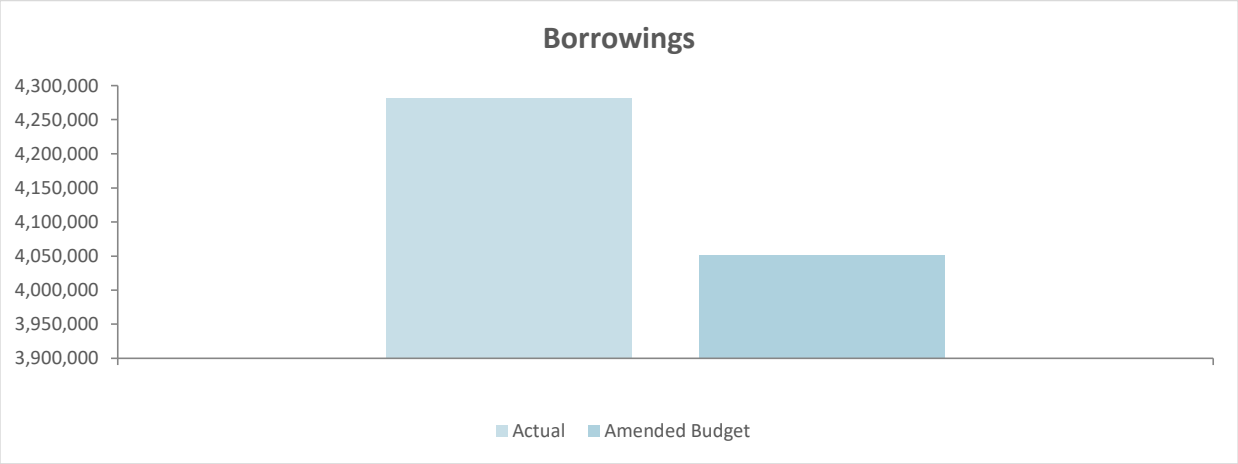
Unspent borrowings

Particulars	Date Borrowed	Unspent Balance 30-06-2019	Borrowed During Year	Expended During Year	Unspent Balance 30 April 2020
		$	$	$	$
Loan 1 Dolly	2017-18	5,000	0	0	5,000
		5,000	0	0	**5,000**

The Shire has no unspent debenture funds as at 30th June 2019, nor is it expected to have unspent funds as at 30th June 2020.

KEY INFORMATION

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.



Principal repayments
$4,281,501

Interest earned	Interest expense
$74,073	$19,922

Reserves balance	Loans due
$7.12 M	$.02 M

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2020

OPERATING ACTIVITIES
NOTE 10
CASH RESERVES

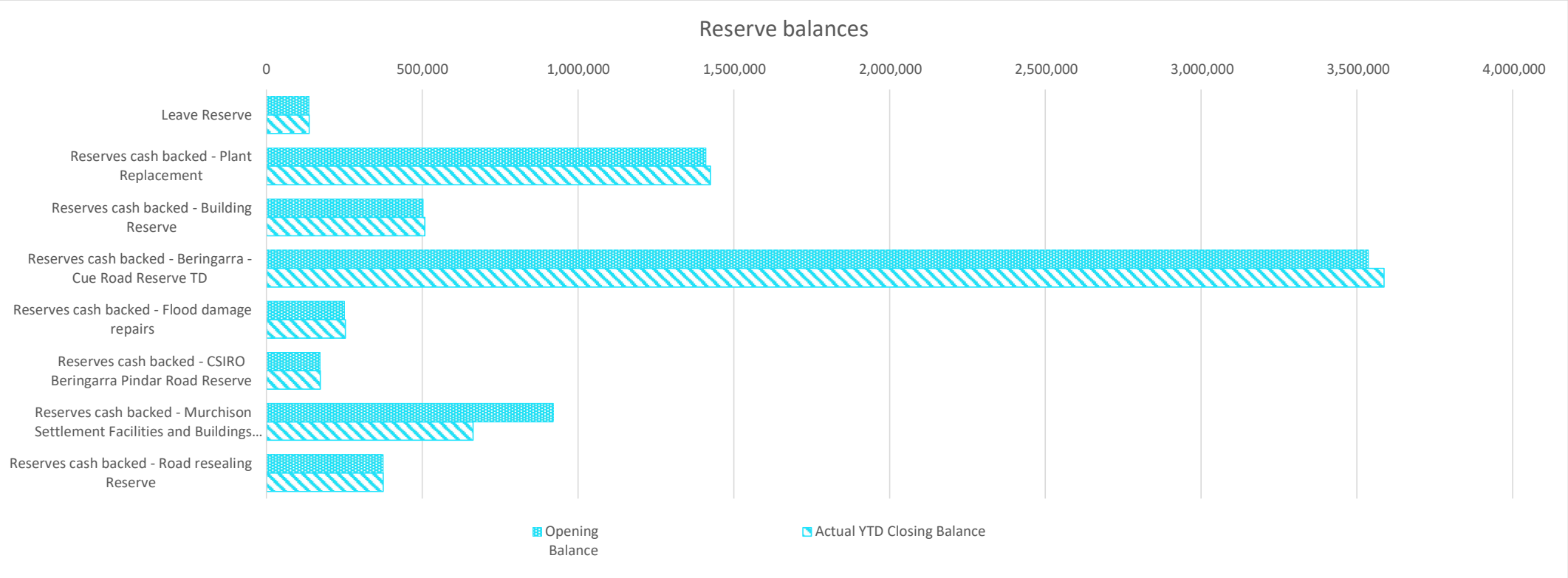
Cash backed reserve

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	$	$	$	$	$	$	$	$	$
Leave Reserve	135,709	0	1,417	2,170	0	0	0	137,879	137,126
Reserves cash backed - Plant Replacement	1,410,356	0	14,730	600,750	0	(600,000)	0	1,411,106	1,425,086
Reserves cash backed - Building Reserve	502,893	0	5,254	3,613	0	0	0	506,506	508,147
Reserves cash backed - Beringarra - Cue Road Reserve	3,536,484	0	50,249	50,249	0	(349,232)	0	3,237,501	3,586,733
Reserves cash backed - Flood damage repairs	250,568	0	2,618	4,000	0	0	0	254,568	253,186
Reserves cash backed - CSIRO Beringarra Pindar Road	171,673	0	1,792	2,740	0	0	0	174,413	173,465
Reserves cash backed - Murchison Settlement Facilitie	920,425	0	9,614	366,279	0	0	(266,901)	1,286,704	663,138
Reserves cash backed - Road resealing Reserve	375,000	0	0	101,875	0	0	0	476,875	375,000
	7,303,108	**0**	**85,674**	**1,131,676**	**0**	**(949,232)**	**(266,901)**	**7,485,552**	**7,121,881**

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2020

OPERATING ACTIVITIES
NOTE 10
CASH RESERVES

KEY INFORMATION



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 30 APRIL 2020

OPERATING ACTIVITIES
NOTE 11
OTHER CURRENT LIABILITIES

Other current liabilities	Note	Opening Balance 1 July 2019	Liability Increase	Liability Reduction	Closing Balance 30 April 2020
		$	$	$	$
Provisions					
Annual leave		37,459	14,197	0	51,656
Long service leave		27,012	0	0	27,012
Total Provisions		64,471	14,197	0	78,668
Total other current assets		**64,471**			**78,668**

Amounts shown above include GST (where applicable)

KEY INFORMATION

Provisions

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

Employee benefits

Short-term employee benefits

Provision is made for the Shire's obligations 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 calculation of net current assets.

Other long-term employee benefits

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

Long-term employee benefits 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 its 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.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2020

NOTE 12
OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue		
	Liability 1 Jul 2019	Increase in Liability	Liability Reduction (As revenue)	Liability 30 Apr 2020	Current Liability 30 Apr 2020	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	$	$	$	$	$	$	$	$
Operating grants and subsidies								
General purpose funding								
Grants Commission Grant Received - General	0	0	0	0	0	1,420,000	1,183,330	1,084,847
Grants Commission Grant Received- Roads	0	0	0	0	0	417,500	347,910	308,368
Law, order, public safety								
Income Relating to Fire Prevention	0	0	0	0	0	12,200	10,160	9,377
Transport								
Grant - MRWA Direct	0	0	0	0	0	215,253	179,370	215,253
Grant - Wandrra Flood Damage	0	0	0	0	0	4,537,388	2,973,571	4,537,388
	0	**0**	**0**	**0**	**0**	**6,602,341**	**4,694,341**	**6,155,233**
Operating contributions								
Transport								
Income Relating to Transport	0	0	0	0	0	1,000	830	559
	0	**0**	**0**	**0**	**0**	**1,000**	**830**	**559**
TOTALS	**0**	**0**	**0**	**0**	**0**	**6,603,341**	**4,695,171**	**6,155,792**

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2020

NOTE 13
NON-OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent non operating grants, subsidies and contributions liability					Non operating grants, subsidies and contributions revenue		
	Liability 1 Jul 2019	Increase in Liability	Liability Reduction (As revenue)	Liability 30 Apr 2020	Current Liability 30 Apr 2020	Amended Budget Revenue	YTD Budget	YTD Revenue Actual (b)
	$	$	$	$	$	$	$	$
Non-operating grants and subsidies								
Law, order, public safety								
Grant Revenue - Fire Prevention	0	0	0	0	0	53,950	44,950	49,795
Transport								
Grant - MRWA Specific	0	0	0	0	0	120,000	100,000	72,667
Grant - Roads to Recovery	0	0	0	0	0	565,000	470,830	332,000
	0	**0**	**0**	**0**	**0**	**738,950**	**615,780**	**454,462**

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2020

NOTE 14
BUDGET AMENDMENTS

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				$	$	$	$
	Budget adoption		Opening surplus			(119,152)	(119,152)
4,106	Members - subscriptions, donations	26-03-2020 16.3	Operating expenses			(17,000)	(136,152)
9,103	Maintenance 4B Kurara Way	26-03-2020 16.3	Operating expenses			(15,278)	(151,430)
9,110	Maintenance 14 Mulga Crescent	26-03-2020 16.3	Operating expenses			(10,215)	(161,645)
9,134	Staff housing	26-03-2020 16.3	Capital expenses			(88,000)	(249,645)
9,151	Transfer to reserves - buildings	26-03-2020 16.3	Capital expenses			(3,613)	(253,258)
9,161	Transfer from reserves - buildings	26-03-2020 16.3	Capital revenue			(252,479)	(505,737)
10,500	Protection of environment - general	26-03-2020 16.3	Operating expenses			(9,000)	(514,737)
10,702	Other community amenities	26-03-2020 16.3	Capital expenses		45,000		(469,737)
10,704	Public conveniences	26-03-2020 16.3	Operating expenses			(3,000)	(472,737)
10,705	Cemetery	26-03-2020 16.3	Operating expenses		3,000		(469,737)
10,770	Other community amenities	26-03-2020 16.3	Capital expenses		30,000		(439,737)
11,302	Other recreation & sport	26-03-2020 16.3	Capital expenses		0	(2,356)	(442,093)
11,306	Polocrosse fields	26-03-2020 16.3	Operating expenses			(7,950)	(450,043)
11,309	Arborist expenses	26-03-2020 16.3	Operating expenses		12,316		(437,727)
11,602	Museum	26-03-2020 16.3	Operating expenses		4,690		(433,037)
11,604	Museum cottage	26-03-2020 16.3	Operating expenses			(4,690)	(437,727)
12,101	Roads construction	26-03-2020 16.3	Capital expenses		611,453		173,726
12,103	MRWA project construction	26-03-2020 16.3	Capital expenses			(16,530)	157,196
12,104	Roads to Recovery construction	26-03-2020 16.3	Capital expenses			(314,257)	(157,061)
12,108	Grids	26-03-2020 16.3	Capital expenses			(81)	(157,142)
12,112	Other road construction	26-03-2020 16.3	Capital expenses			(4,704)	(161,846)
12,131	Transfer frpm reserves - Berringarra-Cue Road	26-03-2020 16.3	Capital revenue			(545,768)	(707,614)
12,133	Transfer from reserves - Road sealing	26-03-2020 16.3	Capital revenue			(200,000)	(907,614)
12,151	Transfer to reserves - Berringarra-Cue Road reinstatemen	26-03-2020 16.3	Capital expenses			(15,499)	(923,113)
12,180	Road contributions	26-03-2020 16.3	Capital expenses		544,480		(378,633)
12,202	Street lighting	26-03-2020 16.3	Operating expenses			(11,500)	(390,133)
12,203	Maintenance general	26-03-2020 16.3	Operating expenses			(449,706)	(839,839)
12,204	Depot	26-03-2020 16.3	Operating expenses			(11,575)	(851,414)
12,205	Heavy road	26-03-2020 16.3	Operating expenses		155,000		(696,414)

Please refer to the compilation report

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2020

NOTE 14
BUDGET AMENDMENTS

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				$	$	$	$
12,206	Traffic signs maintenance	26-03-2020 16.3	Operating expenses			(15,000)	(711,414)
12,209	CSIRO Berringarra-Pindar Road	26-03-2020 16.3	Operating expenses			(60,000)	(771,414)
12,219	Wandrra flood damage	26-03-2020 16.3	Operating revenue			(4,845,499)	(5,616,913)
12,223	Grids improvements	26-03-2020 16.3	Operating expenses			(63,630)	(5,680,543)
12,228	Flood damage January 2018	26-03-2020 16.3	Operating expenses		593,642		(5,086,901)
12,229	Flood damage April 2019	26-03-2020 16.3	Operating expenses		5,990,000		903,099
12,231	Transfer from reserves - Flood damage repairs	26-03-2020 16.3	Capital revenue			(126,523)	776,576
12,241	Administration expenses - streets, roads, bridges, depot	26-03-2020 16.3	Operating expenses			(60,000)	716,576
12,302	Road plant purchases	26-03-2020 16.3	Capital expenses			(199,000)	517,576
12,305	Transfer to reserves - Plant replacement	26-03-2020 16.3	Capital expenses			(83,930)	433,646
12,321	Transfer from reserves - Plant replacement	26-03-2020 16.3	Capital revenue			(50,000)	383,646
12,604	Airport maintenance	26-03-2020 16.3	Operating expenses			(5,474)	378,172
13,604	Roadhouse expenses	26-03-2020 16.3	Operating expenses			(42,300)	335,872
13,616	Purchase major plant - other economic services	26-03-2020 16.3	Capital expenses		438,800		774,672
13,617	Building & improvements - other economic services	26-03-2020 16.3	Capital expenses		30,000		804,672
13,622	Settlement facilities	26-03-2020 16.3	Capital revenue			(500,000)	304,672
14,506	Legal expenses administration	26-03-2020 16.3	Operating expenses		0	(5,000)	299,672
14,515	Buildings & improvements - administration	26-03-2020 16.3	Capital expenses		13,000		312,672
14,517	Insurance - administration	26-03-2020 16.3	Operating expenses			(7,759)	304,913
14,521	Audit fees	26-03-2020 16.3	Operating expenses		12,000		316,913
14,560	Airconditioner remainder of CEO house	26-03-2020 16.3	Capital expenses		6,500		323,413
				0	**8,489,881**	**(8,166,468)**	**323,413**

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2020

NOTE 15
EXPLANATION OF MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date Actual materially.
The material variance adopted by Council for the 2019-20 year is $10,000 or 10.00% whichever is the greater.

Reporting Program	Var. $	Var. %	Timing/ Permanent	Explanation of Variance
	$	%		
Revenue from operating activities				
General purpose funding - other	(177,238)	(10.78%)	▼ Timing	Rates raised early April 2020
Transport	1,514,324	46.70%	▲ Timing	Advance payment received for Flood6 works not commenced
Other property and services	(25,605)	(34.92%)	▼ Timing	To be investigated post budget review and amid COVID-19 planning
Expenditure from operating activities				
Governance	89,405	27.25%	▲ Timing	To be investigated post budget review and amid COVID-19 planning
Law, order and public safety	29,374	28.52%	▲ Timing	To be investigated post budget review and amid COVID-19 planning
Housing	31,820	100.00%	▲ Timing	To be investigated post budget review and amid COVID-19 planning
Community amenities	39,072	47.24%	▲ Timing	To be investigated post budget review and amid COVID-19 planning
Economic services	222,647	29.67%	▲ Timing	To be investigated post budget review and amid COVID-19 planning
Other property and services	(97,844)	(93.48%)	▼ Timing	To be investigated post budget review and amid COVID-19 planning
Investing activities				
Non-operating grants, subsidies and contributions	(161,318)	(26.20%)	▼ Timing	Roads to Recovery funding delayed; anticipated to be recovered before EOFY
Financing actvities				
Transfer from reserves	266,901	0.00%	▲ Timing	New housing drawdown
Transfer to reserves	1,046,002	92.43%	▲ Timing	Advance payment received for works not commenced

SHIRE OF MURCHISON

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16.3.1 - May 2020

Statement of Financial Position
as at 30 APR 2020

	2019/2020	2018/2019
CURRENT ASSETS		
Cash at Bank and On Hand	418,951.13	721,092.41
Rates Outstanding	299,238.66	53,215.45
Sundry Debtors	3,644.98	595,910.59
Gst Receivable	2,717.83	187,900.16
Self Supporting Loans - Clubs/Institutio		
Accrued Income/Payments In Advance	0.00	36,561.31
Fuel, Oil & Materials on Hand	112,022.79	98,542.09
Land Held For Resale - Current		
Cash on hand - Restricted - Reserve Fund	7,121,881.75	7,303,108.64
Cash on hand - Restricted - Other	0.00	0.00
TOTAL CURRENT ASSETS	7,958,457.14	8,996,330.65
CURRENT LIABILITIES		
Accrued Salaries & Wages	8,324.10	8,324.10
Income Received In Advance	0.00	0.00
Gst Payable	<11,912.05>	2,540.28
Payroll Creditors	126,654.75	34,897.75
Accrued Expenses	4,941.80	13,269.80
Loan Liability (Current)	<228.92>	1,550,525.82
Provision For Annual Leave	51,655.71	37,458.90
Provision For Long Service Leave (Currre	27,011.62	27,011.62
Sundry Creditors	658,967.81	925,391.58
Accrued Interest On Loans	0.00	0.00
Provision for Doubtful Debts	0.00	0.00
TOTAL CURRENT LIABILITIES	865,414.82	2,599,419.85
NET CURRENT ASSETS	7,093,042.32	6,396,910.80
NON-CURRENT ASSETS		
Rates Outstanding - Pensioners		
Loans Debtors - Clubs/Institutions (Non		
Non Current Debtors other than Rates or		
Land Held For Resale Non Current		
Land & Buildings	6,178,681.41	5,663,166.36
Accumulated Depreciation Land & Building	<587,123.15>	<423,777.32>
Furniture & Equipment	14,500.00	14,500.00
Accumulated Depreciation Furniture&Equip	<2,657.05>	<836.22>
Plant & Equipment - Major	4,043,092.28	2,957,163.91
Accumulated Depreciation Plant & Equip -	<672,485.33>	<341,351.80>
Plant & Equipment - Minor	122,030.00	122,030.00
Accumulated Depreciation Plant & Equip -	<21,740.37>	<11,153.93>
Works in Progress	6,535.48	6,535.48
Roads	90,525,589.08	88,679,971.41
Accumulated Depreciation Roads	<22,480,133.96>	<20,451,672.29>
Other Infrastructure	1,596,320.70	1,610,493.95
Accumulated Depreciation Infrastructure	<289,035.00>	<197,535.61>

SHIRE OF MURCHISON

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16.3.1 - May 2020

Statement of Financial Position
as at 30 APR 2020

	2019/2020	2018/2019
Drainage		
Accumulated Depreciation Drainage		
Parks & Ovals		
Accumulated Depreciation Parks &Ovals		
Bridges	4,110,515.25	4,096,342.00
Accumulated Depreciation Bridges	<196,259.02>	<153,612.22>
Disposal of Assets	0.00	0.00
TOTAL NON-CURRENT ASSETS	82,347,830.32	81,570,263.72
NON-CURRENT LIABILITIES		
Loan Liability (Non Current)	17,315.12	17,315.12
Provision For Long Service Leave (Non Cu	32,881.76	32,881.76
TOTAL NON-CURRENT LIABILITIES	50,196.88	50,196.88
NET ASSETS	89,390,675.76	87,916,977.64
EQUITY		
Accumulated Surplus	25,746,036.56	27,487,824.34
Reserves Plant Replacement	1,410,355.95	975,370.16
Reserves Leave	135,708.93	181,982.69
Reserves Building	502,893.11	135,113.91
Reserves Berringarra-Cue Road	3,536,484.22	3,625,134.76
Reserves Beringarra-Pindar Road	0.00	0.00
Reserves Transaction Centre	0.00	6,329.24
Reserves Ballinyoo Bridge	0.00	46,114.71
Asset Revaluation Reserve	58,741,184.92	58,741,184.92
Rerserves CSIRO Beringarra Pindar Road	171,672.96	168,226.59
Reserves Flood Damage Repairs	250,567.82	69,144.65
Settlement Facilities and Buildings Rese	920,424.95	351,745.54
Road Sealing Reserve	375,000.00	0.00
TOTAL EQUITY	91,790,329.42	91,788,171.51

SHIRE OF MURCHISON

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16.3.1 - May 2020

Statement of Financial Position
as at 30 APR 2020

	2019/2020	2018/2019
OTHER UNDEFINED BALANCES		
Term Deposits	2,000,000.00	1,500,000.00
Non-Current Investments (Trust)	17,805.27	17,805.27
Contract Asset	381,537.39	2,353,388.60
Trust Liability	311.00	0.00
TOTAL OTHER UNDEFINED BALANCES	2,399,653.66	3,871,193.87

SHIRE OF MURCHISON

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16.3.1 - May 2020

Operating Statement by Function / Activity
for the reporting period ended 30 APR 2020

	Original Budget	2019/2020	2018/2019
OPERATING REVENUES			
General Purpose Funding	2,437,544.00	1,932,718.53	4,371,188.23
Governance	12,500.00	9,431.45	25,208.14
Law, Order & Public Safety	66,650.00	59,531.09	15,589.50
Health	0.00	236.00	0.00
Housing	4,290.00	3,330.00	3,765.00
Recreation & Culture	1,750.00	39.09	586.34
Transport	10,400,531.00	5,161,891.64	13,574,843.25
Economic Services	252,000.00	209,891.56	265,247.13
Other Property & Services	88,000.00	47,724.73	118,866.30
Total Operating Revenue	13,263,265.00	7,424,794.09	18,375,293.89
OPERATING EXPENSES			
General Purpose Funding	24,000.00	19,400.21	23,994.55
Governance	379,521.00	238,651.39	290,229.11
Law, Order & Public Safety	123,635.00	73,635.78	96,374.94
Health	25,680.00	14,351.02	19,643.43
Housing	6,742.84	0.00	0.00
Community Amenities	80,135.00	43,638.16	51,104.11
Recreation & Culture	336,133.00	299,581.59	285,104.20
Transport	13,724,178.00	6,002,988.29	16,858,167.55
Economic Services	828,055.00	527,872.96	781,023.97
Other Property & Services	84,977.00	202,516.78	125,641.62
Total Operating Expenditure	15,613,056.84	7,422,636.18	18,531,283.48
CHANGE IN NET ASSETS RESULTING FROM OPERATIONS	<2,349,791.84>	2,157.91	<155,989.59>

SHIRE OF MURCHISON

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16.3.1 - May 2020

Operating Statement
for the reporting period ended 30 APR 2020

	Original Budget	2019/2020	2018/2019
Income Categories			
Rates	464,044.00	465,396.83	458,509.76
Operating Grants, Subsidies and Contribu	11,448,840.00	6,155,792.40	16,829,133.73
Reimbursements/Donations	204,242.00	72,986.11	124,460.05
Profit On Asset Disposal	9,439.00	0.00	6,171.13
Fees & Charges	261,750.00	204,083.99	275,972.81
Interest Earnings	135,500.00	74,072.93	189,603.51
Other Revenue	500.00	<1,999.76>	13,933.01
Non-Operating Grants, Subsidies and Cont	738,950.00	454,461.59	477,509.89
TOTAL Income Categories	13,263,265.00	7,424,794.09	18,375,293.89
Expenditure Categories			
Employee Costs	1,232,267.78	1,001,604.33	1,212,333.03
Materials & Contracts	11,931,075.04	4,120,368.48	14,771,484.89
Depreciation On Non-Current Assets	3,071,485.00	2,669,494.49	3,049,712.31
Interest Expenses	12,500.00	19,922.43	34,016.06
Insurance Expenses	157,376.00	153,073.18	141,862.37
Other Expenditure	155,583.00	98,646.50	114,118.75
Loss On Asset Disposal	112,597.00	0.00	59,617.31
Reallocation Codes Expenditure	<1,059,826.98>	<640,473.23>	<851,861.24>
TOTAL Expenditure Categories	15,613,056.84	7,422,636.18	18,531,283.48
Operating Surplus	<2,349,791.84>	2,157.91	155,989.59
CHANGE IN NET ASSETS RESULTING FROM OPERATIONS	<2,349,791.84>	2,157.91	<155,989.59>

SHIRE OF MURCHISON
Accounts Listing
for the period ended 30 April 2020

Programme Description	SP	Sub-Programme Description	COA	Description	Current Budget	YTD Budget	YTD Actual	Variance ($)
General Purpose Funding	031	Rate Revenue	03100	Overhead Expenses - Rate Revenue	$22,500.00	$18,750.00	$19,161.41	$411.41
General Purpose Funding	031	Rate Revenue	03102	Valuation Expenses and Title Searches Expense	$1,500.00	$1,250.00	$238.80	-$1,011.20
General Purpose Funding	031	Rate Revenue	03103	General Rates Levied	-$464,044.00	-$386,700.00	-$465,396.83	-$78,696.83
General Purpose Funding	031	Rate Revenue	03105	Penalty Interest Raised on Rates	-$3,000.00	-$2,500.00	-$341.47	$2,158.53
General Purpose Funding	031	Rate Revenue	03109	Rates Administration Fee Received	-$500.00	-$410.00	-$33.00	$377.00
		Rate Revenue Total			-$443,544.00	-$369,610.00	-$446,371.09	-$76,761.09
General Purpose Funding	032	Other General Purpose Funding	03201	Grants Commission Grant Received - General	-$1,420,000.00	-$1,183,330.00	-$1,084,847.25	$98,482.75
General Purpose Funding	032	Other General Purpose Funding	03202	Grants Commission Grant Received- Roads	-$417,500.00	-$347,910.00	-$308,368.50	$39,541.50
General Purpose Funding	032	Other General Purpose Funding	03204	Interest Received - Municipal	-$42,000.00	-$35,000.00	-$14,037.38	$20,962.62
General Purpose Funding	032	Other General Purpose Funding	03205	Other General Purpose funding received	$0.00	$0.00	-$0.02	-$0.02
General Purpose Funding	032	Other General Purpose Funding	03206	Interest Received - Reserve - Op Inc	-$90,000.00	-$75,000.00	-$59,694.08	$15,305.92
General Purpose Funding	032	Other General Purpose Funding	03207	Interest Received - Other (Not Reserves) - Op Inc	-$500.00	-$410.00	$0.00	$410.00
		Other General Purpose Funding Total			-$1,970,000.00	-$1,641,650.00	-$1,466,947.23	$174,702.77
General Purpose Funding Total					-$2,413,544.00	-$2,011,260.00	-$1,913,318.32	$97,941.68

SHIRE OF MURCHISON
Accounts Listing
for the period ended 30 April 2020

Programme Description	SP	Sub-Programme Description	COA	Description	Current Budget	YTD Budget	YTD Actual	Variance ($)
Governance	041	Members Of Council	04100	Members Travelling Expenses paid	$22,000.00	$18,330.00	$12,373.48	-$5,956.52
Governance	041	Members Of Council	04101	Members Conference Expenses	$20,300.00	$16,910.00	$2,864.93	-$14,045.07
Governance	041	Members Of Council	04102	Council Election Expenses	$4,000.00	$3,330.00	$1,168.00	-$2,162.00
Governance	041	Members Of Council	04103	President's Allowance paid	$10,032.00	$8,360.00	$5,242.50	-$3,117.50
Governance	041	Members Of Council	04104	Members Refreshments & Receptions Expense	$9,000.00	$7,490.00	$2,438.35	-$5,051.65
Governance	041	Members Of Council	04105	Members - Insurance	$3,509.00	$2,920.00	$1,440.31	-$1,479.69
Governance	041	Members Of Council	04106	Members - Subscriptions, Donations	$16,000.00	$13,330.00	$31,350.00	$18,020.00
Governance	041	Members Of Council	04107	Deputy President's Allowance paid	$2,508.00	$2,090.00	$1,312.50	-$777.50
Governance	041	Members Of Council	04108	Members Communications	$8,000.00	$6,660.00	$4,660.00	-$2,000.00
Governance	041	Members Of Council	04109	Members Sitting Fees Paid	$60,543.00	$50,450.00	$38,967.50	-$11,482.50
Governance	041	Members Of Council	04110	Civic Receptions Expense	$10,000.00	$8,330.00	$600.57	-$7,729.43
Governance	041	Members Of Council	04111	Training Expenses of Members	$10,000.00	$8,330.00	$8,010.23	-$319.77
Governance	041	Members Of Council	04112	Maintenance - Council Chambers	$6,760.00	$5,620.00	$0.00	-$5,620.00
Governance	041	Members Of Council	04113	Overhead Expenses - Members	$184,400.00	$153,650.00	$128,223.02	-$25,426.98
		Members Of Council Total			$367,052.00	$305,800.00	$238,651.39	-$67,148.61
Governance	145	Administration	14500	General Office and Administration ExpensesExpenses	$25,000.00	$20,810.00	$8,426.19	-$12,383.81
Governance	145	Administration	14501	Administration Office Maintenance	$49,450.00	$41,180.00	$30,165.12	-$11,014.88
Governance	145	Administration	14502	Workers Compensation Premiums- Administration	$12,000.00	$10,000.00	$9,690.00	-$310.00
Governance	145	Administration	14503	IT Expense	$70,000.00	$58,320.00	$56,140.62	-$2,179.38
Governance	145	Administration	14504	Telecommunications - Admin	$22,800.00	$18,990.00	$18,249.37	-$740.63
Governance	145	Administration	14505	Travel & Accommodation - Admin	$10,000.00	$8,320.00	$800.00	-$7,520.00
Governance	145	Administration	14506	Legal Expenses Administration	$10,000.00	$8,330.00	$10,560.66	$2,230.66
Governance	145	Administration	14507	Training/Conference Expenses - Admin	$15,000.00	$12,500.00	$7,135.10	-$5,364.90
Governance	145	Administration	14508	Printing & Stationery - Admin	$12,500.00	$10,410.00	$8,950.44	-$1,459.56
Governance	145	Administration	14509	Fringe Benefits Tax - Admin	$32,500.00	$27,080.00	-$2.00	-$27,082.00
Governance	145	Administration	14510	Depreciation - Admin	$27,433.00	$22,850.00	$21,121.43	-$1,728.57
Governance	145	Administration	14511	Staff Uniform - Admin	$2,000.00	$1,660.00	$1,111.06	-$548.94
Governance	145	Administration	14512	Income relating to Administration	-$12,500.00	-$10,410.00	-$9,431.45	$978.55
Governance	145	Administration	14517	Insurance - Administration	$37,500.00	$31,250.00	$45,258.67	$14,008.67
Governance	145	Administration	14518	Salaries - Administration	$416,332.00	$346,940.00	$278,051.73	-$68,888.27
Governance	145	Administration	14519	Staff Appointment Expenses	$15,000.00	$12,500.00	$12,538.61	$38.61
Governance	145	Administration	14520	Superannuation	$60,368.00	$50,300.00	$44,287.01	-$6,012.99
Governance	145	Administration	14521	Audit Fees	$50,000.00	$41,660.00	$37,350.00	-$4,310.00
Governance	145	Administration	14522	Consultancy Fees	$110,000.00	$91,660.00	$87,073.09	-$4,586.91
Governance	145	Administration	14523	Remote Accounting Charges	$37,500.00	$31,250.00	$45,764.00	$14,514.00
Governance	145	Administration	14524	Subscriptions	$25,000.00	$20,830.00	$22,910.36	$2,080.36
Governance	145	Administration	14525	Loss on Sale of Assets - Admin Plant Purchaes	$3,586.00	$2,980.00	$0.00	-$2,980.00
Governance	145	Administration	14550	Administration Allocated	-$1,030,500.00	-$858,750.00	-$745,581.46	$113,168.54
		Administration Total			$969.00	$660.00	-$9,431.45	-$10,091.45
Governance Total					$368,021.00	$306,460.00	$229,219.94	-$77,240.06

Programme Description	SP	Sub-Programme Description	COA	Description	Current Budget	YTD Budget	YTD Actual	Variance ($)
Law, Order & Public Safety	051	Fire Prevention	05100	Overhead Expenses - Fire Prevention	$41,685.00	$34,720.00	$45,708.93	$10,988.93
Law, Order & Public Safety	051	Fire Prevention	05101	Insurance - Fire Prevention	$3,950.00	$3,290.00	$4,192.80	$902.80
Law, Order & Public Safety	051	Fire Prevention	05102	Income Relating to Fire Prevention	-$12,200.00	-$10,160.00	-$9,376.50	$783.50
Law, Order & Public Safety	051	Fire Prevention	05105	Vehicle Expenses - Fire Prevention	$39,000.00	$32,500.00	$266.67	-$32,233.33
Law, Order & Public Safety	051	Fire Prevention	05106	Equipment & Consumables - Fire Prevention	$6,000.00	$5,000.00	$1,026.09	-$3,973.91
Law, Order & Public Safety	051	Fire Prevention	05121	Grant Revenue - Fire Prevention	-$53,950.00	-$44,950.00	-$49,794.59	-$4,844.59
		Fire Prevention Total			$24,485.00	$20,400.00	-$7,976.60	-$28,376.60
Law, Order & Public Safety	052	Animal Control	05200	Expenses Relating to Animal Control	$18,000.00	$15,000.00	$13,143.31	-$1,856.69
Law, Order & Public Safety	052	Animal Control	05202	Dog Registration Fee Income	-$500.00	-$410.00	-$360.00	$50.00
		Animal Control Total			$17,500.00	$14,590.00	$12,783.31	-$1,806.69
Law, Order & Public Safety	053	Other Law, Order & Public Safety	05307	CESM Program Expenses	$15,000.00	$12,500.00	$7,962.40	-$4,537.60
Law, Order & Public Safety	053	Other Law, Order & Public Safety	05309	COVID-19 Pandemic 2020 Expenses	$0.00	$0.00	$1,335.58	$1,335.58
		Other Law, Order & Public Safety Total			$15,000.00	$12,500.00	$9,297.98	-$3,202.02
Law, Order & Public Safety Total					$56,985.00	$47,490.00	$14,104.69	-$33,385.31
Health	074	Preventative Services - Administration & Inspection	07400	Expenses Relating to Preventative Services - Administration & Inspection	$12,000.00	$10,000.00	$7,421.69	-$2,578.31
Health	074	Preventative Services - Administration & Inspection	07401	Income Relating to Preventative Services - Administration & Inspection	$0.00	$0.00	-$236.00	-$236.00
Health	074	Preventative Services - Administration & Inspection	07404	Analytical Expenses	$3,000.00	$2,500.00	$360.00	-$2,140.00
		Preventative Services - Administration & Inspection Total			$15,000.00	$12,500.00	$7,545.69	-$4,954.31
Health	075	Preventative Services - Pest Control	07500	Expenses Relating to Preventative Services - Pest Control	$925.00	$750.00	$512.73	-$237.27
		Preventative Services - Pest Control Total			$925.00	$750.00	$512.73	-$237.27
Health	077	Other Health	07700	Medical Centre Expenses	$500.00	$410.00	$394.64	-$15.36
Health	077	Other Health	07701	Donation RFDS	$3,000.00	$2,500.00	$3,000.00	$500.00
Health	077	Other Health	07702	Maintain Patient Transfer Vehicle	$6,255.00	$5,210.00	$2,661.96	-$2,548.04
		Other Health Total			$9,755.00	$8,120.00	$6,056.60	-$2,063.40
Health Total					$25,680.00	$21,370.00	$14,115.02	-$7,254.98
Housing	091	Staff Housing	09101	Maintenance 2 Office Road (CEO)	$39,399.00	$32,816.00	$47,387.69	$14,571.69
Housing	091	Staff Housing	09102	Maintenance 4A Kurara Way	$14,712.00	$12,250.00	$4,215.74	-$8,034.26
Housing	091	Staff Housing	09103	Maintenance 4B Kurara Way	$14,722.00	$12,260.00	$31,277.37	$19,017.37
Housing	091	Staff Housing	09104	Maintenance 6 Kurara Way	$15,188.37	$12,640.00	$6,243.18	-$6,396.82
Housing	091	Staff Housing	09105	Maintenance 8 Kurara Way	$23,443.37	$19,520.00	$6,813.28	-$12,706.72
Housing	091	Staff Housing	09106	Maintenance 10A Kurara Way	$20,473.37	$17,050.00	$3,873.95	-$13,176.05
Housing	091	Staff Housing	09107	Maintenance 10B Kurara Way	$20,473.37	$17,050.00	$13,852.91	-$3,197.09
Housing	091	Staff Housing	09108	Maintenance 12A Kurara Way	$15,443.37	$12,850.00	$4,816.50	-$8,033.50
Housing	091	Staff Housing	09109	Maintenance 12B Kurara Way	$27,573.37	$22,960.00	$4,939.55	-$18,020.45
Housing	091	Staff Housing	09110	Maintenance 14 Mulga Cres	$24,784.82	$20,640.00	$13,713.75	-$6,926.25
Housing	091	Staff Housing	09111	Maintenance 16 Mulga Cres	$16,668.80	$13,870.00	$6,001.97	-$7,868.03
Housing	091	Staff Housing	09113	Staff House Costs Allocated to Works	-$280,000.00	-$233,330.00	-$194,343.00	$38,987.00
Housing	091	Staff Housing	09114	Staff Housing Costs - Other Expenses	$60,000.00	$50,000.00	$51,207.11	$1,207.11
Housing	091	Staff Housing	09121	Income 2 Office Road (CEO)	-$390.00	-$320.00	-$285.00	$35.00
Housing	091	Staff Housing	09122	Income 4A Kurara Way	-$390.00	-$320.00	-$330.00	-$10.00
Housing	091	Staff Housing	09123	Income 4B Kurara Way	-$390.00	-$320.00	-$225.00	$95.00
Housing	091	Staff Housing	09124	Income 6 Kurara Way	-$390.00	-$320.00	-$330.00	-$10.00
Housing	091	Staff Housing	09125	Income 8 Kurara Way	-$390.00	-$320.00	-$315.00	$5.00
Housing	091	Staff Housing	09126	Income 10A Kurara Way	-$390.00	-$320.00	-$330.00	-$10.00
Housing	091	Staff Housing	09127	Income 10B Kurara Way	-$390.00	-$320.00	-$330.00	-$10.00
Housing	091	Staff Housing	09128	Income 12A Kurara Way	-$390.00	-$320.00	-$330.00	-$10.00
Housing	091	Staff Housing	09129	Income 12B Kurara Way	-$390.00	-$320.00	-$330.00	-$10.00
Housing	091	Staff Housing	09130	Income 14 Mulga Cres	-$390.00	-$320.00	-$330.00	-$10.00
Housing	091	Staff Housing	09131	Income 16 Mulga Cres	-$390.00	-$320.00	-$195.00	$125.00
		Staff Housing Total			$8,591.84	$7,056.00	-$3,330.00	-$10,386.00
Housing Total					$8,591.84	$7,056.00	-$3,330.00	-$10,386.00

Programme Description	SP	Sub-Programme Description	COA	Description	Current Budget	YTD Budget	YTD Actual	Variance ($)
Community Amenities	101	Sanitation - Household Refuse	10100	Expenses Relating to Sanitation - Household Refuse	$15,460.00	$12,880.00	$16,858.20	$3,978.20
Community Amenities	101	Sanitation - Household Refuse	10103	Tip Maintenance Costs	$6,050.00	$5,030.00	$164.37	-$4,865.63
		Sanitation - Household Refuse Total			$21,510.00	$17,910.00	$17,022.57	-$887.43
Community Amenities	103	Sewerage	10300	Overhead Expenses - Sewerage	$3,000.00	$2,500.00	$1,315.01	-$1,184.99
		Sewerage Total			$3,000.00	$2,500.00	$1,315.01	-$1,184.99
Community Amenities	105	Protection Of Environment	10500	Protection Of Environment - General expenses	$7,500.00	$6,210.00	$15,572.33	$9,362.33
Community Amenities	105	Protection Of Environment	10510	Donation to CRBA	$30,000.00	$30,000.00	$0.00	-$30,000.00
		Protection Of Environment Total			$37,500.00	$36,210.00	$15,572.33	-$20,637.67
Community Amenities	106	Town Planning & Regional Development	10600	Expenses Relating to Town Planning & Regional Development	$10,000.00	$8,330.00	$0.00	-$8,330.00
		Town Planning & Regional Development Total			$10,000.00	$8,330.00	$0.00	-$8,330.00
Community Amenities	107	Other Community Amenities	10700	Expenses Relating to Other Community Amenities	$5,200.00	$4,320.00	$4,260.09	-$59.91
Community Amenities	107	Other Community Amenities	10704	Maintenance - Public Conveniences	$1,500.00	$1,230.00	$4,003.95	$2,773.95
Community Amenities	107	Other Community Amenities	10705	Maintenance - Cemetery	$5,675.00	$4,710.00	$1,464.21	-$3,245.79
		Other Community Amenities Total			$12,375.00	$10,260.00	$9,728.25	-$531.75
Community Amenities Total					$84,385.00	$75,210.00	$43,638.16	-$31,571.84
Recreation & Culture	113	Other Recreation & Sport	11300	Overhead Expenses - Other Recreation & Sport	$76,000.00	$63,310.00	$64,590.25	$1,280.25
Recreation & Culture	113	Other Recreation & Sport	11301	Income Relating to Other Recreation & Sport	-$750.00	-$610.00	$0.00	$610.00
Recreation & Culture	113	Other Recreation & Sport	11304	Maintenance - Parks and Reserves	$121,500.00	$101,240.00	$82,463.88	-$18,776.12
Recreation & Culture	113	Other Recreation & Sport	11305	Maintenance - Murchison Sports Club	$37,551.00	$31,260.00	$72,602.60	$41,342.60
Recreation & Culture	113	Other Recreation & Sport	11306	Maintenance - Polocrosse fields	$15,050.00	$12,550.00	$26,450.88	$13,900.88
Recreation & Culture	113	Other Recreation & Sport	11307	Maintenance - Sports Toilet Block - Op Exp	$6,220.00	$5,170.00	$3,711.53	-$1,458.47
Recreation & Culture	113	Other Recreation & Sport	11308	Insurance - Other Recreation & Sport	$400.00	$330.00	$830.85	$500.85
Recreation & Culture	113	Other Recreation & Sport	11309	Arborist expenses - Parks and Reserves	$12,500.00	$10,410.00	$184.00	-$10,226.00
		Other Recreation & Sport Total			$268,471.00	$223,660.00	$250,833.99	$27,173.99
Recreation & Culture	114	Television And Rebroadcasting	11400	Expenses Relating to Television and Rebroadcasting	$16,750.00	$13,950.00	$14,104.42	$154.42
		Television And Rebroadcasting Total			$16,750.00	$13,950.00	$14,104.42	$154.42
Recreation & Culture	115	Libraries	11500	Expenses Relating to Libraries	$1,700.00	$1,400.00	$1,240.00	-$160.00
		Libraries Total			$1,700.00	$1,400.00	$1,240.00	-$160.00
Recreation & Culture	116	Other Culture	11600	Depreciation - Other Culture	$23,500.00	$19,570.00	$15,046.51	-$4,523.49
Recreation & Culture	116	Other Culture	11601	Income Relating to Other Culture	-$1,000.00	-$830.00	-$39.09	$790.91
Recreation & Culture	116	Other Culture	11602	Maintenance - Museum	$10,002.00	$8,320.00	$2,214.16	-$6,105.84
Recreation & Culture	116	Other Culture	11604	Maintenance - Museum Cottage	$11,810.00	$9,830.00	$16,142.51	$6,312.51
Recreation & Culture	116	Other Culture	11605	Expenses Relating to Other Culture	$10,000.00	$8,330.00	$0.00	-$8,330.00
		Other Culture Total			$54,312.00	$45,220.00	$33,364.09	-$11,855.91
Recreation & Culture Total					$341,233.00	$284,230.00	$299,542.50	$15,312.50

Programme Description	SP	Sub-Programme Description	COA	Description	Current Budget	YTD Budget	YTD Actual	Variance ($)
Transport	122	Streets, Roads, Bridges & Depot Maintenance	12200	Depreciation Expense - Streets, Roads, Bridges & Depot	$2,430,371.00	$2,025,290.00	$2,095,698.12	$70,408.12
Transport	122	Streets, Roads, Bridges & Depot Maintenance	12202	Street Lighting Maintenance - Op Exp	$8,500.00	$7,080.00	$5,817.29	-$1,262.71
Transport	122	Streets, Roads, Bridges & Depot Maintenance	12203	Maintenance - General	$822,000.00	$726,700.00	$1,164,481.53	$437,781.53
Transport	122	Streets, Roads, Bridges & Depot Maintenance	12204	Maintenance - Depot	$63,425.00	$52,840.00	$63,770.47	$10,930.47
Transport	122	Streets, Roads, Bridges & Depot Maintenance	12205	Maintenance - Heavy Road	$155,000.00	$129,160.00	$0.00	-$129,160.00
Transport	122	Streets, Roads, Bridges & Depot Maintenance	12206	Traffic Signs Maintenance	$15,000.00	$12,500.00	$468.00	-$12,032.00
Transport	122	Streets, Roads, Bridges & Depot Maintenance	12207	Bridges Maintenance	$6,000.00	$5,000.00	$5,762.85	$762.85
Transport	122	Streets, Roads, Bridges & Depot Maintenance	12208	Rehab Gravel Pits	$39,150.00	$32,610.00	$0.00	-$32,610.00
Transport	122	Streets, Roads, Bridges & Depot Maintenance	12209	Maintenance - CSIRO Beringarra-Pindar Road	$87,500.00	$72,910.00	$0.00	-$72,910.00
Transport	122	Streets, Roads, Bridges & Depot Maintenance	12210	Bunding of old Roads	$80,000.00	$66,660.00	$79,866.34	$13,206.34
Transport	122	Streets, Roads, Bridges & Depot Maintenance	12212	Grant - MRWA Direct	-$215,253.00	-$179,370.00	-$215,253.00	-$35,883.00
Transport	122	Streets, Roads, Bridges & Depot Maintenance	12213	Grant - MRWA Specific	-$120,000.00	-$100,000.00	-$72,667.00	$27,333.00
Transport	122	Streets, Roads, Bridges & Depot Maintenance	12216	Grant - Roads to Recovery	-$565,000.00	-$470,830.00	-$332,000.00	$138,830.00
Transport	122	Streets, Roads, Bridges & Depot Maintenance	12219	Grant - Wandrra Flood Damage	-$9,382,887.00	-$7,819,070.00	-$4,537,387.61	$3,281,682.39
Transport	122	Streets, Roads, Bridges & Depot Maintenance	12220	Income Relating to Transport	-$1,000.00	-$830.00	-$739.92	$90.08
Transport	122	Streets, Roads, Bridges & Depot Maintenance	12223	Maintenance/Improvements - Grids	$46,370.00	$38,620.00	$129,097.11	$90,477.11
Transport	122	Streets, Roads, Bridges & Depot Maintenance	12227	Loan Interest Payable	$12,500.00	$10,410.00	$19,922.43	$9,512.43
Transport	122	Streets, Roads, Bridges & Depot Maintenance	12228	Flood Damage January 2018	$2,611,651.00	$2,176,360.00	$2,018,009.20	-$158,350.80
Transport	122	Streets, Roads, Bridges & Depot Maintenance	12229	Flood Damage April 2019	$7,000,000.00	$5,833,330.00	$40,302.83	-$5,793,027.17
Transport	122	Streets, Roads, Bridges & Depot Maintenance	12239	Contribution Beringarra / Pindar Roads	-$106,952.00	-$89,130.00	-$3,844.11	$85,285.89
Transport	122	Streets, Roads, Bridges & Depot Maintenance	12241	Administration Expenses - Streets, Roads, Bridges & Depot	$399,000.00	$332,500.00	$285,505.11	-$46,994.89
		Streets, Roads, Bridges & Depot Maintenance Total			$3,385,375.00	$2,862,740.00	$746,809.64	-$2,115,930.36
Transport	123	Road Plant Purchases	12347	Loss on Sale of Assets - Rd Plant Purch - Op Exp	$109,011.00	$90,840.00	$0.00	-$90,840.00
Transport	123	Road Plant Purchases	12367	Profit on Sale of Assets - Rd Plant Purch - Op Inc	-$9,439.00	-$9,439.00	$0.00	$9,439.00
		Road Plant Purchases Total			$99,572.00	$81,401.00	$0.00	-$81,401.00
Transport	126	Aerodromes	12604	Airport Maintenance	$108,700.00	$90,570.00	$76,177.07	-$14,392.93
Transport	126	Aerodromes	12608	Depreciation - Airstrip	$0.00	$0.00	$18,109.94	$18,109.94
		Aerodromes Total			$108,700.00	$90,570.00	$94,287.01	$3,717.01
Transport Total					$3,593,647.00	$3,034,711.00	$841,096.65	-$2,193,614.35
Economic Services	131	Rural Services	13101	Vermin Control	$15,000.00	$12,490.00	$9,820.00	-$2,670.00
Economic Services	131	Rural Services	13102	Ammunition Expenditure	$1,000.00	$830.00	$1,276.37	$446.37
Economic Services	131	Rural Services	13105	Rural Services Income	-$2,000.00	-$1,660.00	-$1,550.76	$109.24
		Rural Services Total			$14,000.00	$11,660.00	$9,545.61	-$2,114.39
Economic Services	132	Tourism & Area Promotion	13200	Expenses Relating to Tourism & Area Promotion	$42,450.00	$35,360.00	$26,995.45	-$8,364.55
		Tourism & Area Promotion Total			$42,450.00	$35,360.00	$26,995.45	-$8,364.55
Economic Services	136	Other Economic Services	13600	Expenses Relating to Other Economic Services	$115,800.00	$96,490.00	$80,135.63	-$16,354.37
Economic Services	136	Other Economic Services	13601	Settlement Water Supply	$30,000.00	$24,970.00	$17,051.67	-$7,918.33
Economic Services	136	Other Economic Services	13602	Settlement Power Generation	$210,000.00	$174,970.00	$49,924.44	-$125,045.56
Economic Services	136	Other Economic Services	13603	Settlement Freight Service	$95,175.00	$79,290.00	$72,716.25	-$6,573.75
Economic Services	136	Other Economic Services	13604	Roadhouse Expenses	$50,200.00	$41,820.00	$71,928.93	$30,108.93
Economic Services	136	Other Economic Services	13605	Roadhouse Fuel Purchases	$255,000.00	$212,500.00	$184,482.80	-$28,017.20
Economic Services	136	Other Economic Services	13606	Roadhouse Retainer	$13,000.00	$10,830.00	$500.00	-$10,330.00
Economic Services	136	Other Economic Services	13607	Income Relating to Other Economic Services	$0.00	$0.00	-$8,574.45	-$8,574.45
Economic Services	136	Other Economic Services	13608	Roadhouse Fuel Sales	-$250,000.00	-$208,330.00	-$199,766.35	$8,563.65
Economic Services	136	Other Economic Services	13640	Roadhouse - Housing Expenses	$13,400.00	$11,150.00	$684.93	-$10,465.07
Economic Services	136	Other Economic Services	13648	Depreciation - Other Economic Services	$17,500.00	$14,570.00	$12,356.49	-$2,213.51
		Other Economic Services Total			$550,075.00	$458,260.00	$281,440.34	-$176,819.66
Economic Services Total					$606,525.00	$505,280.00	$317,981.40	-$187,298.60

SHIRE OF MURCHISON
Accounts Listing
for the period ended 30 April 2020

Programme Description	SP	Sub-Programme Description	COA	Description	Current Budget	YTD Budget	YTD Actual	Variance ($)
Other Property & Services	142	Public Works Overheads	14200	Plant Expenses Relating to Public Works Overheads	$18,950.00	$15,770.00	$199.92	-$15,570.08
Other Property & Services	142	Public Works Overheads	14201	Income Relating to Public Works Overheads	-$3,000.00	-$2,500.00	$0.00	$2,500.00
Other Property & Services	142	Public Works Overheads	14202	Sick Leave Expense	$34,750.00	$28,950.00	$15,916.73	-$13,033.27
Other Property & Services	142	Public Works Overheads	14203	Annual & Long Service Leave Works Expense	$69,475.00	$57,890.00	$62,595.85	$4,705.85
Other Property & Services	142	Public Works Overheads	14204	Protective Clothing - Outside Staff	$2,500.00	$2,080.00	$1,887.67	-$192.33
Other Property & Services	142	Public Works Overheads	14205	Depot Office - Works Salaries & Wages	$80,000.00	$66,670.00	$64,448.08	-$2,221.92
Other Property & Services	142	Public Works Overheads	14206	Consultant Expenses - Works Program	$25,000.00	$20,830.00	$0.00	-$20,830.00
Other Property & Services	142	Public Works Overheads	14207	Overheads Allocated to Works	-$983,850.00	-$819,870.00	-$790,770.99	$29,099.01
Other Property & Services	142	Public Works Overheads	14211	Camp Expenses	$22,500.00	$18,750.00	$2,091.58	-$16,658.42
Other Property & Services	142	Public Works Overheads	14212	Staff Training/Meetings/OSH	$26,000.00	$21,660.00	$23,875.92	$2,215.92
Other Property & Services	142	Public Works Overheads	14213	TOIL - Works	$500.00	$410.00	-$5,526.13	-$5,936.13
Other Property & Services	142	Public Works Overheads	14214	Public Holidays - Works	$48,362.00	$40,300.00	$29,584.40	-$10,715.60
Other Property & Services	142	Public Works Overheads	14215	Admin Costs Allocated to Works	$275,850.00	$229,870.00	$197,802.79	-$32,067.21
Other Property & Services	142	Public Works Overheads	14216	Housing Costs Allocated to Works	$265,000.00	$220,830.00	$194,343.00	-$26,487.00
Other Property & Services	142	Public Works Overheads	14217	Superannuation - Public Works Overheads	$130,960.00	$109,130.00	$94,475.13	-$14,654.87
Other Property & Services	142	Public Works Overheads	14220	Insurance - Works	$24,000.00	$20,000.00	$23,994.36	$3,994.36
		Public Works Overheads Total			$36,997.00	$30,770.00	-$85,081.69	-$115,851.69
Other Property & Services	143	Plant Operation Costs	14221	Rebates and reimbursements - Plant	$0.00	$0.00	-$272.73	-$272.73
Other Property & Services	143	Plant Operation Costs	14302	Insurance - Plant	$33,000.00	$27,500.00	$28,922.21	$1,422.21
Other Property & Services	143	Plant Operation Costs	14303	Fuel & Oils	$360,000.00	$300,000.00	$354,609.70	$54,609.70
Other Property & Services	143	Plant Operation Costs	14304	Tyres and Tubes	$18,000.00	$15,000.00	$30,577.11	$15,577.11
Other Property & Services	143	Plant Operation Costs	14305	Parts & Repairs	$198,800.00	$165,640.00	$117,814.86	-$47,825.14
Other Property & Services	143	Plant Operation Costs	14306	Internal Repair Wages	$73,680.00	$61,400.00	$62,258.42	$858.42
Other Property & Services	143	Plant Operation Costs	14307	Licences - Plant	$6,500.00	$5,410.00	$4,493.91	-$916.09
Other Property & Services	143	Plant Operation Costs	14308	Depreciation - Plant	$335,000.00	$279,160.00	$292,965.26	$13,805.26
Other Property & Services	143	Plant Operation Costs	14309	Plant Operation Costs Allocated to Works	-$948,000.00	-$790,000.00	-$622,102.62	$167,897.38
Other Property & Services	143	Plant Operation Costs	14312	Plant Expenses - Tools & Minor Equipment	$8,000.00	$6,660.00	$9,735.52	$3,075.52
		Plant Operation Costs Total			$84,980.00	$70,770.00	$279,001.64	$208,231.64
Other Property & Services	144	Stock Fuels & Oils	14404	Diesel Fuel Rebate	-$85,000.00	-$70,830.00	-$47,452.00	$23,378.00
		Stock Fuels & Oils Total			-$85,000.00	-$70,830.00	-$47,452.00	$23,378.00
Other Property & Services	146	Salaries & Wages	14602	Gross Salaries & Wages	$1,337,258.00	$1,114,380.00	$1,027,749.76	-$86,630.24
Other Property & Services	146	Salaries & Wages	14603	Less Sal & Wages Allocated	-$1,337,258.00	-$1,114,380.00	-$1,019,425.66	$94,954.34
		Salaries & Wages Total			$0.00	$0.00	$8,324.10	$8,324.10
Other Property & Services Total					$36,977.00	$30,710.00	$154,792.05	$124,082.05
Grand Total					$2,708,500.84	$2,301,257.00	-$2,157.91	-$2,303,414.91

SHIRE OF MURCHISON

16.3.1 - May 2020

General Ledger Detail Trial Balance

(frmGLTrialBalance)

Prog	Account	Description	SubProg	Opening Bal	Movement	Balance
Division	GEN					
01	1301000	Municipal Cash at Bank 146584	011	631,386.06	-410,250.93	221,135.13
01	1301020	Muni Short Term Investment 346033	011	965.80	99,635.16	100,600.96
01	1301030	Murchison Oasis Roadhouse (Fuel ATM) Acct Bank (Muni) 345989	011	1,484.04	8,387.26	9,871.30
01	1301060	CSIRO Road Account Bank (Muni) 395513	011	87,256.51	87.23	87,343.74
01	1301070	Muni Cash - Term Deposits	011	1,500,000.00	500,000.00	2,000,000.00
01	1301100	Reserve Funds	011	7,303,108.64	-181,226.89	7,121,881.75
01	1302000	Rates Debtors	011	52,966.98	243,104.21	296,071.19
01	1302040	ESL Rates Debtors	011	724.00	2,919.00	3,643.00
01	1302050	Excess Rates Received	011	-475.53	0.00	-475.53
01	1303000	Sundry Debtors	011	595,910.59	-592,265.61	3,644.98
01	1303020	Contract Asset - Grant not received	011	2,353,388.60	-1,971,851.21	381,537.39
01	1304000	GST Input (Asset)	011	187,900.16	-185,182.33	2,717.83
01	1306010	Accrued Income	011	10,571.00	-10,571.00	0.00
01	1306020	Accrued Interest	011	25,990.31	-25,990.31	0.00
01	1311000	Stock on hand - Ammunition	011	3,548.85	0.00	3,548.85
01	1311010	Stock on hand - Fuel - Depot Tank	011	48,109.80	30,689.91	78,799.71
01	1311020	Stock on hand - Fuel - Construction tank	011	15,198.44	-27,342.09	-12,143.65
01	1311030	Stock on hand - Fuel - Maintenance tank	011	6,578.55	-4,320.84	2,257.71
01	1311040	Stock on hand - Fuel - ULP Roadhouse	011	9,208.80	2,310.07	11,518.87
01	1311050	Stock on hand - Fuel - Diesel Roadhouse	011	15,416.40	2,559.30	17,975.70
01	1311070	Stock on hand - Oils & Grease	011	0.00	9,584.35	9,584.35
01	1311080	Stock on hand - History Books	011	481.25	0.00	481.25
01	1401000	Sundry Creditors Control	012	-927,519.78	265,877.77	-661,642.01
01	1401010	FESA ESL Liability	012	-9,357.60	-3,360.00	-12,717.60
01	1401020	ESL Payments to FESA	012	11,485.80	3,906.00	15,391.80
01	1403000	Accrued Wages	012	-8,324.10	0.00	-8,324.10
01	1405000	GST Output (Liability)	012	-2,540.28	14,498.83	11,958.55
01	1405010	Withholding Tax (No ABN Number Quoted) - Liability	012	0.00	-46.50	-46.50
01	1406000	Payroll Suspense account	012	0.00	0.00	0.00
01	1406010	PAYG Tax Witheld	012	-26,569.75	-100,085.00	-126,654.75
01	1406040	FBT Liability	012	-8,328.00	8,328.00	0.00
01	1407000	Accrued Expenses	012	-13,269.80	8,328.00	-4,941.80
01	1411000	Loan Treasury - WANDRRA Liability - Current	012	-1,549,425.20	1,550,208.97	783.77
01	1411010	Loan Lability - Current - Plant	012	-1,100.62	0.00	-1,100.62
01	1421000	Provision for Annual Leave	012	-37,458.90	-14,196.81	-51,655.71
01	1422000	Provision for Long Service Leave Current	012	-27,011.62	0.00	-27,011.62
01	1504000	Non-Current Investments	013	17,805.27	0.00	17,805.27
01	1521000	Buildings & Improvements	013	5,663,166.36	0.00	5,663,166.36
01	1522000	Accumulated Depreciation Buildings & Improvements	013	-423,777.32	-163,345.83	-587,123.15
01	1523000	Furniture & Equipment	013	14,500.00	0.00	14,500.00
01	1524000	Accumulated Depreciation Furniture&Equip	013	-836.22	-1,820.83	-2,657.05
01	1525000	Plant & Equipment - Major	013	2,957,163.91	0.00	2,957,163.91
01	1525100	Plant & Equipment - Minor	013	122,030.00	0.00	122,030.00
01	1526000	Accumulated Depreciation Plant & Equip - Major	013	-341,351.80	-331,133.53	-672,485.33
01	1526010	Accumulated Depreciation Plant & Equip - Minor	013	-11,153.93	-10,586.44	-21,740.37
01	1531000	Works in Progress	013	6,535.48	0.00	6,535.48
01	1541000	Roads	013	88,679,971.41	0.00	88,679,971.41
01	1542000	Accumulated Depreciation Roads	013	-20,451,672.29	-2,028,461.67	-22,480,133.96
01	1543000	Other Buildings & Improvements	013	1,614,125.97	0.00	1,614,125.97
01	1544000	Accumulated Depreciation Other Buildings & Improvements	013	-197,535.61	-91,499.39	-289,035.00
01	1549000	Bridges	013	4,110,515.25	0.00	4,110,515.25

General Ledger Detail Trial Balance

Options : Year 19/20,To Month 10,By Programmes

Prog	Account	Description	SubProg	Opening Bal	Movement	Balance
01	1550000	Accumulated Depreciation Bridges	013	-153,612.22	-42,646.80	-196,259.02
01	1145460	Revenue Other Property & Services	013	-17,805.27	0.00	-17,805.27
01	1601000	Loan 1 Treasury - Dolly Liability - (Non Current)	014	-17,315.12	0.00	-17,315.12
01	1611000	Long Service Leave (Non Current)	014	-32,881.76	0.00	-32,881.76
01	1701000	Muni Accumulated Surplus	015	-25,743,878.65	0.00	-25,743,878.65
01	1710000	Asset Revaluation Reserve - Roads	015	-51,778,639.69	0.00	-51,778,639.69
01	1710010	Asset Revaluation Reserve - Land & Buildings	015	-5,397,025.76	0.00	-5,397,025.76
01	1710020	Asset Revaluation Reserve - Plant	015	-1,506,304.86	0.00	-1,506,304.86
01	1710040	Asset Revaluation Reserve - Bridges	015	-59,214.61	0.00	-59,214.61
01	1721000	Reserves Plant Replacement	015	-1,410,355.95	-14,729.58	-1,425,085.53
01	1722000	Reserves Leave	015	-135,708.93	-1,417.02	-137,125.95
01	1723000	Reserves Building	015	-502,893.11	-5,253.47	-508,146.58
01	1723500	Murchison Settlement Buildings & Facilities Reserve	015	-920,424.95	-9,614.24	-930,039.19
01	1724000	Reserve Term Deposit - Beringarra - Cue Road	015	-3,536,484.22	-50,249.44	-3,586,733.66
01	1728000	Reserve CSIRO Beringarra Pindar Road	015	-171,672.96	-1,792.49	-173,465.45
01	1729000	Reserve Flood Damage Repairs	015	-250,567.82	-2,617.87	-253,185.69
01	1731000	Road Sealing Reserve	015	-375,000.00	0.00	-375,000.00
Total	Balance Sheet			0.00	-3,531,434.06	-3,531,434.06
03	1031000	Overhead Expenses - Rate Revenue	031	0.00	19,161.41	19,161.41
03	1031020	Valuation Expenses and Title Searches Expense	031	0.00	238.80	238.80
03	1031030	General Rates Levied	031	0.00	-465,396.83	-465,396.83
03	1031050	Penalty Interest Raised on Rates	031	0.00	-341.47	-341.47
03	1031090	Rates Administration Fee Received	031	0.00	-33.00	-33.00
03	1032010	Grants Commission Grant Received - General	032	0.00	-1,084,847.25	-1,084,847.25
03	1032020	Grants Commission Grant Received- Roads	032	0.00	-308,368.50	-308,368.50
03	1032040	Interest Received - Municipal	032	0.00	-14,037.38	-14,037.38
03	1032050	Other General Purpose funding received	032	0.00	-0.02	-0.02
03	1032060	Interest Received - Reserve - Op Inc	032	0.00	-59,694.08	-59,694.08
Total	General Purpose Funding			0.00	-1,913,318.32	-1,913,318.32
04	1041000	Members Travelling Expenses paid	041	0.00	12,373.48	12,373.48
04	1041010	Members Conference Expenses	041	0.00	2,864.93	2,864.93
04	1041020	Council Election Expenses	041	0.00	1,168.00	1,168.00
04	1041030	President's Allowance paid	041	0.00	5,242.50	5,242.50
04	1041040	Members Refreshments & Receptions Expense	041	0.00	2,438.35	2,438.35
04	1041050	Members - Insurance	041	0.00	1,440.31	1,440.31
04	1041060	Members - Subscriptions, Donations	041	0.00	31,350.00	31,350.00
04	1041070	Deputy President's Allowance paid	041	0.00	1,312.50	1,312.50
04	1041080	Members Communications	041	0.00	4,660.00	4,660.00
04	1041090	Members Sitting Fees Paid	041	0.00	38,967.50	38,967.50
04	1041100	Civic Receptions Expense	041	0.00	600.57	600.57
04	1041110	Training Expenses of Members	041	0.00	8,010.23	8,010.23
04	1041130	Overhead Expenses - Members	041	0.00	128,223.02	128,223.02
04	1145000	General Office and Administration ExpensesExpenses	145	0.00	8,426.19	8,426.19
04	1145010	Administration Office Maintenance	145	0.00	30,165.12	30,165.12
04	1145020	Workers Compensation Premiums-Administration	145	0.00	9,690.00	9,690.00
04	1145030	IT Expense	145	0.00	56,140.62	56,140.62
04	1145040	Telecommunications - Admin	145	0.00	18,249.37	18,249.37

General Ledger Detail Trial Balance

Prog	Account	Description	SubProg	Opening Bal	Movement	Balance
04	1145050	Travel & Accommodation - Admin	145	0.00	800.00	800.00
04	1145060	Legal Expenses Administration	145	0.00	10,560.66	10,560.66
04	1145070	Training/Conference Expenses - Admin	145	0.00	7,135.10	7,135.10
04	1145080	Printing & Stationery - Admin	145	0.00	8,950.44	8,950.44
04	1145090	Fringe Benefits Tax - Admin	145	0.00	-2.00	-2.00
04	1145100	Depreciation - Admin	145	0.00	21,121.43	21,121.43
04	1145110	Staff Uniform - Admin	145	0.00	1,111.06	1,111.06
04	1145170	Insurance - Administration	145	0.00	45,258.67	45,258.67
04	1145180	Salaries - Administration	145	0.00	278,051.73	278,051.73
04	1145190	Staff Appointment Expenses	145	0.00	12,538.61	12,538.61
04	1145200	Superannuation	145	0.00	44,287.01	44,287.01
04	1145210	Audit Fees	145	0.00	37,350.00	37,350.00
04	1145220	Consultancy Fees	145	0.00	87,073.09	87,073.09
04	1145230	Remote Accounting Charges	145	0.00	45,764.00	45,764.00
04	1145240	Subscriptions	145	0.00	22,910.36	22,910.36
04	1145500	Administration Allocated	145	0.00	-745,581.46	-745,581.46
04	1145120	Income relating to Administration	145	0.00	-9,431.45	-9,431.45
04	1145510	Transfer to Reserves - Staff Leave Entitlements	145	0.00	1,417.02	1,417.02
Total	Governance			0.00	230,636.96	230,636.96
05	1051000	Overhead Expenses - Fire Prevention	051	0.00	45,708.93	45,708.93
05	1051010	Insurance - Fire Prevention	051	0.00	4,192.80	4,192.80
05	1051050	Vehicle Expenses - Fire Prevention	051	0.00	266.67	266.67
05	1051060	Equipment & Consumables - Fire Prevention	051	0.00	1,026.09	1,026.09
05	1051020	Income Relating to Fire Prevention	051	0.00	-9,376.50	-9,376.50
05	1051210	Grant Revenue - Fire Prevention	051	0.00	-49,794.59	-49,794.59
05	1051030	Cap-Ex - Purchase Buildings & Improvements - Fire Prevention	051	0.00	50,753.33	50,753.33
05	1052000	Expenses Relating to Animal Control	052	0.00	13,143.31	13,143.31
05	1052020	Dog Registration Fee Income	052	0.00	-360.00	-360.00
05	1053070	CESM Program Expenses	053	0.00	7,962.40	7,962.40
05	1053090	COVID-19 Pandemic 2020 Expenses	053	0.00	1,335.58	1,335.58
Total	Law, Order & Public Safety			0.00	64,858.02	64,858.02
07	1074000	Expenses Relating to Preventative Services - Administration & Inspection	074	0.00	7,421.69	7,421.69
07	1074040	Analytical Expenses	074	0.00	360.00	360.00
07	1074010	Income Relating to Preventative Services - Administration & Inspection	074	0.00	-236.00	-236.00
07	1075000	Expenses Relating to Preventative Services - Pest Control	075	0.00	512.73	512.73
07	1077000	Medical Centre Expenses	077	0.00	394.64	394.64
07	1077010	Donation RFDS	077	0.00	3,000.00	3,000.00
07	1077020	Maintain Patient Transfer Vehicle	077	0.00	2,661.96	2,661.96
Total	Health			0.00	14,115.02	14,115.02
09	1091010	Maintenance 2 Office Road (CEO)	091	0.00	47,387.69	47,387.69
09	1091020	Maintenance 4A Kurara Way	091	0.00	4,215.74	4,215.74
09	1091030	Maintenance 4B Kurara Way	091	0.00	31,277.37	31,277.37
09	1091040	Maintenance 6 Kurara Way	091	0.00	6,243.18	6,243.18
09	1091050	Maintenance 8 Kurara Way	091	0.00	6,813.28	6,813.28
09	1091060	Maintenance 10A Kurara Way	091	0.00	3,873.95	3,873.95
09	1091070	Maintenance 10B Kurara Way	091	0.00	13,852.91	13,852.91
09	1091080	Maintenance 12A Kurara Way	091	0.00	4,816.50	4,816.50

General Ledger Detail Trial Balance

Prog	Account	Description	SubProg	Opening Bal	Movement	Balance
09	1091090	Maintenance 12B Kurara Way	091	0.00	4,939.55	4,939.55
09	1091100	Maintenance 14 Mulga Cres	091	0.00	13,713.75	13,713.75
09	1091110	Maintenance 16 Mulga Cres	091	0.00	6,001.97	6,001.97
09	1091130	Staff House Costs Allocated to Works	091	0.00	-194,343.00	-194,343.00
09	1091140	Staff Housing Costs - Other Expenses	091	0.00	51,207.11	51,207.11
09	1091210	Income 2 Office Road (CEO)	091	0.00	-285.00	-285.00
09	1091220	Income 4A Kurara Way	091	0.00	-330.00	-330.00
09	1091230	Income 4B Kurara Way	091	0.00	-225.00	-225.00
09	1091240	Income 6 Kurara Way	091	0.00	-330.00	-330.00
09	1091250	Income 8 Kurara Way	091	0.00	-315.00	-315.00
09	1091260	Income 10A Kurara Way	091	0.00	-330.00	-330.00
09	1091270	Income 10B Kurara Way	091	0.00	-330.00	-330.00
09	1091280	Income 12A Kurara Way	091	0.00	-330.00	-330.00
09	1091290	Income 12B Kurara Way	091	0.00	-330.00	-330.00
09	1091300	Income 14 Mulga Cres	091	0.00	-330.00	-330.00
09	1091310	Income 16 Mulga Cres	091	0.00	-195.00	-195.00
09	1091340	Cap-Ex - Buildings & Improvements - Staff Housing	091	0.00	464,761.72	464,761.72
09	1091510	Transfer to Reserves - Buildings	091	0.00	5,253.47	5,253.47
Total	Housing			0.00	466,685.19	466,685.19
10	1101000	Expenses Relating to Sanitation - Household Refuse	101	0.00	16,858.20	16,858.20
10	1101030	Tip Maintenance Costs	101	0.00	164.37	164.37
10	1103000	Overhead Expenses - Sewerage	103	0.00	1,315.01	1,315.01
10	1105000	Protection Of Environment - General expenses	105	0.00	15,572.33	15,572.33
10	1107000	Expenses Relating to Other Community Amenities	107	0.00	4,260.09	4,260.09
10	1107040	Maintenance - Public Conveniences	107	0.00	4,003.95	4,003.95
10	1107050	Maintenance - Cemetery	107	0.00	1,464.21	1,464.21
Total	Community Amenities			0.00	43,638.16	43,638.16
11	1113000	Overhead Expenses - Other Recreation & Sport	113	0.00	64,590.25	64,590.25
11	1113040	Maintenance - Parks and Reserves	113	0.00	82,463.88	82,463.88
11	1113050	Maintenance - Murchison Sports Club	113	0.00	72,602.60	72,602.60
11	1113060	Maintenance - Polocrosse fields	113	0.00	26,450.88	26,450.88
11	1113070	Maintenance - Sports Toilet Block - Op Exp	113	0.00	3,711.53	3,711.53
11	1113080	Insurance - Other Recreation & Sport	113	0.00	830.85	830.85
11	1113090	Arborist expenses - Parks and Reserves	113	0.00	184.00	184.00
11	1114000	Expenses Relating to Television and Rebroadcasting	114	0.00	14,104.42	14,104.42
11	1115000	Expenses Relating to Libraries	115	0.00	1,240.00	1,240.00
11	1116000	Depreciation - Other Culture	116	0.00	15,046.51	15,046.51
11	1116020	Maintenance - Museum	116	0.00	2,214.16	2,214.16
11	1116040	Maintenance - Museum Cottage	116	0.00	16,142.51	16,142.51
11	1116010	Income Relating to Other Culture	116	0.00	-39.09	-39.09
Total	Recreation & Culture			0.00	299,542.50	299,542.50
12	1121010	Cap-Ex - Roads Construction	121	0.00	190,183.89	190,183.89
12	1121030	Cap-Ex - MRWA Project Construction	121	0.00	190,042.83	190,042.83
12	1121040	Cap-Ex - Roads to Recovery Construction	121	0.00	1,096,453.01	1,096,453.01
12	1121080	Cap-Ex - Grids	121	0.00	80.58	80.58
12	1121120	Cap-Ex - Other funding - Road Construction	121	0.00	4,704.00	4,704.00

General Ledger Detail Trial Balance

Prog	Account	Description	SubProg	Opening Bal	Movement	Balance
12	1121510	Transfer to Reserves - Berringarra - Cue Road reinstatement	121	0.00	50,249.44	50,249.44
12	1121800	Cap-Ex - Roads Construction - Road Contributions	121	0.00	364,153.36	364,153.36
12	1122000	Depreciation Expense - Streets, Roads, Bridges & Depot	122	0.00	2,095,698.12	2,095,698.12
12	1122020	Street Lighting Maintenance - Op Exp	122	0.00	5,817.29	5,817.29
12	1122030	Maintenance - General	122	0.00	1,164,481.53	1,164,481.53
12	1122040	Maintenance - Depot	122	0.00	63,770.47	63,770.47
12	1122060	Traffic Signs Maintenance	122	0.00	468.00	468.00
12	1122070	Bridges Maintenance	122	0.00	5,762.85	5,762.85
12	1122100	Bunding of old Roads	122	0.00	79,866.34	79,866.34
12	1122230	Maintenance/Improvements - Grids	122	0.00	129,097.11	129,097.11
12	1122270	Loan Interest Payable	122	0.00	19,922.43	19,922.43
12	1122280	Flood Damage January 2018	122	0.00	2,018,009.20	2,018,009.20
12	1122290	Flood Damage April 2019	122	0.00	40,302.83	40,302.83
12	1122410	Administration Expenses - Streets, Roads, Bridges & Depot	122	0.00	285,505.11	285,505.11
12	1122120	Grant - MRWA Direct	122	0.00	-215,253.00	-215,253.00
12	1122130	Grant - MRWA Specific	122	0.00	-72,667.00	-72,667.00
12	1122160	Grant - Roads to Recovery	122	0.00	-332,000.00	-332,000.00
12	1122190	Grant - Wandrra Flood Damage	122	0.00	-4,537,387.61	-4,537,387.61
12	1122200	Income Relating to Transport	122	0.00	-739.92	-739.92
12	1122390	Contribution Beringarra / Pindar Roads	122	0.00	-3,844.11	-3,844.11
12	1122510	Transfer to Reserves - Flood Damage Repairs	122	0.00	2,617.87	2,617.87
12	1122520	Transfer to Reserves - Berringarra - Pindar Rd - CSIRO	122	0.00	1,792.49	1,792.49
12	1123020	Cap-Ex - Purchase Major Plant & Equipment - Road Plant Purchases	123	0.00	1,084,380.36	1,084,380.36
12	1123050	Transfer to Reserves - Plant Replacement	123	0.00	14,729.58	14,729.58
12	1123610	Cap-Ex - Principal repayment - Loan - Plant	123	0.00	545.77	545.77
12	1126040	Airport Maintenance	126	0.00	76,177.07	76,177.07
12	1126080	Depreciation - Airstrip	126	0.00	18,109.94	18,109.94
Total	Transport			0.00	3,841,029.83	3,841,029.83
13	1131010	Vermin Control	131	0.00	9,820.00	9,820.00
13	1131020	Ammunition Expenditure	131	0.00	1,276.37	1,276.37
13	1131050	Rural Services Income	131	0.00	-1,550.76	-1,550.76
13	1132000	Expenses Relating to Tourism & Area Promotion	132	0.00	26,995.45	26,995.45
13	1136000	Expenses Relating to Other Economic Services	136	0.00	80,135.63	80,135.63
13	1136010	Settlement Water Supply	136	0.00	17,051.67	17,051.67
13	1136020	Settlement Power Generation	136	0.00	49,924.44	49,924.44
13	1136030	Settlement Freight Service	136	0.00	72,716.25	72,716.25
13	1136040	Roadhouse Expenses	136	0.00	71,928.93	71,928.93
13	1136050	Roadhouse Fuel Purchases	136	0.00	184,482.80	184,482.80
13	1136060	Roadhouse Retainer	136	0.00	500.00	500.00
13	1136400	Roadhouse - Housing Expenses	136	0.00	684.93	684.93
13	1136480	Depreciation - Other Economic Services	136	0.00	12,356.49	12,356.49
13	1136070	Income Relating to Other Economic Services	136	0.00	-8,574.45	-8,574.45
13	1136080	Roadhouse Fuel Sales	136	0.00	-199,766.35	-199,766.35
13	1136120	Transfer to Reserves - Settlement Buildings and Facilities	136	0.00	9,614.24	9,614.24
13	1136160	Cap-Ex - Purchase Major Plant - Other Economic Services	136	0.00	1,548.01	1,548.01
Total	Economic Services			0.00	329,143.65	329,143.65

SHIRE OF MURCHISON

16.3.1 - May 2020

General Ledger Detail Trial Balance

(frmGLTrialBalance)

Prog	Account	Description	SubProg	Opening Bal	Movement	Balance
14	1142000	Plant Expenses Relating to Public Works Overheads	142	0.00	199.92	199.92
14	1142020	Sick Leave Expense	142	0.00	15,916.73	15,916.73
14	1142030	Annual & Long Service Leave Works Expense	142	0.00	62,595.85	62,595.85
14	1142040	Protective Clothing - Outside Staff	142	0.00	1,887.67	1,887.67
14	1142050	Depot Office - Works Salaries & Wages	142	0.00	64,448.08	64,448.08
14	1142070	Overheads Allocated to Works	142	0.00	-790,770.99	-790,770.99
14	1142110	Camp Expenses	142	0.00	2,091.58	2,091.58
14	1142120	Staff Training/Meetings/OSH	142	0.00	23,875.92	23,875.92
14	1142130	TOIL - Works	142	0.00	-5,526.13	-5,526.13
14	1142140	Public Holidays - Works	142	0.00	29,584.40	29,584.40
14	1142150	Admin Costs Allocated to Works	142	0.00	197,802.79	197,802.79
14	1142160	Housing Costs Allocated to Works	142	0.00	194,343.00	194,343.00
14	1142170	Superannuation - Public Works Overheads	142	0.00	94,475.13	94,475.13
14	1142200	Insurance - Works	142	0.00	23,994.36	23,994.36
14	1143020	Insurance - Plant	143	0.00	28,922.21	28,922.21
14	1143030	Fuel & Oils	143	0.00	354,609.70	354,609.70
14	1143040	Tyres and Tubes	143	0.00	30,577.11	30,577.11
14	1143050	Parts & Repairs	143	0.00	117,814.86	117,814.86
14	1143060	Internal Repair Wages	143	0.00	62,258.42	62,258.42
14	1143070	Licences - Plant	143	0.00	4,493.91	4,493.91
14	1143080	Depreciation - Plant	143	0.00	292,965.26	292,965.26
14	1143090	Plant Operation Costs Allocated to Works	143	0.00	-622,102.62	-622,102.62
14	1143120	Plant Expenses - Tools & Minor Equipment	143	0.00	9,735.52	9,735.52
14	1142210	Rebates and reimbursements - Plant	143	0.00	-272.73	-272.73
14	1144040	Diesel Fuel Rebate	144	0.00	-47,452.00	-47,452.00
14	1146020	Gross Salaries & Wages	146	0.00	1,027,749.76	1,027,749.76
14	1146030	Less Sal & Wages Allocated	146	0.00	-1,019,425.66	-1,019,425.66
Total	Other Property & Services			0.00	154,792.05	154,792.05
21	1210010	Trust Cash at Bank 146592	210	6,967.77	1,416.60	8,384.37
21	1210030	Murchison Community Trust Fund Account 384371	210	29,598.56	29.56	29,628.12
21	1210040	Murchison Community Fund Trust Term Deposit 466553	210	377,335.68	2,120.94	379,456.62
21	1210110	Trust Police Licensing - Payments	210	55,458.05	7,128.50	62,586.55
21	1210120	Trust Police Licensing - Receipts	210	-55,475.75	-8,084.10	-63,559.85
21	1210130	Trust BCITF Training Levy - Payments	210	676.10	0.00	676.10
21	1210140	Trust BCITF Training Levy - Receipts	210	-676.10	0.00	-676.10
21	1210150	Trust MSC Social Club - Payments	210	21,535.43	0.00	21,535.43
21	1210160	Trust MSC Social Club - Receipts	210	-21,535.43	0.00	-21,535.43
21	1210170	Trust Nomination Deposits - Payments	210	800.00	240.00	1,040.00
21	1210180	Trust Nomination Deposits - Receipts	210	-800.00	-240.00	-1,040.00
21	1210190	Trust Bonds - Payments	210	136,740.00	1,000.00	137,740.00
21	1210200	Trust Bonds - Receipts	210	-143,690.07	-1,150.00	-144,840.07
21	1210210	Trust Murchison Community Fund - Payments	210	55.00	0.00	55.00
21	1210220	Trust Murchison Community Fund - Receipts	210	-406,989.24	-2,150.50	-409,139.74
Total	Trust			0.00	311.00	311.00
Total for division	GEN			0.00	0.00	0.00
Grand Total				0.00	0.00	0.00

Term Deposits held by the Shire of Murchison

The following Term deposits are currently held as at 30th April 2020:

Municipal

Term Deposit	246829	$1,000,000	1.46%	Maturity 14/05/2020
Term Deposit	246810	$1,000,000	1.41%	Maturity 14/07/2020

Trust - Crosslands Murchison Community Fund

Term Deposit	466553	$382,792.16	1.33%	Maturity 25/08/2020

Reserve

Term Deposit	468161	$3,537,548.37	1.43%	Maturity 21/05/2020
(Beringarra Cue Road Reserve)				
Term Deposit	529817	$500,000	1.44%	Maturity 08/05/2020
Term Deposit	531458	$750,000	1.40%	Maturity 28/11/2020
Term Deposit	531466	$1,000,000	1.57%	Maturity 29/09/2020
Term Deposit	011720	$1,000,000	1.95%	Maturity 25/06/2020

17.1.1 May 2020

GOVERNMENT OF WESTERN AUSTRALIA

COVID-19 WA roadmap

Phase 1

27 April 2020

- Gatherings limit raised from 2 to 10 people
- Some additional non-contact public activities permitted
- Soft start to Term 2 for public schools introduced
- Home opens permitted in accordance with the limit on gatherings
- Weddings and funerals, up to 10 people
- Outdoor personal training (no shared equipment) up to 10 people

Phase 2

18 May 2020

- Non-work gatherings limit raised to 20 people
- Weddings and funerals up to 20 people inside or 30 outside
- People are encouraged to return to work, unless they are unwell or vulnerable
- Regional travel restrictions relaxed, travel permitted between:
  1. Perth, Peel, Wheatbelt, South West & Great Southern
  2. Mid-West, Gascoyne & Pilbara*
  3. Within the Goldfields-Esperance region*
  4. Local Government Areas in the Kimberley*

  * Restrictions on travel to biosecurity zones and remote communities remain in place
- Public pools permitted to open with strict rules
- Cafes and restaurants permitted to reopen with meal service, including within pubs, bars, clubs, hotels and casino, up to 20 patrons, with the 4sqm rule applied
- Places of worship, libraries, community centres & community facilities may reopen, with a 20 patron limit
- Indoor and outdoor fitness and dance classes allowed, with a 20 participant limit, no shared equipment and 4sqm rule applied
- Non-contact community sport and training allowed, with a 20 person limit

Phase 3

Around 4 weeks after Phase 2

- **Further increases in non-work gatherings**
- **Contact community sport**
- **Beauty therapy services**
- **Public playgrounds, skate parks, cinemas and concert venues**

Phase 3 will be subject to health advice, but will focus on continuing to build stronger links within the community and include further resumption of commercial and recreational activities. It may include:

- Further increase to non-work gathering limits
- Reopening playgrounds, skate parks and outdoor gym equipment
- Reopening galleries, museums, zoos, theatres, cinemas and concert venues
- Resuming beauty therapy and personal care services
- Resuming community contact sport
- Restrictions further relaxed for gyms, health clubs and indoor sport centres
- Reopening auction houses and real estate auctions
- Possible further adjustments to regional boundaries

Phase 4

Future easing of restrictions will be determined and occur in line with expert health advice

Avoid close contact with others
Keep at least 1.5 metres away

Healthy hygiene
Wash your hands regularly
Cover your mouth/nose when you cough/sneeze

4 square metres per person

Download the COVIDSafe app

We're all in this *together.*

WA.gov.au

ICC_Digital_Website_0005_Roadmap

17.1.1 May 2020

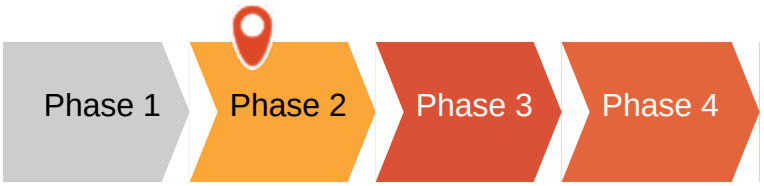
COVID-19 coronavirus: WA Roadmap

Here you will find our roadmap to carefully ease COVID-19 restrictions, including what this means for community and business.

Last updated: 23 May 2020 at 8.04am

The 4-phase roadmap will help get Western Australians back to work safely and begin the process of restarting the State's economy. It has been developed in conjunction with the National Cabinet principles and is based on the best health advice for WA.

WA's 4-phase roadmap



Phase 1

27 April 2020

- indoor and outdoor non-work gatherings of up to 10 people
- outdoor personal training without shared equipment
- recreation activities in compliance with travel restrictions and the 10-person rule, such as private picnics in the park, fishing, boating, hiking and camping
- home opens and display villages open, in compliance with 10-person rule, appropriate record keeping and hygiene practices.

Back to top

17.1.1 May 2020

Phase 2

18 May 2020

Social distancing, good hygiene and the 4 square metre rule apply to all activities.

Public gatherings

- indoor and outdoor non-work gatherings of up to 20 people
- weddings and funerals up to 20 people inside or 30 outside.

Dining out

- cafés and restaurants with meal service, including within pubs, bars, clubs, hotels and casino
- up to 20 patrons.

Return to work

Western Australians are encouraged to return to work, unless they are unwell or vulnerable.

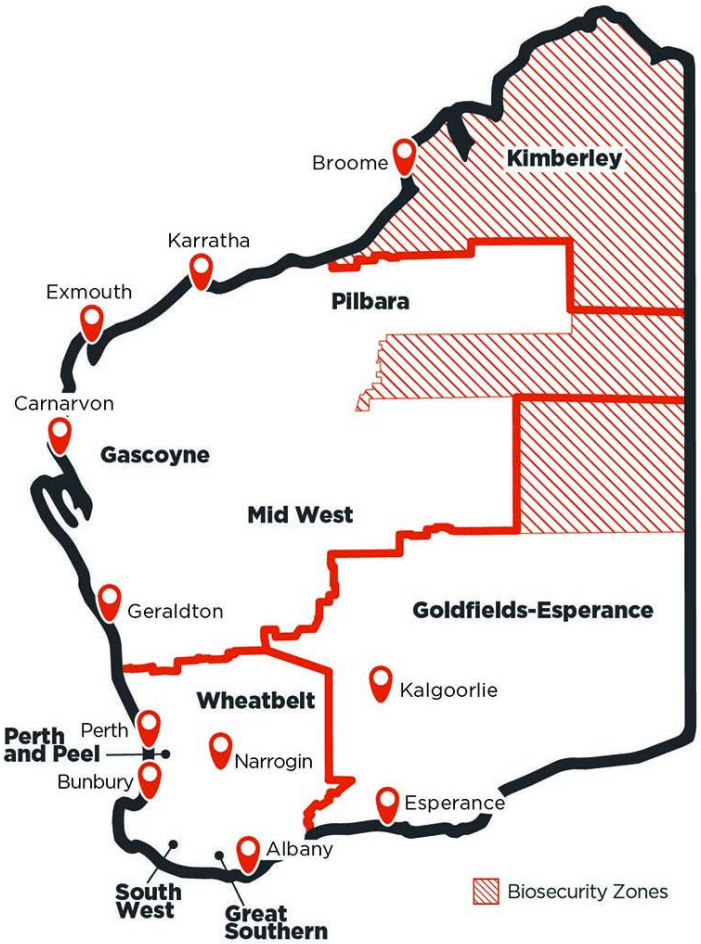
Regional travel

Restrictions relaxed, with travel allowed:

- between the South West, Great Southern, Wheatbelt and Perth-Peel regions
- between the Mid-West, Gascoyne and Pilbara regions (excluding the biosecurity zone)
- within the Goldfields-Esperance region (excluding the biosecurity zone)
- within Kimberley Local Government areas (the Commonwealth's biosecurity zone remains in place).

Travel exemptions are still required to enter

17.1.1 May 2020



WA and travel between the 4 regions.

Fitness and recreation

- non-contact community sports up to 20 participants
- outdoor or indoor fitness classes with no shared equipment, up to 20 participants
- public pools (1 indoor and multiple outdoor) permitted to open under strict rules and up to 20 patrons per pool.

Community facilities

- places of worship, community facilities and libraries permitted to reopen
- up to 20 patrons.

Advice for business

Businesses across Western Australia need to comply with conditions outlined in the COVID Safety Guidelines and prepare a COVID Safety Plan before they reopen, to protect staff and customers.

More information

For more information on Phase 2 easing of restrictions, please read our frequently asked

questions.

Phase 3

To be finalised in coming weeks

Phase 3 will be based on the Chief Health Officer's advice, taking into account infection rates across WA. It is expected to be implemented about 4 weeks from the start of Phase 2.

Phase 3 is expected to include:

- further increases in the number of people allowed at indoor and outdoor non-work gatherings, including patrons at cafés, restaurants, weddings and funerals
- possible further relaxation of regional travel restrictions
- restrictions further relaxed for gyms, health clubs and indoor sport centres
- contact community sport (indoor and outdoor) permitted, with gathering limits
- beauty therapy and personal care services permitted
- auction houses and real estate auctions permitted (not just online, as it is currently)
- public playgrounds, outdoor gym equipment, skate parks, zoos, cinemas, galleries, museums and concert venues permitted to open, with gathering limits.

Phase 4

To be confirmed

Phase 4 will be assessed and finalised in due course. Western Australia's interstate border closure will remain in place. It's expected to be the final restriction lifted.

Download the COVID-19 WA roadmap.

Premier of Western Australia

Our Reference: 59-200822

Cr Ross Foulkes-Taylor
President
Mr Bill Boehm
Chief Executive Officer
Shire of Murchison

By email: admin@murchison.wa.gov.au

Dear Cr Foulkes-Taylor and Mr Boehm

TRANSITION TO A COVIDSAFE AUSTRALIA

Can I thank everyone for their concerted effort so far in battling the Covid 19 pandemic.

On Friday, the National Cabinet agreed a three-step roadmap for easing social restrictions and creating a COVIDSafe Australia, with each State or Territory to apply the restrictions based on local conditions.

Yesterday, I announced the first stage of relaxed measures for Western Australia to commence from Monday, 18 May 2020 including reopening cafés and restaurants to cater for 20 seated patrons.

This additional patron count excludes staff, but must be accommodated with the required social distancing measures in effect.

We want to encourage Western Australians to get back to work and support café and restaurant owners to restart business. We know however in some instances there will be insufficient room to accommodate 20 seated patrons while abiding by the four square metre requirements.

I understand many Councils have already started working with cafes and restaurants to facilitate an expanded footprint of their businesses, and I urge you all to do so.

Wherever practical, we are seeking your support to relax alfresco trading boundaries, associated local laws and any leasing conditions during this time to provide flexibility to support these businesses.

This may include supporting adjacent businesses to work collaboratively in shared spaces.

2 Havelock Street, West Perth, Western Australia 6005
Telephone: +61 8 6552 5000 Facsimile: +61 8 6552 5001 Email: WA-Government@dpc.wa.gov.au
www.premier.wa.gov.au

We expect these to be temporary arrangements as we work towards supporting businesses to go back to normal in a considered and careful manner.

These past eight weeks have been some of the most challenging times for our community. While we have seen significant impacts from the COVID-19 pandemic, we have also seen great innovations and extraordinary community support for small businesses and those people experiencing hardship.

Thank you for all of the work undertaken by your Council in recent months to support your community during the COVID-19 pandemic. I wish and your Council every success as your own operations commence transition back to full service.

Thank you in advance for your support.

Yours sincerely

Mark McGowan MLA
PREMIER

11 MAY 2020

Hon David Templeman MLA
Minister for Local Government; Heritage; Culture & the Arts

Our Ref: 66-12356

To Local Government Mayors, Presidents and Commissioners

LOCAL GOVERNMENT'S ROLE REGARDING THE EASING OF COVID-19 RESTRICTIONS

I am writing to you to encourage all local governments to get behind the series of measures announced by the Premier on 10 May 2020 as part of Western Australia's roadmap for easing COVID-19 restrictions effective Monday 18 May 2020.

I see local government continuing to play a crucial leadership role in helping our communities get back on their feet and getting local economies to bounce back.

In particular, you all know my position on the role that libraries play in their communities. I want to ensure that when restrictions are eased that all local libraries are re-opened and operating, in accordance with new requirements.

Other local government facilities will also be affected by the new arrangements. For example, swimming pools, youth facilities, recreational centres and the like. I strongly encourage local governments to re-open these facilities where it is viable to do so.

Under the new arrangements, cafes and restaurants will be able to re-open. They will be required to apply limits to the number of patrons, social distancing and provide a COVID Safe environment. I am asking that you be as flexible as possible in enabling businesses to re-commence their operations, particularly regarding alfresco operations

At the beginning of this crisis I made changes to regulations to enable local governments to conduct council and committee meetings electronically. With the easing of COVID-19 restrictions and encouraging people to return to the workplace, where the appropriate social distancing requirements can be made, I would request local governments to start moving back to in-person council and committee meetings, including with public attendance.

You can find out more about the Phase 2 easing of restrictions and how they can involve local government by going to wa.gov.au.

I appreciate all the efforts and hard work done by local government throughout the State but remind you there is still a lot of work to be done.

Level 7, Dumas House, 2 Havelock Street, West Perth, Western Australia 6005
Telephone: +61 8 6552 5400 Facsimile: +61 8 6552 5401 Email: Minister.Templeman@dpc.wa.gov.au

These latest guidelines for our communities are aimed at getting Western Australians back at work as such as possible and moving us all towards a 'COVID safe economy'. Your continuing cooperation and leadership are essential parts of making that goal a reality for the communities we serve.

Yours sincerely

HON DAVID TEMPLEMAN MLA
MINISTER FOR LOCAL GOVERNMENT; HERITAGE; CULTURE AND THE ARTS

12 MAY 2020

EMERGENCY MANAGEMENT ACT 2005 (WA)

Section 71 and 72A

CLOSURE AND RESTRICTION (LIMIT THE SPREAD) DIRECTIONS (NO 3)

The World Health Organization declared COVID-19 a pandemic on 11 March 2020.

On 15 March 2020, the Minister for Emergency Services declared a state of emergency with effect from 12 a.m. on 16 March 2020 in respect of the pandemic caused by COVID-19 pursuant to section 56 of the *Emergency Management Act 2005* (WA) (**Act**) (**State of Emergency**). The State of Emergency applies to the State of Western Australia.

I, Christopher John Dawson, Commissioner of Police and State Emergency Coordinator, give certain of these directions (relating to the closure of certain places) pursuant to my powers as a police officer under section 71 of the Act, consider it reasonably necessary to give other directions to prevent, control or abate the risks associated with the emergency presented by the pandemic caused by COVID-19 pursuant to my powers under section 72A of the Act and specify certain information under section 72A(1) of the Act.

PREAMBLE

1. The purpose of these directions is to close certain places, to prohibit certain gatherings and activities and to give further directions in order to prevent, control or abate the risks associated with the emergency presented by the pandemic caused by COVID-19, by limiting the spread of COVID-19, and for those purposes to specify certain information under section 72A(1) of the Act.

CITATION

2. These directions may be referred to as the **Closure and Restriction (Limit the Spread) Directions (No 3)**.

COMMENCEMENT

3. These directions come into effect at 11.59 p.m. on 17 May 2020.

REVOCATION

4. The following directions are revoked:

(a) the Closure and Restriction (Limit the Spread) Directions (No 2) I made on 26 April 2020;

(b) the Closure and Restriction (Elite Athlete Training) Modification Directions I made on 1 May 2020.

DIRECTIONS

Note: these directions change, and in many cases relax, restrictions imposed by previous and now revoked directions. For the avoidance of doubt, a gathering or activity or the opening of a place which was prohibited or restricted before these directions came into effect, and is no longer prohibited or restricted or is differently restricted by these directions, must also comply with any other legal obligation imposed by something other than these directions which is applicable to that gathering or activity or the opening of that place.

Prohibited gatherings

5. A person who owns, controls or operates **premises** in the State of Western Australia must not allow a **prohibited gathering** to occur on the premises.

6. A person must not organise a prohibited gathering on premises in the State of Western Australia.

7. A person must not attend a prohibited gathering on premises in the State of Western Australia.

Prohibited activities

8. A person must refrain from undertaking or engaging in a **prohibited activity**.

9. A person must not organise a prohibited activity.

10. A person must not attend a prohibited activity.

Closure of certain places of business, worship and entertainment

11. Every owner, occupier or person apparently in charge of an **affected place**:

    (a) must close that place to the public while these directions remain in effect except to the extent (if at all) that the affected place is permitted by these directions to open; and

(b) to the extent (if at all) that the affected place is permitted by these directions to open, must comply with the requirements applicable to the affected place opening in that way,

provided that in the case of:

(c) an **entertainment venue of any other kind**, the affected place may be used for the purposes of live streaming, or recording for later broadcast or publication on television, radio, the internet or social media, of live entertainment, but must remain closed to the public; and

(d) a gallery, museum or historic site, the affected place may be for the purposes of live streaming, or recording for later broadcast or publication on television, radio, the internet or social media, of matters relating to the gallery, museum or historic site, but must remain closed to the public.

DEFINITION OF PROHIBITED GATHERING

12. A **prohibited gathering** means:

(a) a gathering of more than twenty (20) persons in a single undivided **indoor space** or a single undivided **outdoor space** that is a **public place** at the same time; or

(b) a gathering of two (2) or more persons in a single undivided indoor space or a single undivided outdoor space at the same time (whether or not the space is a public place), where there is not at least 4 square metres of space for each person at the gathering,

Note: subject to the exceptions set out in the rest of this paragraph, a gathering at a public place will be a prohibited gathering if it is a gathering of more than 20 persons ***or*** *if it is a gathering at which there is not at least 4 square metres for each person at the gathering. A gathering at a place that is not a public place will only be a prohibited gathering if there is not at least 4 square metres for each person at the gathering and one or more of the exceptions set out in the rest of this paragraph do not apply*

but does not include a gathering:

(c) at an airport that is necessary for the normal business of the airport; or

(d) for the purposes of or related to public transportation, including in vehicles or at public transportation facilities such as stations, platforms and stops; or

Note: for the avoidance of doubt, public transportation includes taxis, ride share services, charter vehicles and similar services

(e) at a medical or health service facility that is necessary for the normal business of the facility; or

(f) at a disability or aged care facility that is necessary for the normal business of the facility; or

(g) for the purposes of providing care or assistance (including personal care) to a vulnerable person or providing emergency assistance; or

(h) for the purposes of emergency services; or

(i) at a prison, detention centre, lock up or other place of custody for the purposes of or related to the operation of that place of custody; or

(j) at Parliament for the purposes of its normal operations; or

(k) at a court or tribunal; or

(l) at a food market, supermarket, grocery store, retail store or shopping centre that is necessary for the normal business of those premises; or

(m) at an office building, factory, mining site (including mining site accommodation), construction site or other place of work that is necessary for the normal business of those premises, except premises described in paragraph 12(n); or

(n) subject to paragraph 13, at a school, university, educational institution or childcare facility that is necessary for the normal business of the facility; or

(o) at a hotel, motel or other accommodation facility that is necessary for the normal operation of accommodation services; or

(p) in an outdoor space where a gathering of persons which would otherwise constitute a prohibited gathering may be present for the purpose of transiting through the space; or

Example: Forrest Place, Perth

(q) in an indoor space where a gathering of persons which would otherwise constitute a prohibited gathering may be present for the purpose of transiting through the space; or

Examples: Perth Busport; an elevator or lift

(r) in an indoor space or an outdoor space where everyone in the gathering is a member of the same **household**; or

(s) at an affected place other than a drive-in cinema, to the extent that the affected place may remain open to the public for certain purposes and the gathering is necessary for any of the purposes for which an affected place may remain open; or

Note: affected places are closed to the public, but some of them are permitted to remain open to a limited extent. Paragraph 12(s) ensures that a gathering which is necessary for any of the purposes for which an affected place may remain open will not be a prohibited gathering, provided that any other requirement imposed by these directions is complied with

(t) at an affected place that is a drive-in cinema, provided that any **patron** at the drive-in cinema:

(i) remains in their **motor vehicle** except to the extent necessary to use toilet facilities or to purchase take away food or drink and returns to their motor vehicle as soon as possible after using those facilities or purchasing that food or drink; and

(ii) when outside their motor vehicle takes all reasonable steps to keep at least 1.5 metres away from any other person; or

(u) in a motor vehicle; or

(v) specified in writing as exempt from this direction by me, or someone authorised for that purpose by me, as the State Emergency Coordinator.

13. For the purposes of paragraph 12(n), an event at a school, university, educational institution or childcare facility that involves members of the community in addition to staff, students and (in the case of a childcare facility) children in the care of that facility is taken to be unnecessary for the normal business of the facility.

Note: The intended effect of paragraph 13 is that an event at a facility described by paragraph 12(n) which involves members of the community in addition to staff, students and children will be a prohibited gathering if it involves a gathering of persons which would, but for paragraph 12(n), constitute a prohibited gathering. Events include assemblies, sporting events or parent-teacher events.

DEFINITION OF PROHIBITED ACTIVITY

14. A **prohibited activity** means any of the following activities and whether undertaken or engaged in on a profit or not-for-profit basis:

    (a) a real estate auction; or

    (b) an open house inspection (including the inspection of a display home), whether for the purposes of sale or rent, but excluding an inspection at which:

        (i) the person conducting the inspection completes, and retains and produces for inspection as may be required by a **relevant officer** at any time, a written register of the place, date and time where the inspection is held and the name, residential address, email address and contact telephone number of the person conducting the inspection and each person who attends; and

        (ii) no more than twenty (20) persons (including the person conducting the inspection) are present at the same time and there is at least 4 square metres of space for each person present; and

        (iii) alcohol hand rub is made available for those attending at the entrance and, if the entrance is not also the only available exit, at each available exit; and

        (iv) the person conducting the inspection encourages those attending to wash their hands with alcohol hand rub when they enter and exit the place being inspected;

    or

    (c) beauty therapy services, including but not limited to tanning, waxing, massages, nail services, tattooing and piercing, but excluding hairdressing and barbering provided that:

(i) a distance of at least 1.5 metres is kept between each hairdresser or barber and customer and every other hairdresser or barber and customer in the place where hairdressing or barbering services are being provided; and

(ii) no more than 20 patrons are receiving hairdressing or barbering services at any one time in the place where those services are being provided; or

(d) **instructed personal and group training**, whether indoors or outdoors, except where:

(i) the training involves no more than 20 persons, excluding any instructor; and

(ii) any equipment used for the training is not shared between the persons involved; and

(iii) each participant in the training does not ordinarily come into bodily contact with any other participant or the instructor; and

(iv) any equipment used for the training is cleaned before it is used again after the training; or

(e) a wedding, other than to the extent that, excluding the celebrant, it involves no more than:

(i) twenty (20) persons if it is held indoors; or

(ii) thirty (30) persons if it is held outdoors; or

(f) a funeral, other than to the extent that, excluding those persons whose presence is necessary to conduct the funeral:

(i) the funeral involves no more than:

(A) twenty (20) persons if it is held indoors; or

(B) thirty (30) persons if it is held outdoors; or

(ii) the funeral has been approved in writing by me, or someone authorised for that purpose by me, as the State Emergency Coordinator;

or

(g) a sporting activity, whether indoors or outdoors, which ordinarily involves some or all of the participants in the sporting activity coming into bodily contact with each other; or

Example: a game of basketball, any code of football (including Australian rules football, rugby and soccer), hockey or water polo is an example of a sporting activity which involves some or all of the participants intentionally coming into bodily contact with each other. As explained in the note to paragraph 14(h), in some cases training for sports such as basketball, any code of football, hockey or water polo can occur if that training does not ordinarily involve bodily contact

(h) a sporting activity, whether indoors or outdoors, which does not ordinarily involve some or all of the participants in the sporting activity coming into bodily contact with each other, except where:

(i) no more than twenty (20) persons participate in the activity (excluding those participating in a coaching or similar capacity); and

(ii) any equipment used is cleaned before it is used again after the activity.

Example: a game of cricket, golf, lawn bowls or tennis is an example of a sporting activity which does not involve some or all of the participants intentionally coming into bodily contact with each other. Playing kick to kick (which is often done with an Australian rules football), or training for a sport such as basketball, a code of football, hockey or water polo, will also fall within paragraph 14(h) if it does not involve intentional bodily contact (such as kick to kick) or it is conducted to ensure that bodily contact does not intentionally occur (such as some kinds of training for basketball, a code of football, hockey or water polo).

Note: the intended effect of these directions is that the maximum number of people who may gather for the purposes of an open house inspection (including the inspection of a display home), instructed personal and group training, a wedding or funeral or a sporting activity which does not ordinarily involve bodily contact is as set out in paragraph 14(b), (d), (e), (f) and (h) above, provided that such a gathering is still subject to the requirement as set out in paragraph 12(b) that there be at least 4 square metres of space for each person at the gathering.

Example: a funeral is to be held indoors for someone with more than 20 family members who wish to attend the funeral. The funeral is to be held in a space that is large enough to allow at least 4 square metres for everyone who will be present, including all of the family members who wish to attend and those persons whose presence is necessary to conduct the funeral. Approval can be sought under paragraph 14(f)(ii) to have more than 20 persons at the funeral (excluding those persons whose presence is necessary to conduct the funeral).

DEFINITION OF AFFECTED PLACE

15. **Affected place** means any one of the following, whether operated on a profit or not-for-profit basis:

(a) a business characterised as a pub, bar or club that supplies alcohol under a licence granted under the *Liquor Control Act 1988* (WA) (but not including any part of the business constituted by a **bottleshop**), except to the extent that the **re-opening requirements** have been complied with and it provides:

(i) takeaway meals or drinks or a meal delivery service; or

(ii) **meals** to patrons and:

(A) there is at least 4 square metres of space for each patron in the dining area where the patron is located; and

(B) there are no more than 20 patrons at the place at any time (excluding any person present to collect a takeaway meal or drink), irrespective of whether or not the place has more than one dining area; and

(C) alcohol is not served or otherwise provided for consumption at the place except as ancillary to a meal; and

(D) a written register is retained at the place and produced for inspection as may be required by a relevant officer at any time, of the name and contact telephone number of each patron and the date and time when the patron was at the place; or

(b) a hotel, whether licensed or unlicensed, except:

(i) to the extent that it provides accommodation, takeaway meals or drinks or a meal delivery service; or

(ii) any part of the hotel constituted by a bottleshop; or

(iii) to the extent that it provides meals to patrons and:

(A) there is at least 4 square metres of space for each patron in the dining area where the patron is located; and

(B) there are no more than 20 patrons at the place at any time (excluding any person present to collect a takeaway meal or drink), irrespective of whether or not the place has more than one dining area; and

(C) alcohol is not served or otherwise provided for consumption at the place except as ancillary to a meal; and

(D) a written register is retained at the place and produced for inspection as may be required by a relevant officer at any time, of the name and contact telephone number of each patron and the date and time when the patron was at the place; and

(E) the re-opening requirements have been complied with; or

(c) a gym, indoor sporting centre, wellness centre, health club or fitness centre (including a centre offering yoga, barre, pilates, aerobics, dancing or spin facilities) or boot camp, except to the extent that:

(i) it is being used for:

(A) instructed personal and group training which involves no more than 20 patrons, where there is at least 4 square metres of space for each person involved; or

(B) a sporting activity which does not involve some or all of the participants in the sporting activity intentionally coming into bodily contact with each other, where no more than 20 patrons participate in the activity and there is at least 4 square metres of space for each participant;

and

(ii) equipment used for the training (but not a sporting activity) is not shared between the persons involved; and

(iii) equipment used for the training or sporting activity is cleaned before it is used for another training session or another sporting activity; and

(iv) fixed equipment (including but not limited to gym machines such as Pilates reformers, weight machines, exercise bicycles, rowing machines and treadmills) is not used for the training or sporting activity; and

(v) there are no more than 20 patrons at the place at any time; and

(vi) communal facilities (including showers and change rooms but excluding toilets) remain closed except to the extent necessary to permit access to toilets; and

(vii) a written register is retained at the place and produced for inspection as may be required by a relevant officer at any time, of the name and contact telephone number of each patron and the date and time when the patron was at the place; and

(viii) the re-opening requirements have been complied with; or

(d) a **casino**; or

Note: each of the restaurants at the Crown Casino are governed by paragraph 15(h)

(e) a cinema or nightclub, unless the place is a drive-in cinema and:

(i) the re-opening requirements have been complied with; and

(ii) only take-away meals or drinks are sold; or

(f) an entertainment venue of any other kind; or

Note: while an entertainment venue of any other kind must remain closed to the public, it can be used for the purposes of live streaming, or recording for later broadcast or publication on television, radio, the internet or social media, of live entertainment, provided that no more than 20 persons are present and there is at least 4 square metres of space for each person at that gathering

(g) a restaurant or café (including premises selling food or drink in a food court), except to the extent that:

(i) it provides takeaway meals or drinks or a meal delivery service; or

(ii) it provides food or drink to the homeless (and for the avoidance of doubt, the provision of food or drink to the homeless is not limited to the provision of takeaway meals or drinks or a meal delivery service); or

(iii) it is not premises selling food or drink in a food court and provides meals to patrons and:

(A) there is at least 4 square metres of space for each patron in the dining area where the patron is located; and

(B) there are no more than 20 patrons at the place at any time (excluding any person present to collect a takeaway meal or drink), irrespective of whether or not the place has more than one dining area; and

(C) alcohol is not served or otherwise provided for consumption at the place except as ancillary to a meal; and

(D) a written register is retained at the place and produced for inspection as may be required by a relevant officer at any time, of the name and contact telephone number of each patron and the date and time when the patron was at the place; and

(E) the re-opening requirements have been complied with; or

(h) a place of worship, other than for:

(i) the purposes of a wedding or funeral; or

(ii) any other lawful purpose, provided that:

(A) no more than 30 persons are at the place at any time, of whom no more than 20 may be patrons; and

(B) there is at least 4 square metres of space for each person in the place; and

(C) a written register is retained at the place and produced for inspection as may be required by a relevant officer at any time, of the name and contact telephone number of each patron and the date and time when the patron was at the place; and

(D) the re-opening requirements have been complied with; or

Note: paragraph 14(e) and (f) of these directions restrict the number of persons who can be present at a wedding or funeral

(i) an auction house; or

(j) a beauty parlour or salon (other than a hairdressers or barbershop), except to the extent that the place opens to the public to sell goods, the sale of those goods at that place is otherwise lawful and the place complies with the re-opening requirements; or

(k) a nail salon, except to the extent that the place opens to the public to sell goods, the sale of those goods at that place is otherwise lawful and the place complies with the re-opening requirements; or

(l) a tattoo parlour, except to the extent that the place opens to the public to sell goods, the sale of those goods at that place is otherwise lawful and the place complies with the re-opening requirements; or

(m) a spa, except to the extent that the place opens to the public to sell goods, the sale of those goods at that place is otherwise lawful and the place complies with the re-opening requirements; or

(n) a massage parlour, except to the extent that the place opens to the public to sell goods, the sale of those goods at that place is otherwise lawful and the place complies with the re-opening requirements; or

Note: beauty therapy services (excluding hairdressing and barbering) continue to be prohibited activities under paragraph 14(c)

(o) a gaming or gambling venue, other than to the extent that the venue is a TAB outlet which I as the State Emergency Coordinator approve in writing to be open to the public and is open to the public for the sole purpose of enabling a person:

(i) to open a TABtouch betting account in order to be able to make cash deposits into or cash withdrawals from that TABtouch betting account at a TAB outlet; or

(ii) who has a TABtouch betting account to make cash deposits into or cash withdrawals from their TABtouch betting account at the TAB outlet,

and the following requirements are complied with:

(iii) the TAB outlet is only open to the public on weekdays between 3 p.m. and 6 p.m., on Saturdays between 9 a.m. and 6 p.m. and on Sundays or public holidays between 9 a.m. and 12 p.m.; and

(iv) any member of the public who is in the TAB outlet and is not opening a TABtouch betting account or making cash deposits into, or cash withdrawals from, a TABtouch betting account is immediately required to leave the TAB outlet; and

(v) any terminals used for deposits or withdrawals are at least three (3) metres apart; and

(vi) no audio or visual broadcast of any kind of racing occurs in the TAB outlet; and

(vii) there is at least 4 square metres of space for each person in the TAB outlet at the same time;

or

(p) adult entertainment premises (including but not limited to strip clubs, brothels and sex on premises venues); or

(q) an amusement park or arcade; or

(r) a play centre, whether indoors or outdoors; or

(s) a community, recreation or youth centre or facility (including but not limited to community halls, clubs, Returned and Services League facilities and Police and Citizens Youth Clubs), except to the extent that it remains open for the purpose of hosting essential voluntary or public services such as food banks or homeless services, or:

(i) there is at least 4 square metres of space for each patron in the place; and

(ii) there are no more than 20 patrons at the place at any time; and

(iii) a written register is retained at the place and produced for inspection as may be required by a relevant officer at any time, of the name and contact telephone number of each patron and the date and time when the patron was at the place; and

(iv) the re-opening requirements have been complied with; and

(v) if it is being used for instructed personal and group training or a sporting activity described in paragraph 15(c)(i), it complies with all of the requirements in paragraph 15 (c)(ii) to (vii); or

(t) a sauna; or

(u) a bathhouse; or

(v) a swimming pool, whether indoors or outdoors, except to the extent that:

(i) no more than 20 patrons use the pool at any time; and

(ii) there is at least 4 square metres of space for each person in the pool at any time; and

(iii) communal facilities (including showers and change rooms but excluding toilets) remain closed except to the extent necessary to permit access to toilets; and

(iv) if the swimming pool generally permits access to a member of the public only after payment, it complies with paragraph 15(c) (v), (vii) and (viii); or

(w) a gallery; or

(x) a museum; or

(y) an historic site; or

Note: while a gallery, museum or historic site must remain closed to the public, it can be used for the purposes of live streaming, or recording for later broadcast or publication on television, radio, the internet or social media, of matters relating to the gallery, museum or historic site, provided that no more

than 20 persons are present and there is at least 4 square metres of space for each person at that gathering

(z) a library, except to the extent that:

(i) there is at least 4 square metres of space for each patron in the place; and

(ii) there are no more than 20 patrons at the place at any time; and

(iii) a written register is retained at the place and produced for inspection as may be required by a relevant officer at any time, of the name and contact telephone number of each patron and the date and time when the patron was at the place; and

(iv) the re-opening requirements have been complied with; or

(aa) a **playground**; or

(bb) a **skate park**; or

(cc) an **outdoor gym**.

16. If a place has more than one facility which falls within a category of affected place or more than one swimming pool:

(a) each of those facilities or swimming pools is subject to the requirements of the category of affected place into which the facility falls or of a swimming pool, as the case may be; and

(b) the place may have as many persons at the place at any time as the cumulative requirements of the facilities or swimming pools permits, provided that the requirements applicable to each facility or swimming pool are complied with,

provided that if a place has more than one swimming pool and any of those pools are indoor swimming pools, the place may not open more than one indoor swimming pool at a time.

Example 1: a place has multiple facilities, comprising a group fitness room, a youth centre and a library. Each of those facilities can have up to 20 patrons present in the facility, provided that the requirements applicable to each facility are complied with (including the requirement that there is at least 4 square metres of space for each patron in those facilities).

Example 2: a place has four swimming pools, two of which are outdoor swimming pools and two of which are indoor swimming pools. The place could open both of the outdoor swimming pools and one of the indoor swimming pools, provided that it complies with the requirements applicable to each of the swimming pools that it opens.

RESTRICTION ON DISCLOSURE OF INFORMATION FROM REGISTERS

17. A person must not use or disclose information in a register required to be retained by these directions except as permitted by law or required by a relevant officer or otherwise for the purpose of contract tracing.

OTHER DEFINITIONS

18. **Authorised officer** has the same meaning as in the Act.

19. **Bottleshop** means an area physically attached or adjacent to the premises of a business characterised as a pub, bar or club referred to in paragraph 15(a), or a hotel referred to in paragraph 15(b), that is for the sale of packaged alcohol to be consumed off the premises of the pub, bar, club or hotel.

20. **Casino** has the same meaning as in the *Casino Control Act 1984* (WA).

21. **Emergency officer** has the meaning as in the *Public Health Act 2016* (WA).

22. **Entertainment venue of any other kind** means any entertainment venue except a casino, cinema (including a drive-in cinema) or nightclub.

23. **Household** means two or more persons who usually reside at the same place, irrespective of whether those persons are related to each other.

Example 1: four university students who share a house are members of the same household, even though they are not related to each other.

Example 2: seven members of a family who live in the same house are members of the same household even though more than 2 generations live in that house (such as grandparents, parents and children).

Example 3: three members of a family who live in the same house and a boarder who usually resides there are members of the same household, even though only some of them are related to each other.

Example 4: a child who usually moves between the child's father's home and the child's mother's home on a week-about basis is part of the father's household when the child

is living with the father and is part of the mother's household when the child is living with the mother.

24. **Indoor space** means an area, room or premises that is or are substantially enclosed by a roof and walls, regardless of whether the roof or walls or any part of them are:

    (a) permanent or temporary; or

    (b) open or closed.

25. **Instructed personal and group training** includes, without limitation, weight and circuit training, yoga, barre, pilates, aerobics and dancing in circumstances where the training is conducted by an instructor.

26. **Meal** has the same meaning as in the *Liquor Control Act 1988* (WA).

27. **Motor vehicle** has the same meaning as in paragraph (b) of the definition of "motor vehicle" in section 4 of the *Road Traffic (Administration) Act 2008* (WA).

28. **Outdoor gym** means an outdoor space used for, and equipped with, facilities or equipment for exercise.

29. **Outdoor space** means a space that is not an indoor space.

30. **Patron** means a person who is not **staff** (and for the avoidance of doubt includes spectators).

31. **Place of worship** means premises used for religious activities such as a chapel, church, mosque, synagogue or temple.

32. **Playground** means an outdoor space used for, and equipped with facilities for, recreation, especially by children.

33. **Premises** includes:

    (a) land (whether vacant or not); and

    (b) land covered by water, whether permanently or temporarily or from time to time; and

    (c) the whole or any part of a building or other structure, of whatever type and whether of a permanent or temporary nature; and

    (d) a vehicle.

34. **Public place** means premises that are open to the public, or are used by the public whether or not for payment of money or other consideration, whether or not the place is ordinarily so open or used and whether or not the public to whom it is open consists of only a limited class of persons, but does not include premises being used at the relevant time for holding a wedding or funeral.

35. **Relevant officer** means an **authorised officer**, an **emergency officer** or a **responsible officer**.

36. **Re-opening requirements** means each of the following requirements:

    (a) completion of a **safety plan** before the place opens to the public for purposes other than purposes for which the place could have opened to the public (if any) immediately before these directions came into effect; and

    (b) display of a **safety plan certificate** in a prominent place visible to members of the public at the place from no later than when the place opens to the public until the State of Emergency ends.

37. **Responsible officer** means:

    (a) an officer, employee or contractor of the Department of Health; or

    (b) an officer, employee or contractor of a health service provider, as that term is defined by section 6 of the *Health Services Act 2016* (WA); or

    (c) any other person authorised by the Chief Health Officer orally or in writing to require the production for inspection or to inspect, or both, a written register that is described in paragraph 14(b)(i).

38. **Safety plan** means a plan which addresses (for the purposes of preventing the spread of COVID-19) how the owner, occupier or person apparently in charge of an affected place to which the plan relates, and their staff, intend to ensure that:

    (a) physical distancing guidelines will be implemented; and

    (b) required hygiene standards will be maintained; and

    (c) staff will be appropriately trained or educated; and

    (d) the contact details of patrons will be collected, maintained and kept available for inspection; and

(e) an exposure or suspected exposure of a person to COVID-19 will be managed appropriately.

Note: at the time of making these directions, information about preparing safety plans, as well as safety plan certificates, are provided at the following website:

https://www.wa.gov.au/organisation/department-of-the-premier-and-cabinet/covid-19-coronavirus-business-and-industry-advice#covid-safety-plan

39. **Safety plan certificate** means a certificate which:

(a) states the number of patrons who can be accommodated at the place; and

(b) records the agreement of the owner, occupier or person apparently in charge of an affected place where the safety plan certificate is displayed to maintain the WA Government's safety measures.

Note: at the time of making these directions, information about the requirements and form of a safety plan certificate is provided at the following website:

https://www.wa.gov.au/organisation/department-of-the-premier-and-cabinet/covid-19-coronavirus-business-and-industry-advice#covid-safety-plan

40. **Skate park** means a facility specifically designed for skateboarding, rollerskating or rollerblading, containing structures such as ramps and basins.

41. **Staff** means:

(a) a person who has responsibilities at an affected place as an officer or employee or in some other capacity; or

(b) in the case of a religious service at a place of worship:

(i) a person who leads or presides at the service, such as an imam, priest or rabbi; and

(ii) persons who assist the person who leads or presides at the service (including those who would ordinarily read from scripture or some other sacred text to a congregation or other group gathered to participate in the service); and

(iii) persons present for the purpose of live streaming or recording the service.

SPECIFICATION OF INFORMATION UNDER SECTION 72A(1) OF THE ACT

42. For the purposes of the definition of "relevant information" in section 72A(1) of the Act, I specify information relating to whether a person has completed a safety plan.

PENALTIES

It may be an offence to fail to comply with any of these directions, punishable by imprisonment for up to 12 months or a fine of up to $50,000 for individuals and $250,000 for bodies corporate.

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Christopher John Dawson
State Emergency Coordinator and Commissioner of Police

17 May 2020 2005 hours

EFFECTIVE MANAGEMENT OF DEBT FINANCE FOR LOCAL GOVERNMENT

This information circular aims to provide an overview of the appropriate use of debt finance for local government and the requirement for a market valuation when refinancing or making unscheduled repayments on fixed interest rate loans, to assist in making informed decisions when considering debt finance from WATC.

The majority of Western Australian Local Government Authorities (LGAs) maintain a portfolio of fixed-interest rate loans with Western Australian Treasury Corporation (WATC). These are generally long-term amortising loans (e.g. 10 years or longer) where the interest rate was fixed at the time the loan was taken out. Payments of interest and capital for the life of the loan are determined at the time the loan is drawn.

Fixed-interest rate loans provide the benefit of certainty of financing costs over the long term, which assists with project costing and budgeting for future repayment obligations. It also protects the borrower from increases in the general level of interest rates. However, if interest rates fall over time, the borrower will be left with a financing commitment at a higher interest rate than the rate currently available.

Appropriate Use of Debt Finance

LGAs primarily borrow from WATC to fund infrastructure development for the communities they support. Long-term loans are raised for the development of specific community assets with repayment being tied to the primary sources of income for LGAs – principally rates.

However, some councils direct their LGAs to have a no-debt policy or a policy whereby a loan can only be raised on the basis that it is expected to be repaid by an independent source of revenue, for example, property development projects.

An LGA with a no-debt policy may regard itself as financially conservative or not wanting to burden its constituents with debt. However, such a policy is not consistent with achieving an appropriate balance in intergenerational equity. As such, it may negatively impact the level of service provided to the current community and/or be associated with significant asset degradation and increasing allocation to maintenance costs.

Furthermore, LGAs that only borrow where they expect an independent source of revenue to service the loan are subjecting themselves, and ultimately their rate payers, to a higher degree of financial risk. This arises as the alternate income streams expected to support such loans are generally subject to a degree of uncertainty in comparison to an LGA's core sources of income (i.e. rates and regular grants).

To assist our LGA clients in considering the appropriate use of debt as a possible source of finance for the future development of community infrastructure, WATC has developed the Indicative Additional Borrowing Capacity Calculator. This calculator is designed to be inserted within an LGA's long-term financial planning model and, based on prudent debt-servicing assumptions, provides an indication of the likely capacity of an LGA to use debt for future capital projects.

Refinancing and Unscheduled Repayments of Fixed Interest Rate Loans

With market interest rates currently at record lows, WATC's LGA clients often enquire about the possibility of restructuring (i.e. refinancing) existing fixed-interest rate loans that have significantly higher interest rates with a replacement loan at the current market interest rate which is considerably lower.

Often at the request of council, LGAs enquire about the possibility of repaying loans early to take advantage of low interest rates, as is frequently portrayed in the media where householders are doing so to get ahead on their mortgages. However, household mortgages are predominantly variable-rate loans and therefore unscheduled repayments are not subject to a market valuation adjustment as explained below.

Market Valuation Adjustment

WATC is able to restructure existing fixed-interest rate loans prior to their maturity date and/or accept any unscheduled repayments of capital at the request of the borrower. However, to do so requires determination of the current market value of the

existing loan. The market valuation of a loan will depend on the interest rate prevailing at the time of valuation compared with the original interest rate and the length of time remaining to the maturity date of the original fixed-interest rate loan.

A market valuation involves valuing the previously committed fixed-payment schedule at the current interest rate for the remaining term of the loan. This form of valuation is required because, where a borrower elects to restructure and/or make unscheduled payments (in full or in part), WATC must make the equivalent adjustments with the market counterparties through which WATC sourced the funds for the original loan.

If interest rates have fallen since the original loan and the borrower wishes to repay part or all of the loan, the market counterparty must be compensated for the foregone interest being paid on the original loan, as they will not be able to reinvest the repaid funds at the same rate – hence a capital premium will be payable. Conversely, if interest rates have increased since the original loan, a market counterparty will be prepared to receive a reduced amount of the outstanding capital (i.e. provide a discount) as they will be able to reinvest the repaid funds at a higher interest rate.

Therefore, where WATC communicates to a client that a premium is payable when requesting a loan restructure or unscheduled repayment on an existing fixed-interest rate loan, this represents the 'fair price' implied by the market valuation in that it reflects the prevailing market interest rates that could be received from investing the early repayment of debt. Clients may often interpret such a premium as an 'early termination fee', 'break fee' or some other such cost imposed by WATC. This is not the case as WATC derives no financial benefit from these transactions. This may differ from private financial institutions that may levy such fees in conjunction with a market valuation adjustment.

WATC at Your Service

Should you wish to discuss the appropriate use of debt finance or loan repayment options for your local government, please contact:

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Local Government
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DISCLAIMER
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17.1.4 - May 2020

WESTERN AUSTRALIAN
TREASURY CORPORATION

WATC Short Term Lending Facility to support Local Governments through COVID-19

Local Government Short Term Lending Facility - COVID-19

17.1.4 - May 2020

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Local Government Short Term Lending Facility - COVID-19

High level overview

Short Term Lending Facility (STLF)

- The specific purpose of the STLF is to **support** local governments facing **cash flow pressures** due to COVID-19
- Initial STLF global limit of **$100 million** for local governments **and** universities.
- The STLF limit will be **reviewed** within **three** months
- The **State Government** Loan Guarantee Fee (LGF) will **not be** charged on funds under the STLF
- Applications for funding from the STLF will **open** from **1 June 2020**

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How to Apply

The Application consists of:

- Applications open **1 June 2020**
- A request from the CEO to access funding from the STLF
- As part of the request to access funding from the STLF the following will be required:

  1. A **Council Resolution** supporting access to the STLF
  2. A 12 month **cash flow** forecast which Council has approved

- Compliance with the requirements of the Local Government Act and Regulations
- A 12 month cash flow forecast template/model will be available from WATC to assist with the preparation of the forecast

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How to Apply

Upon Receipt of the Application

- WATC will review the application with a strong emphasis on the 12 month cash flow forecast provided

- WATC will engage with LGAs to ensure an understanding of the LGA cash flow forecast and the funding need, e.g. use of restricted funds in addressing cash flow issues, timing of grants, etc.

- From WATC's review and engagement with LGAs the outcome will be:

    1. To offer you access to funding, should it be appropriate, from the facility, and;
    2. The size of the facility limit available to you

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Documentation

Documentation required prior to accessing funding from the STLF

- For LGAs that currently **have** a Master Lending Agreement with WATC you will be required to:

  1. Sign a STLF Addendum under the Master Lending Agreement
  2. Sign WATC's Client Portal Terms and Conditions to access WATC's Client Portal (*If not already signed*)

- For LGAs that **do not** have a Master Lending Agreement with WATC you will be required to:

  1. Sign a Master Lending Agreement. The STLF addendum will be incorporated into the Master Lending Agreement
  2. Sign WATC's Client Portal Terms and Conditions to access WATC's Client Portal (*If not already signed*)

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Local Governments Short Term Lending Facility - COVID-19

Operation of the STLF

General Operation

- The STLF will be open for funding from **01 July 2020**
- The STLF will close for “new” funding on **30 June 2021**
- The STLF will support debt deferment and/or short term funding
- WATC will look to utilise debt deferment in the first instance to provide cash flow support
- If debt deferral is insufficient to provide the necessary cash flow support then additional funding through the STLF will be available up to the LGA STLF limit
- Debt deferment **will count** against an LGAs STLF limit
- The STLF provides **flexibility to repay and redraw** during this period
- STLF transaction requests will be submitted through WATC’s Client Portal

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Operation of the STLF

Interest Calculation and Treatment

- Interest on funds drawn down through the STLF will be **calculated daily** and **charged monthly**
- The interest rate on funds drawn down through the STLF will be WATC's cost of funding
- The interest rate on the STLF is a **variable rate** and will move in line with **market movements**. It is **not a fixed rate.**
- WATC will charge an Administration Margin on funds drawn down through the STLF, as it does with existing loans to LGAs
- The **LGF** will **not be charged** on funds drawn from the STLF
- The option to **pay or capitalise** the monthly interest amount is available to LGAs. Capitalised interest will count against an LGAs limit

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Closing down the STLF

Timeframe and Process for Closing Down the STLF

- The STLF will close for new funding purposes on **30 June 2021**
- The STLF will remain “open” for an additional two years, i.e. until **30 June 2023**
- This two year period provides LGAs with the flexibility to repay funds drawn under the STLF when cash flow supports a repayment
- During this period the balance of funds outstanding under the facility will not be allowed to increase, i.e. they will be capped
- After each repayment a new capped amount will be created
- The LGF will **not be charged** on STLF balances during this period
- Any funds outstanding under the STLF as at **30 June 2023** will be restructured into a different loan format to facilitate repayment. The LGF **will be** charged on these loans

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Debt Deferment

How does debt deferment work?

- WATC will look to utilise debt deferment in the first instance to provide cash flow support. Debt deferment

1. On a loan repayment date the P & I due will be transferred to the STLF, e.g. if there is $80 of Principal & $20 of interest due on the repayment date then $100 will be “transferred” to the STLF on that date. The debt outstanding under the STLF is $100
2. LGAs will have the flexibility to repay a component of the $100 with the balance transferred to the STLF, e.g. if the LGA decides to pay the $20 of interest then $80 will be transferred to the STF.
3. Debt deferment **will count** towards an LGAs STLF limit

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Loan Restructuring

How does loan restructuring work?

- There is an opportunity for LGAs to restructure existing loans with WATC to generate additional free cash flow. For example:
  - An LGA may have an accelerated debt repayment profile that is not aligned to the funded asset's life, e.g. Asset life of 15 years vs. Debt repayment profile of 5 years
  - After reviewing the loan the LGA may decide it appropriate to undertake a less accelerated debt repayment approach and align the debt repayment profile to the funded assets life, e.g. Asset & debt repayment profile both 15 years
  - WATC could restructure the term of the loan in question to 15 years and free up cash flow through payments being spread out over 15 years rather than 5 years
- Any restructuring of loans would be undertaken at current market rates and the LGF will apply to the face value amount after restructuring

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Funding for "Normal" business

Funding for "Normal" Business

- Funding requests for normal business needs, e.g. capital projects, will be as per the existing application process
- Leveraging DCPs to bring forward works
- Funding approval decisions will be based on WATC's internal risk assessment framework

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Any questions, in the first instance, please email them through to

csoperations@watc.wa.gov.au

Thankyou