



**murchisonshire**

*Ancient land under brilliant skies*

**Ordinary Council Meeting**

**27 May 2021**

**Attachments**

**SHIRE OF MURCHISON**  
**PAYMENT OF ACCOUNTS PRESENTED AT THE ORDINARY MEETING OF COUNCIL HELD ON**  
**Thursday, 27 May 2021**

The following schedule of accounts has been paid under delegation, by the Chief Executive Officer since the previous Council meeting. Trust were \$0.00, Muni Cash Term Deposits -\$1,000,000.00, Reserve Bank account \$0.00,CSIRO Road Account \$0.00, Oasis Roadhouse -\$3,935.02, Social Club Fund \$0.00, Ballinyoo Bridge Account \$0.00, Ballinyoo Bridge Term Deposit \$0.00, 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 -\$1,499,255.53, Credit card payments totalling -\$4,224.03, making a Grand Payment total of -\$2,507,414.58 submitted to each member of the Council on 27/05/2021, 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
<b>MUNICIPAL CASH AT BANK</b>			
<b>Opening Balance at 1 April 2021</b>		<b>- 797,389.40</b>	
01/04/2021	BF - BANK FEES PAID BANK FEES PAID MONTHLY PLAN FEE	-20.00	306
01/04/2021	BF - BANK FEES PAID BANK FEES PAID PAYMENT BY AUTHORITY TO ANZ BANK MERCHANT FEE	-67.16	306
01/04/2021	BF - BANK FEES PAID BANK FEES PAID PAYMENT BY AUTHORITY TO CBA MERCHANT FEE	-20.00	306
06/04/2021	BF - BANK FEES PAID BANK FEES PAID PAYMENT BY AUTHORITY TO CBA MERCHANT FEE	-22.09	306
01/04/2021	**REISSUE** AGFIX Multitrades Construction of a new bedroom at 10A Kurara Way. PO 864 - Final payment	-43,280.00	EFT5569
09/04/2021	BT Superannuation Superannuation contributions	-1,130.61	EFT5577
09/04/2021	Host Plus Superannuation Fund Superannuation contributions	-4,474.88	EFT5578
09/04/2021	Statewide Superannuation Superannuation contributions	-5,415.63	EFT5579
09/04/2021	NGS Super Superannuation contributions	-197.29	EFT5580
09/04/2021	Aware Super Superannuation contributions	-19,220.63	EFT5581
09/04/2021	Australian Super Superannuation contributions	-2,740.48	EFT5582
09/04/2021	Guild Super Superannuation contributions	-119.70	EFT5583
09/04/2021	Them Earthmoving Pty Ltd. AGRN863 Supply of equipment and Labour for flood damage repair 11.03.2021 to 24.3.2021	-456,753.00	EFT5584
14/04/2021	Foxtel Business Foxtel subscription 1 April 2021 to 30 April 2021	-1,655.00	EFT5585
14/04/2021	Telstra Telephone usage charges to 24 Mar 21 and Services and Equipment rental to 24 Apr 21	-1,376.60	EFT5586
14/04/2021	Atom Domestic Cleaning Supplies	-308.63	EFT5587
14/04/2021	Toll Ipec Freight for Scintex Spiked Lawn Roller	-569.60	EFT5588
14/04/2021	Tyrepower Geraldton - Tyres P041	-2,295.00	EFT5589
14/04/2021	activ8me Internet Services 1.4.2021 to 30.4.2021	-211.92	EFT5590
14/04/2021	Midwest Freight Weekly pickup & delivery service for March 2021 x 3	-5,412.00	EFT5591
14/04/2021	Greenfield Technical Services AGRN863 SMU Flood Damage Supervision - Package 2: Site management/quality assurance of Shire's Flood Damage Contractor 24/2/2021 to 10/3/2021. PO 537	-69,901.48	EFT5592
14/04/2021	Great Southern Fuel Supplies Diesel	-468.10	EFT5593
14/04/2021	Perfect Computer Solutions Pty Ltd Labour - Daily Monitoring, management & resolution of disaster recovery options at site (March)	-382.50	EFT5594
14/04/2021	Harvey Norman - Battery for cordless phone at roadhouseInv 2441274	-24.00	EFT5595
14/04/2021	Lou Bavoillot 1 dog shot 2/3/21& 3 donkeys shot 13/1/21	-160.00	EFT5596
14/04/2021	Battery Mart S55B24LS 12 Volt Battery	-118.80	EFT5597
14/04/2021	Bunnings Pty Ltd 2 x 4510571 60 m Roll of clothesline replacement wire , 1 x 4510571 60 m Roll of clothesline replacement wire	-153.45	EFT5598
14/04/2021	Civic Legal Pty Ltd - Legal fees Murchison Oasis Roadhouse PO 947	-2,487.25	EFT5599
14/04/2021	Geraldton Mower And Repair Specialists Versatool Brushcutter	-199.00	EFT5600
14/04/2021	Geraldton TV & Radio Services Co AE4007 Stainless Steel Whip antennas x 4 , Fibreglass Whip antennas x 3	-266.80	EFT5601
14/04/2021	Kleenheat Gas Annual Container Service Charges for 52 Gas Cylinders	-3,049.20	EFT5602
14/04/2021	Oiltech Wholesale- Diesel & ULP	-38,678.64	EFT5603
14/04/2021	Totally Workwear Geraldton - Various workware items	-664.46	EFT5604
14/04/2021	Moore Australia (WA) Pty Ltd Progress account for preparation of annual financials	-6,710.00	EFT5605
14/04/2021	Walladar Enterprises Pty Ltd Hire of Water cart Rego 490MU 15.03.2021 to 31.3.2021, Hire of Water cart Rego MU164 , Hire of Multityre Roller , Hire of Smooth Drum Roller , Hire of Grader 140H Rego CGG407E	-79,381.50	EFT5606
14/04/2021	Westrac Loader Transmission Hose - Sleeve Bearing , Cat Linkage Pin, Flat Washer, Pin Seal, Flat Washer, Plus Freight (Cat Loader MU193)	-2,276.05	EFT5607
21/04/2021	Squires Resources Pty Ltd AGRN863 Cycle 15 Supply of Equipment and Labour for Flood Damage Repairs from 18.3.2021 to 31.3.2021	-341,214.50	EFT5611
21/04/2021	Oiltech Wholesale- Diesel	-26,097.75	EFT5612
30/04/2021	Garrards Pty Ltd Garrards Pyrethrin Drift for Fogging	-1,254.00	EFT5613
30/04/2021	Marketforce Advertisement - Geraldton Guardian 11/03/2021 Expressions of interest - Roadhouse Staff. PO 1053	-2,459.15	EFT5614
30/04/2021	Atom Cleaner Disinfectant Shield Citrus x 3, Cleaner Floor View Quick Moping x 3	-380.24	EFT5615

**SHIRE OF MURCHISON**  
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**Thursday, 27 May 2021**

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Date	Description	Credit	Num
30/04/2021	Foulkes-Taylor Emma Quarterly Councillor Allowances Various	-3,504.87	EFT5616
30/04/2021	Shire of Mount Magnet Murchison Geotourism Development Project 2020/21 financial contribution	-7,602.00	EFT5617
30/04/2021	Central West Pump 20 metres 4 Inch Layflat Hose for Turkeynest	-110.00	EFT5618
30/04/2021	Tyrepower Geraldton 6 x BF Goodrich 11R22.5 Tyres for PO61 & PO92 ,12 x AOSEN AS 11R22.5 Tyres for PO17,PO18,PO67	-6,282.00	EFT5619
30/04/2021	activ8me Internet services 21/4/2021 to 20/5/2021	-1,119.25	EFT5620
30/04/2021	GNC Quality Precast Geraldton Pre Cast Septic Lid	-269.50	EFT5621
30/04/2021	Boya Equipment New Kubota GZD15-3HD Zero Turn Mower	-17,757.23	EFT5622
30/04/2021	Compac Sales Pty Ltd Monthly Online Service Fee , Windcave Service Fee 1 month in arrears of invoice date ,Overage Transmissions @ \$0.10 x 103	-98.23	EFT5623
30/04/2021	Daniel Peter Jeffries One doge shot 20/12/2020	-200.00	EFT5624
30/04/2021	Greydon Mead Quarterly Councillor allowances - Various	-3,130.62	EFT5625
30/04/2021	Perfect Computer Solutions Pty Ltd 10/2/2021 - Daily Monitoring, Management and Resolution of Disaster Recovery Options - February	-1,360.00	EFT5626
30/04/2021	Winc Australia Pty Ltd Lockable Storage Cupboard for Roadhouse Laundry Room , Lockable Storage Cupboard for Roadhouse Laundry Room	-2,400.13	EFT5627
30/04/2021	Tatjana Erak Purchase household items and furniture.	-2,254.30	EFT5628
30/04/2021	Pennant House Australian Flag x 2, Corporate Flag x 2, Patriot Flagpole Kit 6 metre & freight	-1,204.06	EFT5629
30/04/2021	William Herold 1 Dog shot 14/4/2021	-200.00	EFT5630
30/04/2021	Royal Wolf Trading Australia Pty Ltd Hire of Single person Bedroom with Bathroom - Monthly Rental	-1,265.67	EFT5631
30/04/2021	Batavia Furniture & Bedding - Various Furniture foe 12B Kurara	-5,394.00	EFT5632
30/04/2021	Melissa Fahey - Reimburse Medical expenses	-488.76	EFT5633
30/04/2021	Daniel & Katharina Jeffries & Wissigkeit Two dogs shot 4/4/2021	-200.00	EFT5634
30/04/2021	Afgrl Equipment- Exhaust Manifold Gaskets,Exhaust Manifold Cap Screws, Freight P15003	-493.04	EFT5635
30/04/2021	Australia Post Postage Services 17.3.2021 Ending 31.3.2021	-37.60	EFT5636
30/04/2021	Stuart Broad Erect patio at 12B Kurara Way during occupation as tennant (2016)	-3,000.00	EFT5637
30/04/2021	Bunnings Pty Ltd Bosch Blue Starter Kit 18 v I/N 0215166 for vacum cleaner at Caravan Park , Storage Containers for Cleaners Cupboards in Caravan Park Laundry , 2 Stroke Oil ,Trimmer Line for Whippersnipper , Led L Shaped Globes	-537.01	EFT5638
30/04/2021	CJD Equipment Pty Ltd Carry Out 50,000KM service on Kenworth 000MU	-3,605.35	EFT5639
30/04/2021	Foulkes-Taylor Rossco - Quarterly Councillor Allowances Various	-7,842.38	EFT5640
30/04/2021	Quentin Fowler - Quarterly Councillor Allowance Various	-2,805.86	EFT5641
30/04/2021	Geraldton Auto Wholesalers Rear ABS Sensor for Dmax	-963.84	EFT5642
30/04/2021	Great Northern Rural Services - Freight to Bullardoo Station 71 Bulka Bags of Cement	-2,774.18	EFT5643
30/04/2021	Hitachi Construction Machinery (Aus) Pty P555776 Fuel Filter Spin On	-335.87	EFT5644
30/04/2021	Hoppys Parts R Us 100mm AL GP Camlock ,100mm Camlock Adpt-Alum , 102mm Buna Camlock Gasket	-234.66	EFT5645
30/04/2021	Reece Pty Ltd - Various Plumbing Items	-213.70	EFT5646
30/04/2021	Squires, Paul - Quarterly Councillor Allowances Various	-2,916.76	EFT5647
30/04/2021	Them Earthmoving Pty Ltd. AGRN 863 - Supply Equipment and Labour for Flood Damage Beringarra-Byro Road, Pinegrove Homestead Access Road & Twin Peaks-Wooleen Road - 25.3.2021 to 31.3.2021	-136,829.00	EFT5648
30/04/2021	Truckline Geraldton Hose Clamp 14-27mm S/S perforated Ban , Spring Pack 10 Leaf Single Hook PO13 , Spring Pack 10 Leaf Single Hook , PO14	-1,773.00	EFT5649
30/04/2021	Walladar Enterprises Pty Ltd Hire of Water Cart Rego 490MU , Hire of Water Cart Rego MU164 , Hire of Multityre Roller , Hire of Grader 140H Rego CGG407E , Hire of Excavator , Hire ofSmooth Drum Roller - 1.4.2021 to 15.4.2021	-55,990.00	EFT5650
30/04/2021	Whitmarsh, Andrew - Quarterly Councillor Allowances Various	-4,122.98	EFT5651
20/04/2021	Seek - Advertisement - Staff recruitment - Community Manager	-4,224.03	EFT5678
13/04/2021	Payroll Direct Debit Of Net Pays	-41,623.77	PAY 2167
27/04/2021	Payroll Direct Debit Of Net Pays	-50,601.22	PAY 2173
09/04/2021	**REISSUE** Guild Super Superannuation contributions	-119.70	EFT5583
29/04/2021	Roadhouse Purchases	-1,753.87	GJ10 0014

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Date	Description	Credit	Num
<b>Total of Payments</b>		-	<b>1,499,255.53</b>
<b>Total of Cancelled Payments</b>			<b>43,399.70</b>
<b>Total of Transfers</b>			<b>1,000,000.00</b>
<b>Total of Deposits</b>			<b>873,330.77</b>
<b>Closing Balance</b>		-	<b>379,914.46</b>
	Check to General Ledger Account	-	379,914.46
<b>MUNICIPAL SHORT TERM INVESTMENT</b>			
<b>Opening Balance at 1 April 2021</b>			<b>1,659.44</b>
<b>Total of Payments</b>		-	
<b>Total of Transfers</b>			-
<b>Total of Deposits</b>			<b>0.01</b>
<b>Closing Balance</b>			<b>1,659.45</b>
	Check to General Ledger Account		1,659.45
<b>RESERVE BANK ACCOUNT</b>			
<b>Opening Balance at 1 April 2021</b>			<b>4,920,906.34</b>
<b>Total of Payments</b>		-	
<b>Total of Deposits</b>			-
<b>Closing Balance</b>			<b>4,920,906.34</b>
	Check to General Ledger Account		4,920,906.34
<b>MURCHISON OASIS ROADHOUSE</b>			
<b>Opening Balance at 1 April 2021</b>			<b>15,398.63</b>
01/04/2021	BANK FEES PAID MONTHLY PLAN FEE	-10.00	6*150
01/04/2021	BANK FEES PAID MERCHANT FEES 26232298 FEE 001556	-31.11	6*150
01/04/2021	BANK FEES PAID PAYMENT BY AUTHORITY TO MURCHISON FUEL MERCH FEE 007081563	-22.00	6*150
14/04/2021	Queens Supermarkets ( WA ) Pty Ltd ( Rigters Supermarket Group ) Groceries & Roadhouse Supplies	-2,762.90	EFT5608
14/04/2021	Batavia Furniture & Bedding Bedside Tables for Motel	-198.00	EFT5609
14/04/2021	The Luscombe Suncide Groceries- Groceries	-147.16	EFT5610
30/04/2021	McDonalds Wholesalers Groceries	-763.85	EFT5652
<b>Total of Payments</b>		-	<b>3,935.02</b>
<b>Total of Transfers</b>			-
<b>Total of Deposits</b>			<b>6,492.50</b>
<b>Closing Balance</b>			<b>17,956.11</b>
	Check to General Ledger Account		17,956.11
<b>CSIRO ROAD ACCOUNT</b>			
<b>Opening Balance at 1 April 2021</b>			<b>7,370.55</b>
<b>Total of Payments</b>			-

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Date	Description	Credit	Num
<b>Total of Deposits</b>		<b>0.06</b>	
<b>Closing Balance</b>		<b>7,370.61</b>	
	Check to General Ledger Account	7,370.61	
<b>Muni Cash - Term Deposits</b>			
<b>Opening Balance at 1 April 2021</b>		<b>500,000.00</b>	
20/04/2021	Transfer of Muni TD 246810 to Muni Account	-1,000,000.00	2104001RK
<b>Total of Payments</b>		<b>- 1,000,000.00</b>	
<b>Total of Deposits</b>		<b>-</b>	
<b>Closing Balance</b>		<b>- 500,000.00</b>	
	Check to General Ledger Account	- 500,000.00	
<b>TRUST CASH AT BANK</b>			
<b>Opening Balance at 1 April 2021</b>		<b>1,801.94</b>	
<b>Total of Payments</b>		<b>-</b>	
<b>Total of Deposits</b>		<b>-</b>	
<b>Closing Balance</b>		<b>1,801.94</b>	
	Check to General Ledger Account	1,801.94	

<b>Murchison Community Trust Fund Account</b>			
<b>Opening Balance at 1 April 2021</b>		<b>415,067.01</b>	
<b>Total of Payments</b>		<b>-</b>	
<b>Total of Transfers</b>		<b>-</b>	
<b>Total of Deposits</b>		<b>3.41</b>	
<b>Closing Balance</b>		<b>415,070.42</b>	
	Check to General Ledger Account	415,070.42	

<b>Murchison Community Fund Trust Term Deposit</b>			
<b>Opening Balance at 1 April 2021</b>		<b>- 2,538.59</b>	
<b>Total of Payments</b>		<b>-</b>	
<b>Total of Deposits</b>		<b>-</b>	
<b>Closing Balance</b>		<b>- 2,538.59</b>	
	Check to General Ledger Account	- 2,538.59	

<b>Total Payments</b>		<b>- 2,507,414.58</b>	
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**SHIRE OF MURCHISON**  
**PAYMENT OF ACCOUNTS PRESENTED AT THE ORDINARY MEETING OF COUNCIL HELD ON**  
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**CREDIT CARD TRANSACTIONS**

<b>Opening Balance at 1 April 2021</b>		-	
09/03/2021	Batavia Splash Pools & Spas - Pool supplies	56.20	46304
07/03/2021	Mcdonalds Wholesalers - Supplies for Roadhouse	144.75	1102861
18/03/2021	Dept of Environment - Food registration - Safety certificate for Roadhouse	295.00	XXXX
24/03/2021	Tourism Council - QTF Accreditation Registration	289.00	INV-2499
25/03/2021	Qantas - Workers Comp Costs	414.44	6SYKIB
29/03/2021	Bluff Point Chemmart - 2 x Epi pens for First aid Kit	179.90	51714
29/03/2021	Mitchell & Brown - 3 handset phone for Raodhouse	198.00	60198912
30/03/2021	Cafe Fluer/Jaffle Shack - Staff Interviews	14.50	0330011526
31/03/2021	Admin Amenities - Sugar, tea bags, water & milk	51.50	85483326
03/03/2021	Young Motors - Car window damaged by lawnmower	445.61	PI12072849
10/03/2021	Woolworths - Admin amenities	98.15	84094006
10/03/2021	Checked - Police check for CEO for Post Offcie Registration	70.00	7753970
10/03/2021	Woolworths - Admin amenities & Members Refreshments	188.15	84101672
11/03/2021	Seek.Com.au - Advertisement - Staff recruitment for Roadhouse	495.00	97366535
11/03/2021	Seek.Ccom.au - Advertisement - Staff recruitment Community Manager	715.00	97366545
15/03/2021	Queen of the Murchison - Cue Motel, deposit for MEG meeting	88.98	4160-1
15/03/2021	Queen of the Murchison - Cue Motel, deposit for MEG meeting	88.98	41601-1
7/04/2021	Member refreshments - Admin amenities - tea and water	183.36	85703322
6/04/2021	BP Wonthella - Fuel for CEO	38.19	554001
7/04/2021	BP Connect - Wembley -CEO Fuel	76.50	86728
10/04/2021	United Lexia - CEO Fuel	16.32	441598
10/04/2021	Shire of Murchison - CEO Fuel	33.59	8981
10/04/2021	Lean & Mean - CEO Fuel	42.91	XXXX
<b>Total of Purchases</b>		<b>4,224.03</b>	
<b>Total of Payments made through Municipal account</b>		-	<b>4,224.03</b>
<b>Closing Balance</b>		-	EFT5678

**SHIRE OF MURCHISON**  
**MONTHLY FINANCIAL REPORT**  
**(Containing the Statement of Financial Activity)**  
**For the period ending 31 March 2021**

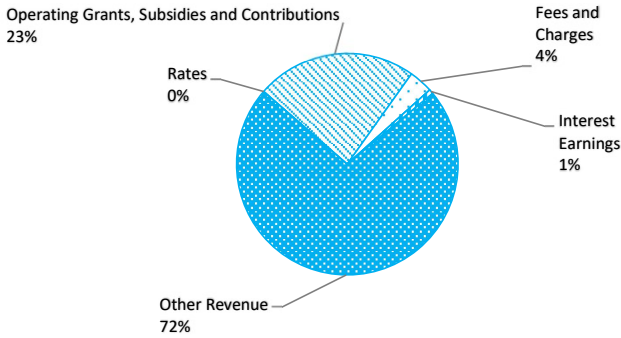
**LOCAL GOVERNMENT ACT 1995**  
**LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996**

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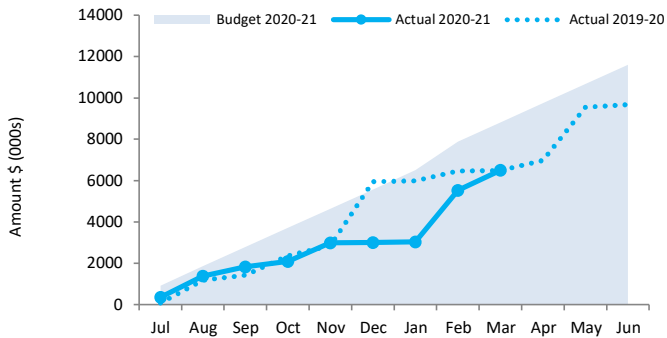
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OPERATING ACTIVITIES

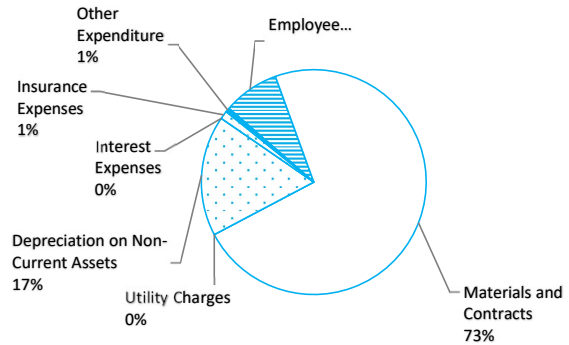
OPERATING REVENUE



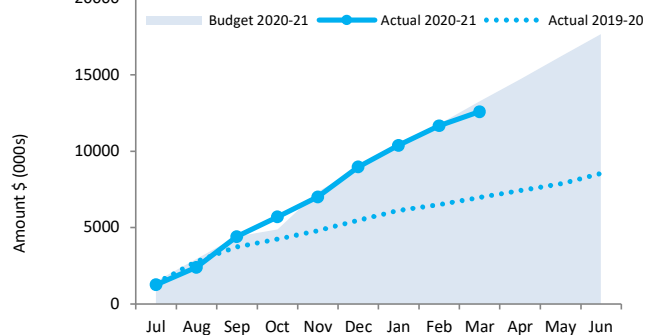
Budget Operating Revenues -v- Actual



OPERATING EXPENSES

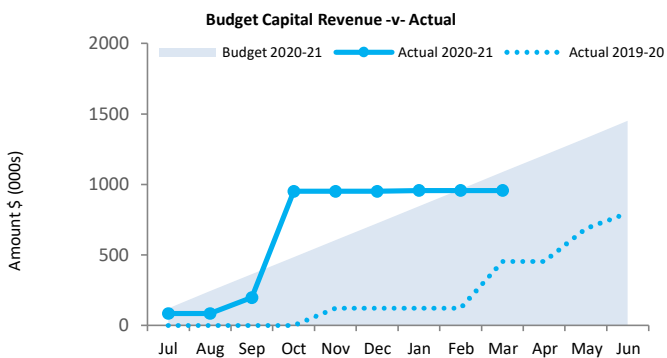


Budget Operating Expenses -v- YTD Actual

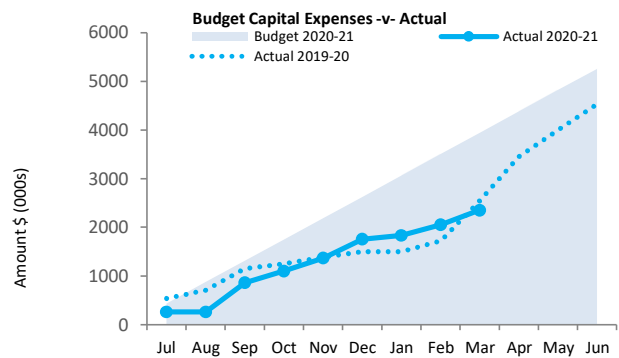


INVESTING ACTIVITIES

CAPITAL REVENUE



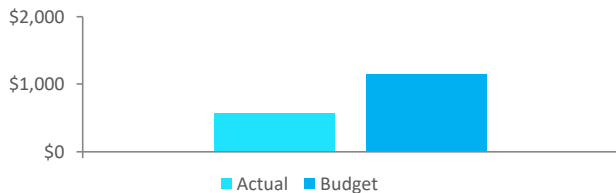
CAPITAL EXPENSES



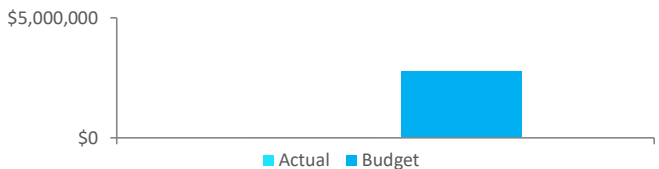
FINANCING ACTIVITIES

BORROWINGS

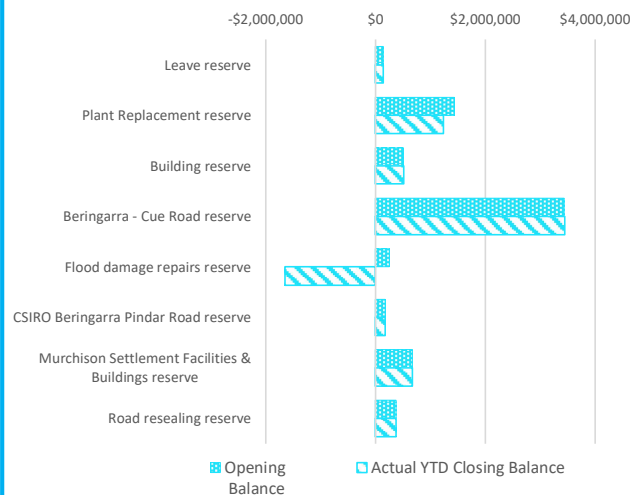
Principal Repayments



Principal Outstanding



RESERVES





MONTHLY FINANCIAL REPORT  
FOR THE PERIOD ENDED 31 MARCH 2021

## EXECUTIVE SUMMARY

## Funding surplus / (deficit) Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$3.96 M	\$3.96 M	\$4.17 M	\$0.21 M
Closing	\$0.00 M	(\$0.60 M)	\$0.93 M	\$1.53 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$ M	% of total
Unrestricted Cash	\$0.14 M	2.7%
Restricted Cash	\$4.92 M	97.3%

Refer to Note 2 - Cash and Financial Assets

Payables		
	\$ M	% Outstanding
Trade Payables	\$0.65 M	
30 to 90 Days		0.4%
Over 90 Days		0.2%

Refer to Note 5 - Payables

Receivables		
	\$ M	% Collected
Rates Receivable	\$0.19 M	7.1%
Trade Receivable	\$1.84 M	
30 to 90 Days		0.1%
Over 90 Days		0.4%

Refer to Note 3 - Receivables

## Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$2.84 M)	(\$2.74 M)	(\$3.92 M)	(\$1.18 M)

Refer to Statement of Financial Activity

Rates Revenue		
	\$ M	% Variance
YTD Actual	\$0.00 M	
YTD Budget	\$0.35 M	(100.0%)

Refer to Note 6 - Rate Revenue

Operating Grants and Contributions		
	\$ M	% Variance
YTD Actual	\$1.52 M	
YTD Budget	\$1.50 M	1.6%

Refer to Note 12 - Operating Grants and Contributions

Fees and Charges		
	\$ M	% Variance
YTD Actual	\$0.23 M	
YTD Budget	\$0.19 M	20.8%

Refer to Statement of Financial Activity

## Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$3.80 M)	(\$2.91 M)	(\$1.39 M)	\$1.51 M

Refer to Statement of Financial Activity

Proceeds on sale		
	\$ M	%
YTD Actual	\$0.00 M	
Adopted Budget	\$0.03 M	0.0%

Refer to Note 7 - Disposal of Assets

Asset Acquisition		
	\$ M	% Spent
YTD Actual	\$2.35 M	
Adopted Budget	\$5.25 M	44.8%

Refer to Note 8 - Capital Acquisition

Capital Grants		
	\$ M	% Received
YTD Actual	\$0.96 M	
Adopted Budget	\$1.42 M	67.4%

Refer to Note 8 - Capital Acquisition

## Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$2.68 M	\$1.09 M	\$2.07 M	\$0.99 M

Refer to Statement of Financial Activity

Borrowings	
	\$ M
Principal repayments	\$0.00 M
Interest expense	\$0.00 M
Principal due	\$0.02 M

Refer to Note 9 - Borrowings

Reserves	
	\$ M
Reserves balance	\$4.92 M
Interest earned	\$0.03 M

Refer to Note 10 - Cash Reserves

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 2021**

**STATUTORY REPORTING PROGRAMS**

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

**PROGRAM NAME AND OBJECTIVES**

**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 2021

STATUTORY REPORTING PROGRAMS

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
<b>Opening funding surplus / (deficit)</b>	1(c)	3,958,749	3,958,749	<b>4,171,956</b>	213,207	5.39%	
<b>Revenue from operating activities</b>							
Governance		12,500	9,369	<b>9,616</b>	247	2.64%	
General purpose funding - general rates	6	465,397	349,047	<b>0</b>	(349,047)	(100.00%)	▼
General purpose funding - other		1,874,884	1,406,124	<b>1,335,119</b>	(71,005)	(5.05%)	
Law, order and public safety		19,844	14,868	<b>10,348</b>	(4,520)	(30.40%)	
Housing		5,400	4,005	<b>3,315</b>	(690)	(17.23%)	
Community amenities		0	0	<b>270</b>	270	0.00%	
Recreation and culture		1,750	1,296	<b>2,588</b>	1,292	99.69%	
Transport		8,882,485	6,661,845	<b>4,903,742</b>	(1,758,103)	(26.39%)	▼
Economic services		242,000	181,494	<b>223,491</b>	41,997	23.14%	▲
Other property and services		94,544	70,902	<b>8,535</b>	(62,367)	(87.96%)	▼
		<b>11,598,804</b>	<b>8,698,950</b>	<b>6,497,024</b>	(2,201,926)		
<b>Expenditure from operating activities</b>							
Governance		(640,322)	(514,344)	<b>(294,676)</b>	219,668	42.71%	▲
General purpose funding		(40,322)	(30,231)	<b>(11,127)</b>	19,104	63.19%	▲
Law, order and public safety		(118,350)	(106,179)	<b>(62,896)</b>	43,283	40.76%	▲
Health		(53,840)	(40,347)	<b>(9,752)</b>	30,595	75.83%	▲
Housing		(24,000)	(35,637)	<b>(110,012)</b>	(74,375)	(208.70%)	▼
Community amenities		(119,152)	(66,915)	<b>(73,081)</b>	(6,166)	(9.21%)	
Recreation and culture		(343,676)	(261,726)	<b>(202,789)</b>	58,937	22.52%	▲
Transport		(15,382,909)	(12,014,922)	<b>(11,212,212)</b>	802,710	6.68%	
Economic services		(974,521)	(818,181)	<b>(484,774)</b>	333,407	40.75%	▲
Other property and services		0	0	<b>(137,190)</b>	(137,190)	0.00%	▼
		<b>(17,697,092)</b>	<b>(13,888,482)</b>	<b>(12,598,509)</b>	1,289,973		
Non-cash amounts excluded from operating activities	1(a)	3,261,358	2,453,589	<b>2,181,012</b>	(272,577)	(11.11%)	▼
<b>Amount attributable to operating activities</b>		<b>(2,836,930)</b>	<b>(2,735,943)</b>	<b>(3,920,473)</b>	(1,184,530)		
<b>Investing Activities</b>							
Proceeds from non-operating grants, subsidies and contributions	13	1,420,779	1,035,567	<b>957,163</b>	(78,404)	(7.57%)	
Proceeds from disposal of assets	7	30,000	0	<b>0</b>	0	0.00%	
Payments for property, plant and equipment and infrastructure	8	(5,254,558)	(3,940,776)	<b>(2,351,804)</b>	1,588,972	40.32%	▲
<b>Amount attributable to investing activities</b>		<b>(3,803,779)</b>	<b>(2,905,209)</b>	<b>(1,394,641)</b>	1,510,568		
<b>Financing Activities</b>							
Proceeds from new debentures	9	2,750,000	0	<b>0</b>	0	0.00%	
Transfer from reserves	10	1,113,884	1,113,884	<b>2,101,557</b>	987,673	88.67%	▲
Repayment of debentures	9	(1,138)	(564)	<b>(564)</b>	0	0.00%	
Transfer to reserves	10	(1,180,786)	(28,054)	<b>(28,054)</b>	0	0.00%	
<b>Amount attributable to financing activities</b>		<b>2,681,960</b>	<b>1,085,266</b>	<b>2,072,939</b>	987,673		
<b>Closing funding surplus / (deficit)</b>	1(c)	<b>0</b>	<b>(597,137)</b>	<b>929,781</b>			

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 14 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2020-21 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 2021****NATURE OR TYPE DESCRIPTIONS****REVENUE****RATES**

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

**OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS**

Refers 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 identifiable non financial assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

**REVENUE FROM CONTRACTS WITH CUSTOMERS**

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

**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.

**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**

Excess of assets received over the net book value for assets on their disposal.

**EXPENSES****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**

Shortfall between the value of assets received over the net book value for assets on their disposal.

**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, allowance for impairment of assets, member's fees or State taxes. Donations and subsidies made to community groups.

**STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MARCH 2021**

**BY NATURE OR TYPE**

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
<b>Opening funding surplus / (deficit)</b>	1(c)	3,958,749	3,958,749	<b>4,171,956</b>	213,207	5.39%	
<b>Revenue from operating activities</b>							
Rates	6	465,397	349,047	<b>0</b>	(349,047)	(100.00%)	▼
Operating grants, subsidies and contributions	12	1,997,228	1,497,897	<b>1,522,528</b>	24,631	1.64%	
Fees and charges		251,750	188,784	<b>228,039</b>	39,255	20.79%	▲
Interest earnings		121,500	91,107	<b>41,319</b>	(49,788)	(54.65%)	▼
Other revenue		8,762,929	6,572,115	<b>4,705,138</b>	(1,866,977)	(28.41%)	▼
		<b>11,598,804</b>	<b>8,698,950</b>	<b>6,497,024</b>	(2,201,926)		
<b>Expenditure from operating activities</b>							
Employee costs		(1,310,475)	(1,037,979)	<b>(1,016,355)</b>	21,624	2.08%	
Materials and contracts		(12,841,441)	(10,184,640)	<b>(9,174,903)</b>	1,009,737	9.91%	
Depreciation on non-current assets		(3,227,546)	(2,453,589)	<b>(2,181,012)</b>	272,577	11.11%	▲
Interest expenses		(567)	0	<b>(411)</b>	(411)	0.00%	
Insurance expenses		(159,668)	(119,610)	<b>(150,817)</b>	(31,207)	(26.09%)	▼
Other expenditure		(123,583)	(92,664)	<b>(75,011)</b>	17,653	19.05%	▲
Loss on disposal of assets	7	(33,812)	0	<b>0</b>	0	0.00%	
		<b>(17,697,092)</b>	<b>(13,888,482)</b>	<b>(12,598,509)</b>	1,289,973		
Non-cash amounts excluded from operating activities	1(a)	3,261,358	2,453,589	<b>2,181,012</b>	(272,577)	(11.11%)	▼
<b>Amount attributable to operating activities</b>		<b>(2,836,930)</b>	<b>(2,735,943)</b>	<b>(3,920,473)</b>	(1,184,530)		
<b>Investing activities</b>							
Proceeds from non-operating grants, subsidies and contributions	13	1,420,779	1,035,567	<b>957,163</b>	(78,404)	(7.57%)	
Proceeds from disposal of assets	7	30,000	0	<b>0</b>	0	0.00%	
Payments for property, plant and equipment and infrastructure	8	(5,254,558)	(3,940,776)	<b>(2,351,804)</b>	1,588,972	40.32%	▲
<b>Amount attributable to investing activities</b>		<b>(3,803,779)</b>	<b>(2,905,209)</b>	<b>(1,394,641)</b>	1,510,568		
<b>Financing Activities</b>							
Proceeds from new debentures	9	2,750,000	0	<b>0</b>	0	0.00%	
Transfer from reserves	10	1,113,884	1,113,884	<b>2,101,557</b>	987,673	88.67%	▲
Repayment of debentures	9	(1,138)	(564)	<b>(564)</b>	0	0.00%	
Transfer to reserves	10	(1,180,786)	(28,054)	<b>(28,054)</b>	0	0.00%	
<b>Amount attributable to financing activities</b>		<b>2,681,960</b>	<b>1,085,266</b>	<b>2,072,939</b>	987,673		
<b>Closing funding surplus / (deficit)</b>	1(c)	<b>0</b>	<b>(597,137)</b>	<b>929,781</b>	1,526,918		

**KEY INFORMATION**

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

Refer to Note 14 for an explanation of the reasons for the variance.

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

## MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDED 31 MARCH 2021

## BASIS OF PREPARATION

### 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 Interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

The *Local Government (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. Regulation 16 prohibits a local government from recognising as assets Crown land that is a public thoroughfare, such as land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets, including land under roads acquired on or after 1 July 2008, have not been recognised in this financial report. This is not in accordance with the requirements of *AASB 1051 Land Under Roads paragraph 15* and *AASB 116 Property, Plant and Equipment paragraph 7*.

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.

### PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 04 May 2021

### SIGNIFICANT ACCOUNTING POLICES

#### 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.

#### THE LOCAL GOVERNMENT REPORTING ENTITY

All funds through which the Shire controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

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 financial statements. A separate statement of those monies

#### 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.

#### ROUNDING OFF FIGURES

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MARCH 2021

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.

	Notes	Adopted Budget	YTD Budget (a)	YTD Actual (b)
<b>Non-cash items excluded from operating activities</b>				
		\$	\$	\$
<b>Adjustments to operating activities</b>				
Add: Loss on asset disposals	7	33,812	0	0
Add: Depreciation on assets		3,227,546	2,453,589	2,181,012
<b>Total non-cash items excluded from operating activities</b>		<b>3,261,358</b>	<b>2,453,589</b>	<b>2,181,012</b>

(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 2020	This Time Last Year 31 March 2020	Year to Date 31 March 2021
<b>Adjustments to net current assets</b>				
Less: Reserves - restricted cash	10	(6,989,920)	(7,384,297)	(4,916,417)
Add: Borrowings	9	1,138	(229)	574
Add: Provisions - employee		78,668	78,668	78,668
<b>Total adjustments to net current assets</b>		<b>(6,910,114)</b>	<b>(7,305,858)</b>	<b>(4,837,175)</b>

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

**Current assets**

Cash and cash equivalents	2	9,000,589	1,088,175	5,054,453
Financial assets at amortised cost	2	2,500,000	9,181,183	0
Rates receivables	3	206,328	49,172	191,696
Receivables	3	145,472	3,470	1,836,246
Other current assets	4	454,524	539,951	383,435
<b>Less: Current liabilities</b>				
Payables	5	(1,145,037)	(710,397)	(1,619,632)
Borrowings	9	(1,138)	229	(574)
Provisions	11	(78,668)	(78,668)	(78,668)
<b>Less: Total adjustments to net current assets</b>	1(b)	<b>(6,910,114)</b>	<b>(7,305,858)</b>	<b>(4,837,175)</b>
<b>Closing funding surplus / (deficit)</b>		<b>4,171,956</b>	<b>2,767,257</b>	<b>929,781</b>

**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.

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
<b>Cash on hand</b>								
Municipal Cash at Bank	Cash and cash equivalents	(797,389)	0	(797,389)	0	Westpac	Nil	Nil
Muni Short Term Investment	Cash and cash equivalents	1,659	0	1,659	0	N/A	N/A	N/A
Murchison Oasis Roadhouse (Fuel ATM)	Cash and cash equivalents	15,399	0	15,399	0	Westpac	Nil	Nil
CSIRO Road Account Bank	Cash and cash equivalents	7,371	0	7,371	0	Westpac	0.01	Nil
Trust Cash at Bank	Cash and cash equivalents	1,802	0	1,802	0	N/A	N/A	N/A
Murchison Community Trust Fund	Cash and cash equivalents	415,067	0	415,067	0	N/A	N/A	N/A
Murchison Community Fund Trust	Cash and cash equivalents	(5,874)	0	(5,874)	0	N/A	N/A	N/A
Muni Cash - Term Deposits	Cash and cash equivalents	500,000	0	500,000	0	N/A	N/A	N/A
Reserve Funds (Cash C/A)	Cash and cash equivalents	0	4,912,497	4,912,497	0	N/A	N/A	N/A
Reserve Funds (Cash C/A)	Cash and cash equivalents	0	3,921	3,921	0	Westpac	0.01	Nil
<b>Total</b>		<b>138,035</b>	<b>4,916,418</b>	<b>5,054,453</b>	<b>0</b>			
<b>Comprising</b>								
Cash and cash equivalents		138,035	4,916,418	5,054,453	0			
		<b>138,035</b>	<b>4,916,418</b>	<b>5,054,453</b>	<b>0</b>			

**KEY INFORMATION**

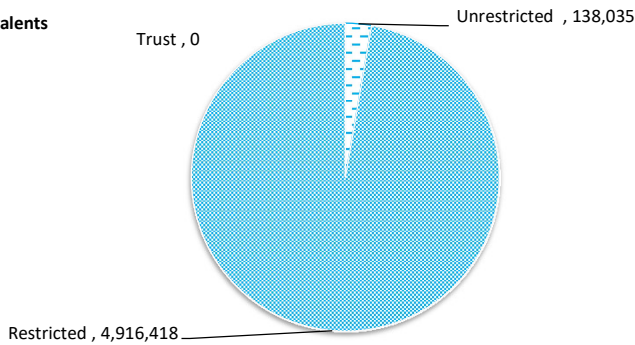
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to 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.

**Cash and Cash Equivalents**





NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MARCH 2021

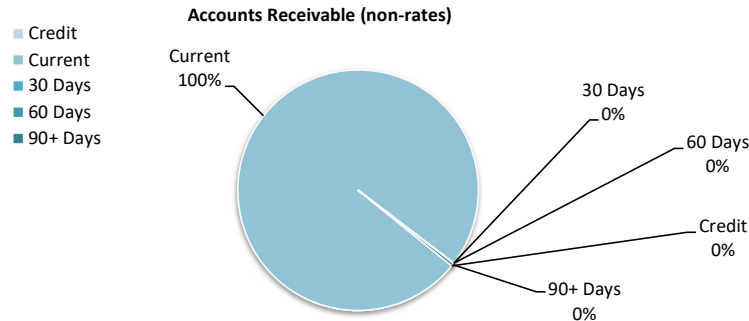
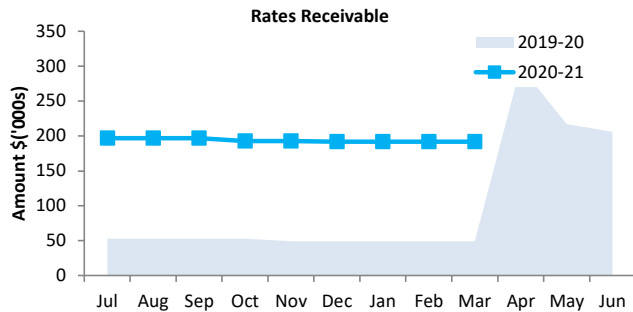
Rates receivable	30 June 2020	31 Mar 2021
	\$	\$
Opening arrears previous years	53,215	206,328
Rates, instalment charges and interest levied	465,397	0
Less - collections to date	(312,284)	(14,632)
Equals current outstanding	<b>206,328</b>	<b>191,696</b>
<b>Net rates collectable</b>	<b>206,328</b>	<b>191,696</b>
% Collected	60.2%	7.1%

Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	693,060	233	422	2,724	696,439
Percentage	0.0%	99.5%	0.0%	0.1%	0.4%	
<b>Balance per trial balance</b>						
Sundry receivable						696,439
GST receivable						1,139,807
<b>Total receivables general outstanding</b>						<b>1,836,246</b>

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 impairment of receivables is raised when there is objective evidence that they will not be collectible.



	Opening Balance 1 July 2020	Asset Increase	Asset Reduction	Closing Balance 31 March 2021
	\$	\$	\$	\$
<b>Other current assets</b>				
<b>Inventory</b>				
Fuel, oil and materials on hand	72,987	15,745	(86,834)	1,898
<b>Contract assets</b>				
Contract assets	381,537	0	0	381,537
<b>Total other current assets</b>	<b>454,524</b>	<b>15,745</b>	<b>(86,834)</b>	<b>383,435</b>

#### 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

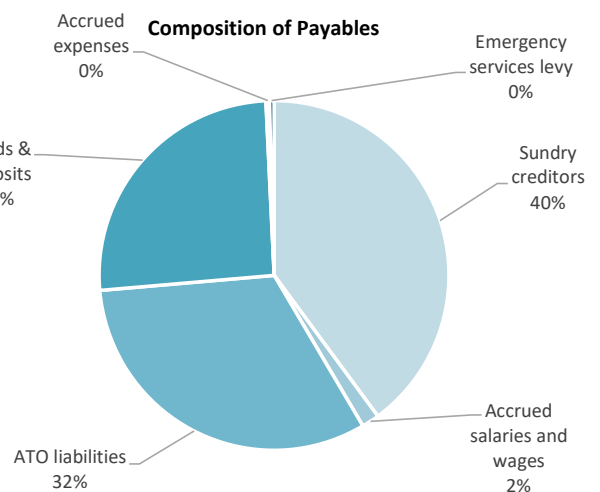
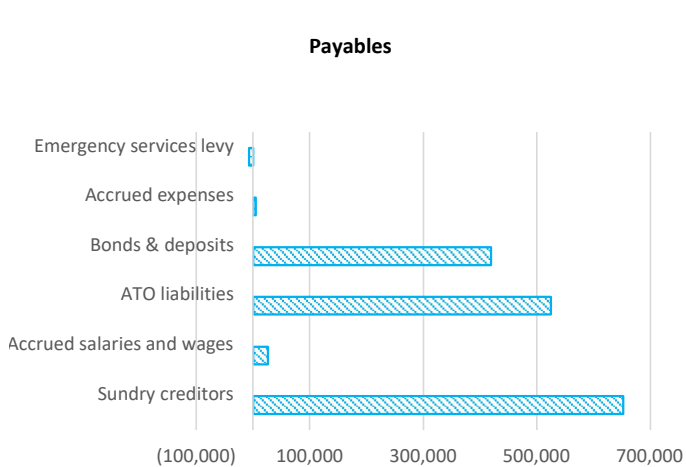
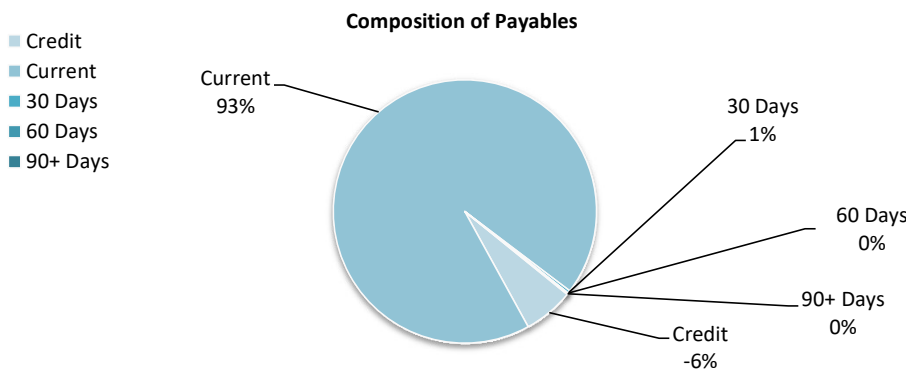
A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	(45,845)	693,616	2,623	0	1,306	651,700
Percentage	(7.0%)	106.4%	0.4%	0.0%	0.2%	
<b>Balance per trial balance</b>						
Sundry creditors						651,700
Accrued salaries and wages						26,360
ATO liabilities						524,777
Bonds & deposits						418,878
Accrued expenses						4,942
Emergency services levy						(7,025)
<b>Total payables general outstanding</b>						<b>1,619,632</b>

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.

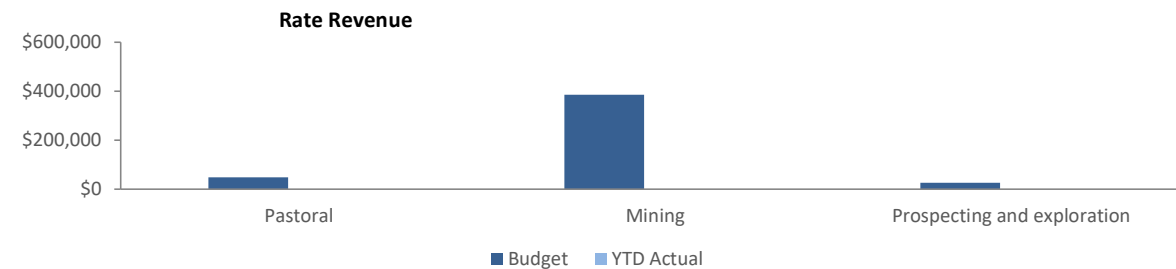


NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MARCH 2021

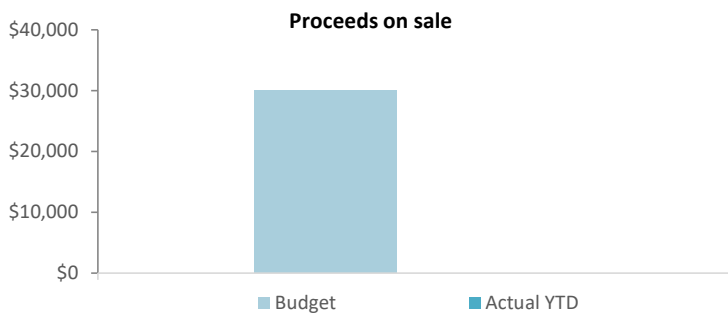
General rate revenue	Budget							YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE				\$	\$	\$	\$	\$	\$	\$	\$
<b>Unimproved value</b>											
Pastoral	0.032950	23	1,459,657	48,096	0	0	48,096	0	0	0	0
Mining	0.279400	11	1,375,054	384,190	1,380	0	385,570	0	0	0	0
Prospecting and exploration	0.080150	25	321,413	25,761	0	0	25,761	0	0	0	0
<b>Sub-Total</b>		<b>59</b>	<b>3,156,124</b>	<b>458,047</b>	<b>1,380</b>	<b>0</b>	<b>459,427</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Minimum payment</b>	<b>Minimum \$</b>										
<b>Unimproved value</b>											
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
<b>Sub-total</b>		<b>15</b>	<b>50,475</b>	<b>5,970</b>	<b>0</b>	<b>0</b>	<b>5,970</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total general rates</b>							<b>465,397</b>				<b>0</b>

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 2020 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.



Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	<b>Plant and equipment</b>								
	<b>Transport</b>								
	P033 - Genset Maintenance 13KVA	1,186	0	0	(1,186)	0	0	0	0
	P064 - Isuzu FRR500 5-Tonne Truck MU14I	43,504	22,000	0	(21,504)	0	0	0	0
	P16075 Kubota Tractor B2301	19,122	8,000	0	(11,122)	0	0	0	0
		<b>63,812</b>	<b>30,000</b>	<b>0</b>	<b>(33,812)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



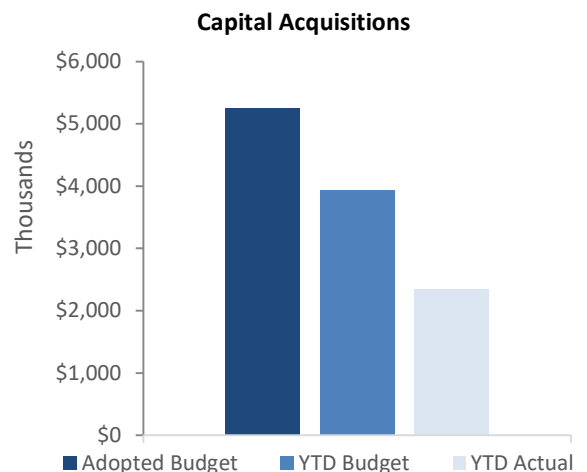
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MARCH 2021**

**INVESTING ACTIVITIES  
NOTE 8  
CAPITAL ACQUISITIONS**

Capital acquisitions	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings & Improvements	2,278,528	1,708,880	670,431	(1,038,449)
Other Buildings & Improvements	169,000	126,750	0	(126,750)
Furniture & Equipment	71,000	53,240	14,626	(38,614)
Plant & Equipment - Major	403,500	302,622	309,626	7,004
Roads	2,332,530	1,749,284	1,357,121	(392,163)
<b>Payments for Capital Acquisitions</b>	<b>5,254,558</b>	<b>3,940,776</b>	<b>2,351,804</b>	<b>(1,588,972)</b>
<b>Total Capital Acquisitions</b>	<b>5,254,558</b>	<b>3,940,776</b>	<b>2,351,804</b>	<b>(1,588,972)</b>
<b>Capital Acquisitions Funded By:</b>				
	\$	\$	\$	\$
Capital grants and contributions	1,420,779	1,035,567	957,163	(78,404)
Borrowings	2,750,000	0	0	0
Other (disposals & C/Fwd)	30,000	0	0	0
Cash backed reserves				
Plant Replacement reserve	207,000	200,000	200,000	0
Building reserve	31,000	0	0	0
Beringarra - Cue Road reserve	325,884	0	0	0
Flood damage repairs reserve	150,000	1,194,641	1,194,641	0
Murchison Settlement Facilities & Buildings reserve	400,000	0	0	0
Contribution - operations	(60,105)	1,510,568	0	(1,510,568)
<b>Capital funding total</b>	<b>5,254,558</b>	<b>3,940,776</b>	<b>2,351,804</b>	<b>(1,588,972)</b>

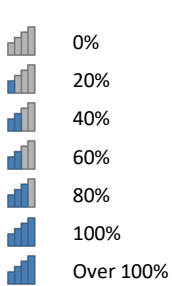
**SIGNIFICANT ACCOUNTING POLICIES**

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.



### Capital expenditure total

#### Level of completion indicators



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	Adopted		Year to Date Actual	Variance (Under)/Over	
	Current Budget	Year to Date Budget			
<b>Capital Expenditure</b>					
<b>Buildings &amp; Improvements</b>					
09134	Cap-Ex - Buildings & Improvements - Staff Housing	772,528	579,377	629,824	50,446
14515	Cap Ex - Purchase Buildings & Improvements - Administr	5,000	3,753	7,848	4,095
11607	CapEx - Purchase Buildings & Improvements - Other Cult	776,000	582,000	18,985	(563,015)
12109	Cap-Ex - Purchase Buildings & Imp - Roads, Bridges, Depc	725,000	543,750	13,774	(529,976)
<b>Buildings &amp; Improvements Total</b>		<b>2,278,528</b>	<b>1,708,880</b>	<b>670,431</b>	<b>(1,038,450)</b>
<b>Other Buildings &amp; Improvements</b>					
10770	Cap-Ex - Other Buildings & Imp - Other Community Amer	30,000	22,500	0	(22,500)
12670	Cap-Ex - Other Buildings & Improvements - Airport	9,000	6,750	0	(6,750)
13617	Cap-Ex - Other Buildings & Improvements - Other Econo	130,000	97,500	0	(97,500)
<b>Other Buildings &amp; Improvements Total</b>		<b>169,000</b>	<b>126,750</b>	<b>0</b>	<b>(126,750)</b>
<b>Furniture &amp; Equipment</b>					
14561	Cap-Ex - Purchase Furn & Equipment - Admin	20,000	14,994	14,626	(368)
04116	Cap-Ex- Purchase Furniture & Equipment	16,014	12,011	0	(12,011)
13610	Cap-Ex - Purchase Furniture & Equipment - Other Econo	34,986	26,235	0	(26,235)
<b>Furniture &amp; Equipment Total</b>		<b>71,000</b>	<b>53,240</b>	<b>14,626</b>	<b>(38,613)</b>
<b>Plant &amp; Equipment - Major</b>					
12302	Cap-Ex - Purchase Major Plant & Equipment - Road Plant	227,000	170,250	16,174	(154,076)
13616	Cap-Ex - Purchase Major Plant - Other Economic Services	24,000	17,997	193,099	175,102
13652	New kVA Generator	150,000	112,500	0	(112,500)
05104	Cap-Ex - Purchase Plant Fire Prevention	2,500	1,875	0	(1,875)
12313	Cap-Ex - Purchase Major Plant - New Works Caravan	0	0	100,353	100,353
<b>Plant &amp; Equipment - Major Total</b>		<b>403,500</b>	<b>302,622</b>	<b>309,626</b>	<b>7,004</b>
<b>Roads</b>					
12101	Cap-Ex - Roads Construction	1,203,102	902,294	229,686	(672,608)
12103	Cap-Ex - MRWA Project Construction	517,515	388,098	1,038,682	650,584
12104	Cap-Ex - Roads to Recovery Construction	286,029	214,497	88,752	(125,745)
12180	Cap-Ex - Roads Construction - Road Contributions	325,884	244,395	0	(244,395)
<b>Roads Total</b>		<b>2,332,530</b>	<b>1,749,284</b>	<b>1,357,121</b>	<b>(392,163)</b>
<b>Grand Total</b>		<b>5,254,558</b>	<b>3,940,776</b>	<b>2,351,804</b>	<b>(1,588,972)</b>

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MARCH 2021

## FINANCING ACTIVITIES

## NOTE 9

## BORROWINGS

## Repayments - borrowings

Information on borrowings Particulars	Loan No.	Principal	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		1 July 2020	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Transport</b>										
Purchase of road plant	285	17,315	0	0	564	1,138	16,751	16,177	411	567
<b>Economic services</b>										
COVID-19 General		0	0	2,000,000	0	0	0	2,000,000	0	0
COVID-19 Solar Power		0	0	750,000	0	0	0	750,000	0	0
<b>Total</b>		17,315	0	2,750,000	564	1,138	16,751	2,766,177	411	567
Current borrowings		1,138					574			
Non-current borrowings		16,177					16,177			
		17,315					16,751			

All debenture repayments were financed by general purpose revenue.

## 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.



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MARCH 2021

## 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	138,380	1,980	482	2,170	0	0	0	142,530	138,862
Plant Replacement reserve	1,433,553	20,509	4,408	600,000	0	(207,000)	(200,000)	1,847,062	1,237,961
Building reserve	512,797	7,336	1,786	0	0	(31,000)	0	489,133	514,583
Beringarra - Cue Road reserve	3,430,426	49,077	17,972	0	0	(325,884)	0	3,153,619	3,448,398
Flood damage repairs reserve	255,503	3,655	466	0	0	(150,000)	(1,901,557)	109,158	(1,645,588)
CSIRO Beringarra Pindar Road reserve	175,053	2,504	609	0	0	0	0	177,557	175,662
Murchison Settlement Facilities & Buildings	669,208	9,574	2,331	0	0	(400,000)	0	278,782	671,539
Road resealing reserve	375,000	5,365	0	478,616	0	0	0	858,981	375,000
	<b>6,989,920</b>	<b>100,000</b>	<b>28,054</b>	<b>1,080,786</b>	<b>0</b>	<b>(1,113,884)</b>	<b>(2,101,557)</b>	<b>7,056,822</b>	<b>4,916,417</b>

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MARCH 2021

OPERATING ACTIVITIES  
NOTE 11  
OTHER CURRENT LIABILITIES

Other current liabilities	Note	Opening Balance 1 July 2020	Liability Increase	Liability Reduction	Closing Balance 31 March 2021
		\$	\$	\$	\$
<b>Provisions</b>					
Annual leave		51,656	0	0	51,656
Long service leave		27,012	0	0	27,012
<b>Total Provisions</b>		78,668	0	0	78,668
<b>Total other current assets</b>		<b>78,668</b>	<b>0</b>	<b>0</b>	<b>78,668</b>
<b>Amounts shown above include GST (where applicable)</b>					

**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 2021

NOTE 12

OPERATING GRANTS AND CONTRIBUTIONS

Operating grants, subsidies and contributions revenue

Provider	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$
<b>Operating grants and subsidies</b>			
<b>General purpose funding</b>			
Grants Commission Grant Received - General	1,357,977	1,018,476	992,078
Grants Commission Grant Received- Roads	394,907	296,172	301,722
<b>Law, order, public safety</b>			
Income Relating to Fire Prevention	19,344	14,499	10,348
<b>Transport</b>			
Grant - MRWA Direct	225,000	168,750	218,380
	<b>1,997,228</b>	<b>1,497,897</b>	<b>1,522,528</b>

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MARCH 2021

## NOTE 13

## NON-OPERATING GRANTS AND CONTRIBUTIONS

Non operating grants, subsidies and contributions revenue

Provider	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual (b)
	\$	\$	\$
<b>Non-operating grants and subsidies</b>			
<b>Law, order, public safety</b>			
Grant Revenue - Fire Prevention	0	0	4,977
<b>Recreation and culture</b>			
Other Recreation & Sport Capital Grants	40,000	0	0
<b>Transport</b>			
Grant - MRWA Specific	213,333	159,993	85,333
Grant - Roads to Recovery	565,000	423,747	565,630
Grant - MRWA Blackspot	602,446	451,827	0
Grant - Local Roads & Community Infrastructure	0	0	301,223
	<b>1,420,779</b>	<b>1,035,567</b>	<b>957,163</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MARCH 2021**

**NOTE 14  
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 2020-21 year is \$10,000 or 10.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
	\$	%		
<b>Revenue from operating activities</b>				
General purpose funding - rates	(349,047)	(100.00%)	▼ Timing	Rates Not Billed Until May 2021
Transport	(1,758,103)	(26.39%)	▼ Timing	Down LRCIP & Flood Damage Revenue
Economic services	41,997	23.14%	▲ Permanent	Fuel Sales Better Than Budget
Other property and services	(62,367)	(87.96%)	▼ Timing	Diesel Fuel Rebates Not Collected
<b>Expenditure from operating activities</b>				
Governance	219,668	42.71%	▲ Timing	Clearing Journals Not Run
General purpose funding	19,104	63.19%	▲ Timing	Costs Down
Law, order and public safety	43,283	40.76%	▲ Timing	Costs Down
Health	30,595	75.83%	▲ Timing	Costs Down
Housing	(74,375)	(208.70%)	▼ Timing	Clearing Journals Not Run
Recreation and culture	58,937	22.52%	▲ Timing	Costs Down
Economic services	333,407	40.75%	▲ Permanent	Tourism & Roadhouse Expenses Down
Other property and services	(137,190)	0.00%	▼ Timing	Costs Yet To Be Allocated
<b>Investing activities</b>				
Payments for property, plant and equipment and infrastructure	1,588,972	40.32%	▲ Timing	Errors in recorded budgets. Need to correct in consultation with Moore-Stephens.
<b>Financing activities</b>				
Transfer from reserves	987,673	88.67%	▲	Transfer from Flood Reserve is \$1.901 million versus a budget of \$150,000. Moore-Stephens has recommended to management that this matter be investigated by management as to compliance with Section 6.11 of the Local Government Act 1995, and Regulation 18 of the Local Government Financial Management Regulations.

**SHIRE OF MURCHISON**  
**MONTHLY FINANCIAL REPORT**  
**(Containing the Statement of Financial Activity)**  
**For the period ending 30 April 2021**

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

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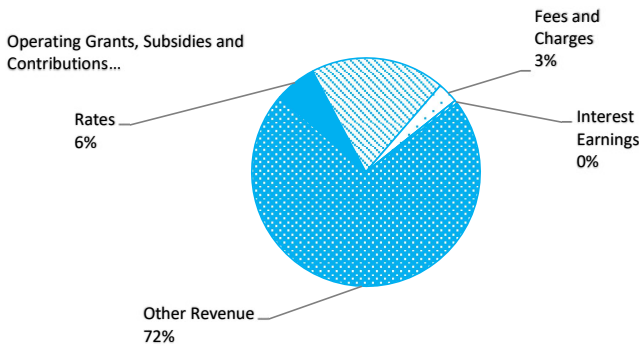
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MONTHLY FINANCIAL REPORT  
FOR THE PERIOD ENDED 30 APRIL 2021

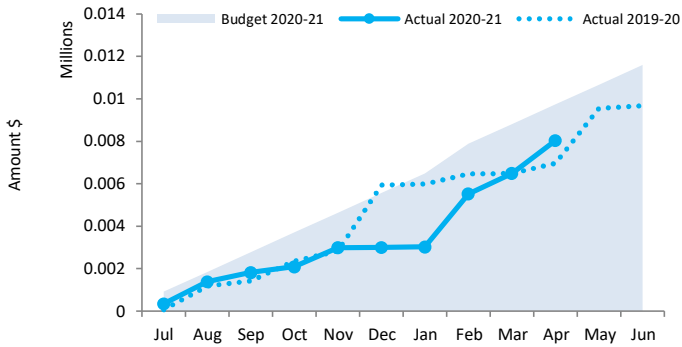
SUMMARY INFORMATION - GRAPHS

OPERATING ACTIVITIES

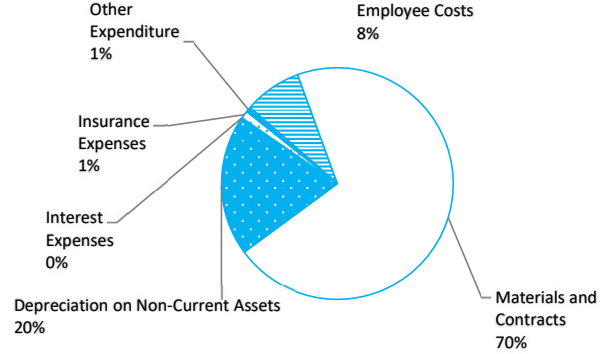
OPERATING REVENUE



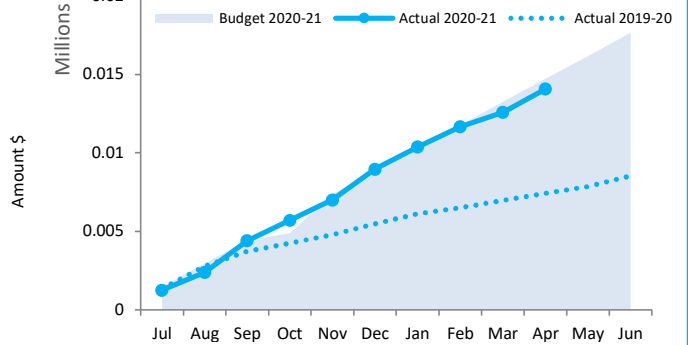
Budget Operating Revenues -v- Actual



OPERATING EXPENSES

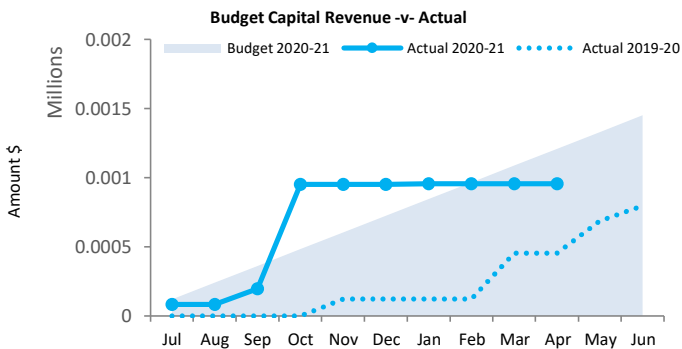


Budget Operating Expenses -v- YTD Actual

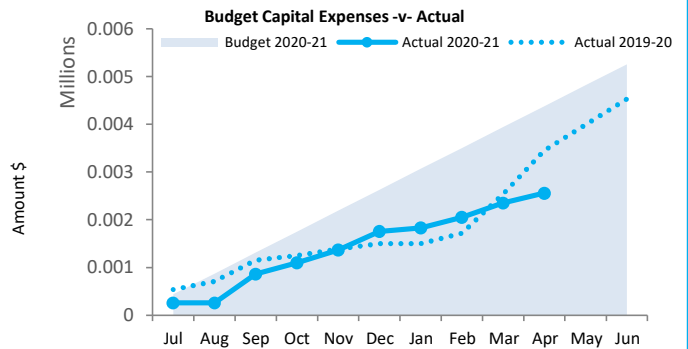


INVESTING ACTIVITIES

CAPITAL REVENUE



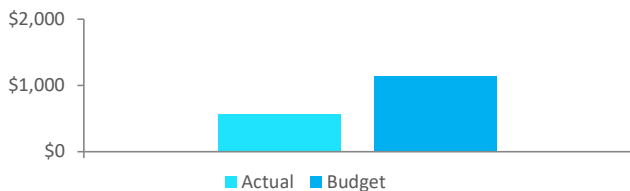
CAPITAL EXPENSES



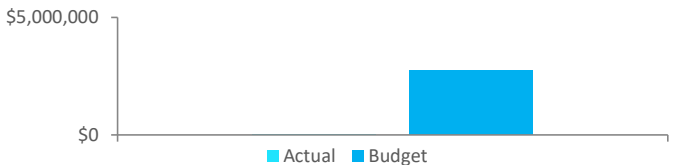
FINANCING ACTIVITIES

BORROWINGS

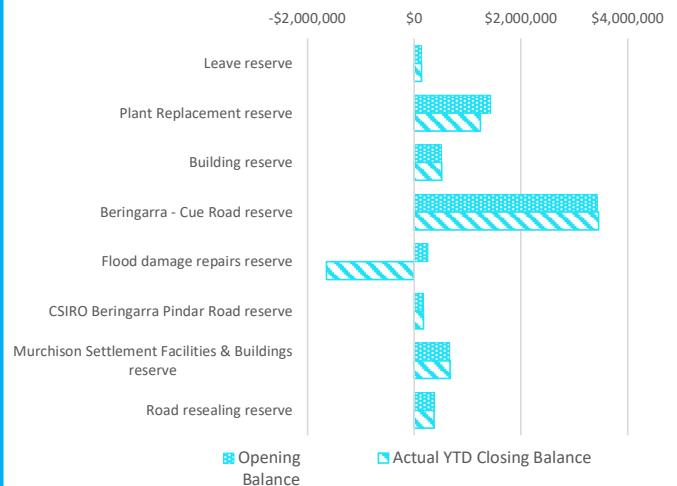
Principal Repayments



Principal Outstanding



RESERVES



MONTHLY FINANCIAL REPORT  
FOR THE PERIOD ENDED 30 APRIL 2021

## EXECUTIVE SUMMARY

## Funding surplus / (deficit) Components

## Funding surplus / (deficit)

	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$3.96 M	\$3.96 M	\$3.81 M	(\$0.15 M)
Closing	\$0.00 M	\$1.13 M	\$1.00 M	(\$0.13 M)

Refer to Statement of Financial Activity

## Cash and cash equivalents

	\$	% of total
Unrestricted Cash	\$4.48 M	(9.8%)
Restricted Cash	(\$0.44 M)	109.8%
	\$4.92 M	

Refer to Note 2 - Cash and Financial Assets

## Payables

	\$	% Outstanding
Trade Payables	\$1.41 M	
30 to 90 Days	\$0.42 M	1.3%
Over 90 Days		0.2%

Refer to Note 5 - Payables

## Receivables

	\$	% Collected
Rates Receivable	\$2.14 M	
Trade Receivable	\$0.67 M	1.7%
30 to 90 Days	\$2.14 M	0.0%
Over 90 Days		0.3%

Refer to Note 3 - Receivables

## Key Operating Activities

## Amount attributable to operating activities

Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$2.84 M)	(\$2.28 M)	(\$3.28 M)	(\$0.99 M)

Refer to Statement of Financial Activity

## Rates Revenue

	YTD Actual	% Variance
	\$0.47 M	1.7%
	YTD Budget	\$0.47 M

Refer to Note 6 - Rate Revenue

## Operating Grants and Contributions

	YTD Actual	% Variance
	\$1.53 M	(8.2%)
	YTD Budget	\$1.66 M

Refer to Note 12 - Operating Grants and Contributions

## Fees and Charges

	YTD Actual	% Variance
	\$0.24 M	13.7%
	YTD Budget	\$0.21 M

Refer to Statement of Financial Activity

## Key Investing Activities

## Amount attributable to investing activities

Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$3.80 M)	(\$3.23 M)	(\$1.60 M)	\$1.63 M

Refer to Statement of Financial Activity

## Proceeds on sale

	YTD Actual	%
	\$0.00 M	0.0%
	Adopted Budget	\$0.03 M

Refer to Note 7 - Disposal of Assets

## Asset Acquisition

	YTD Actual	% Spent
	\$2.56 M	48.7%
	Adopted Budget	\$5.25 M

Refer to Note 8 - Capital Acquisition

## Capital Grants

	YTD Actual	% Received
	\$0.96 M	67.4%
	Adopted Budget	\$1.42 M

Refer to Note 8 - Capital Acquisition

## Key Financing Activities

## Amount attributable to financing activities

Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$2.68 M	\$2.68 M	\$2.07 M	(\$0.61 M)

Refer to Statement of Financial Activity

## Borrowings

Principal repayments	\$0.00 M
Interest expense	\$0.00 M
Principal due	\$0.02 M

Refer to Note 9 - Borrowings

## Reserves

Reserves balance	\$4.92 M
Interest earned	\$0.03 M

Refer to Note 10 - Cash Reserves

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 2021**

**STATUTORY REPORTING PROGRAMS**

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

**PROGRAM NAME AND OBJECTIVES  
GOVERNANCE**

To provide the decision-making framework to facilitate allocation of scarce resources.

**ACTIVITIES**

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 2021

STATUTORY REPORTING PROGRAMS

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
<b>Opening funding surplus / (deficit)</b>	1(c)	3,958,749	3,958,749	<b>3,809,783</b>	(148,966)	(3.76%)	
<b>Revenue from operating activities</b>							
Governance		12,500	10,410	<b>11,995</b>	1,585	15.23%	
General purpose funding - general rates	6	465,397	465,397	<b>473,530</b>	8,133	1.75%	
General purpose funding - other		1,874,884	1,562,360	<b>1,329,999</b>	(232,361)	(14.87%)	▼
Law, order and public safety		19,844	16,520	<b>15,326</b>	(1,194)	(7.23%)	
Housing		5,400	4,450	<b>3,615</b>	(835)	(18.76%)	
Community amenities		0	0	<b>270</b>	270	0.00%	
Recreation and culture		1,750	1,440	<b>2,588</b>	1,148	79.72%	
Transport		8,882,485	7,402,050	<b>5,954,244</b>	(1,447,806)	(19.56%)	▼
Economic services		242,000	201,660	<b>244,914</b>	43,254	21.45%	▲
Other property and services		94,544	78,780	<b>0</b>	(78,780)	(100.00%)	▼
		<b>11,598,804</b>	<b>9,743,067</b>	<b>8,036,481</b>	(1,706,586)		
<b>Expenditure from operating activities</b>							
Governance		(640,322)	(557,470)	<b>(402,813)</b>	154,657	27.74%	▲
General purpose funding		(40,322)	(33,620)	<b>(24,033)</b>	9,587	28.52%	
Law, order and public safety		(118,350)	(98,720)	<b>(82,097)</b>	16,623	16.84%	▲
Health		(53,840)	(45,010)	<b>(32,939)</b>	12,071	26.82%	▲
Housing		(24,000)	0	<b>(86,459)</b>	(86,459)	0.00%	▼
Community amenities		(119,152)	(99,630)	<b>(120,734)</b>	(21,104)	(21.18%)	▼
Recreation and culture		(343,676)	(286,436)	<b>(235,104)</b>	51,332	17.92%	▲
Transport		(15,382,909)	(12,766,090)	<b>(12,469,225)</b>	296,865	2.33%	
Economic services		(974,521)	(812,145)	<b>(681,845)</b>	130,300	16.04%	▲
Other property and services		0	0	<b>47,100</b>	47,100	0.00%	▲
		<b>(17,697,092)</b>	<b>(14,699,121)</b>	<b>(14,088,149)</b>	610,972		
Non-cash amounts excluded from operating activities	1(a)	3,261,358	2,674,178	<b>2,775,743</b>	101,565	3.80%	
<b>Amount attributable to operating activities</b>		<b>(2,836,930)</b>	<b>(2,281,876)</b>	<b>(3,275,925)</b>	(994,049)		
<b>Investing Activities</b>							
Proceeds from non-operating grants, subsidies and contributions	13	1,420,779	1,150,640	<b>957,163</b>	(193,477)	(16.81%)	▼
Proceeds from disposal of assets	7	30,000	0	<b>0</b>	0	0.00%	
Payments for property, plant and equipment and infrastructure	8	(5,254,558)	(4,378,636)	<b>(2,556,941)</b>	1,821,695	41.60%	▲
<b>Amount attributable to investing activities</b>		<b>(3,803,779)</b>	<b>(3,227,996)</b>	<b>(1,599,778)</b>	1,628,218		
<b>Financing Activities</b>							
Proceeds from new debentures	9	2,750,000	2,750,000	<b>0</b>	(2,750,000)	(100.00%)	▼
Transfer from reserves	10	1,113,884	1,113,884	<b>2,101,557</b>	987,673	88.67%	▲
Repayment of debentures	9	(1,138)	(1,138)	<b>(565)</b>	573	50.35%	
Transfer to reserves	10	(1,180,786)	(1,180,786)	<b>(32,543)</b>	1,148,243	97.24%	▲
<b>Amount attributable to financing activities</b>		<b>2,681,960</b>	<b>2,681,960</b>	<b>2,068,449</b>	(613,511)		
<b>Closing funding surplus / (deficit)</b>	1(c)	<b>0</b>	<b>1,130,837</b>	<b>1,002,529</b>			

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 14 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2020-21 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 30 APRIL 2021****NATURE OR TYPE DESCRIPTIONS****REVENUE****RATES**

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

**OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS**

Refers 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 identifiable non financial assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

**REVENUE FROM CONTRACTS WITH CUSTOMERS**

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

**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.

**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**

Excess of assets received over the net book value for assets on their disposal.

**EXPENSES****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**

Shortfall between the value of assets received over the net book value for assets on their disposal.

**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, allowance for impairment of assets, member's fees or State taxes. Donations and subsidies made to community groups.

**STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 APRIL 2021**

**BY NATURE OR TYPE**

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
<b>Opening funding surplus / (deficit)</b>	1(c)	3,958,749	3,958,749	<b>3,809,783</b>	(148,966)	(3.76%)	
<b>Revenue from operating activities</b>							
Rates	6	465,397	465,397	<b>473,530</b>	8,133	1.75%	
Operating grants, subsidies and contributions	12	1,997,228	1,664,330	<b>1,527,506</b>	(136,824)	(8.22%)	
Fees and charges		251,750	209,760	<b>238,470</b>	28,710	13.69%	▲
Interest earnings		121,500	101,230	<b>36,198</b>	(65,032)	(64.24%)	▼
Other revenue		8,762,929	7,302,350	<b>5,760,777</b>	(1,541,573)	(21.11%)	▼
		<b>11,598,804</b>	<b>9,743,067</b>	<b>8,036,481</b>	(1,706,586)		
<b>Expenditure from operating activities</b>							
Employee costs		(1,310,475)	(1,140,010)	<b>(1,134,393)</b>	5,617	0.49%	
Materials and contracts		(12,841,441)	(10,649,073)	<b>(9,928,076)</b>	720,997	6.77%	
Depreciation on non-current assets		(3,227,546)	(2,674,178)	<b>(2,775,743)</b>	(101,565)	(3.80%)	
Interest expenses		(567)	0	<b>(411)</b>	(411)	0.00%	
Insurance expenses		(159,668)	(132,900)	<b>(150,817)</b>	(17,917)	(13.48%)	▼
Other expenditure		(123,583)	(102,960)	<b>(98,709)</b>	4,251	4.13%	
Loss on disposal of assets	7	(33,812)	0	<b>0</b>	0	0.00%	
		<b>(17,697,092)</b>	<b>(14,699,121)</b>	<b>(14,088,149)</b>	610,972		
Non-cash amounts excluded from operating activities	1(a)	3,261,358	2,674,178	<b>2,775,743</b>	101,565	3.80%	
<b>Amount attributable to operating activities</b>		<b>(2,836,930)</b>	<b>(2,281,876)</b>	<b>(3,275,925)</b>	(994,049)		
<b>Investing activities</b>							
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Proceeds from disposal of assets	7	30,000	0	<b>0</b>	0	0.00%	
Payments for property, plant and equipment and infrastructure	8	(5,254,558)	(4,378,636)	<b>(2,556,941)</b>	1,821,695	41.60%	▲
<b>Amount attributable to investing activities</b>		<b>(3,803,779)</b>	<b>(3,227,996)</b>	<b>(1,599,778)</b>	1,628,218		
<b>Financing Activities</b>							
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Transfer from reserves	10	1,113,884	1,113,884	<b>2,101,557</b>	987,673	88.67%	▲
Repayment of debentures	9	(1,138)	(1,138)	<b>(565)</b>	573	50.35%	
Transfer to reserves	10	(1,180,786)	(1,180,786)	<b>(32,543)</b>	1,148,243	97.24%	▲
<b>Amount attributable to financing activities</b>		<b>2,681,960</b>	<b>2,681,960</b>	<b>2,068,449</b>	(613,511)		
<b>Closing funding surplus / (deficit)</b>	1(c)	<b>0</b>	<b>1,130,837</b>	<b>1,002,529</b>	(128,308)		

**KEY INFORMATION**

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

Refer to Note 14 for an explanation of the reasons for the variance.

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

## MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDED 30 APRIL 2021

## BASIS OF PREPARATION

### 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 Interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

The *Local Government (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. Regulation 16 prohibits a local government from recognising as assets Crown land that is a public thoroughfare, such as land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets, including land under roads acquired on or after 1 July 2008, have not been recognised in this financial report. This is not in accordance with the requirements of *AASB 1051 Land Under Roads paragraph 15* and *AASB 116 Property, Plant and Equipment paragraph 7*.

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.

### PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 18 May 2021

### SIGNIFICANT ACCOUNTING POLICES

#### 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.

#### THE LOCAL GOVERNMENT REPORTING ENTITY

All funds through which the Shire controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

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 financial statements. A separate statement of those monies

#### 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.

#### ROUNDING OFF FIGURES

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 APRIL 2021

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.

	Notes	Adopted Budget	YTD Budget (a)	YTD Actual (b)
<b>Non-cash items excluded from operating activities</b>				
		\$	\$	\$
<b>Adjustments to operating activities</b>				
Add: Loss on asset disposals	7	33,812	0	0
Add: Depreciation on assets		3,227,546	2,674,178	2,775,743
<b>Total non-cash items excluded from operating activities</b>		<b>3,261,358</b>	<b>2,674,178</b>	<b>2,775,743</b>

(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 2020	This Time Last Year 30 April 2020	Year to Date 30 April 2021
<b>Adjustments to net current assets</b>				
Less: Reserves - restricted cash	10	(6,989,920)	(7,121,881)	(4,920,906)
Add: Borrowings	9	1,138	(229)	573
Add: Provisions - employee		85,266	78,668	85,266
<b>Total adjustments to net current assets</b>		<b>(6,903,516)</b>	<b>(7,043,442)</b>	<b>(4,835,067)</b>

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

**Current assets**

Cash and cash equivalents	2	9,003,924	777,118	4,482,311
Financial assets at amortised cost	2	2,500,000	9,181,183	0
Rates receivables	3	206,328	299,239	668,587
Receivables	3	170,380	6,363	2,139,932
Other current assets	4	72,987	493,560	43,460
<b>Less: Current liabilities</b>				
Payables	5	(1,153,916)	(1,204,135)	(1,410,855)
Borrowings	9	(1,138)	229	(573)
Provisions	11	(85,266)	(78,668)	(85,266)
<b>Less: Total adjustments to net current assets</b>	1(b)	<b>(6,903,516)</b>	<b>(7,043,442)</b>	<b>(4,835,067)</b>
<b>Closing funding surplus / (deficit)</b>		<b>3,809,783</b>	<b>2,431,447</b>	<b>1,002,529</b>

**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.

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$				
<b>Cash on hand</b>								
Municipal Cash at Bank	Cash and cash equivalents	(379,914)	0	(379,914)	0	NA	NA	NA
Muni Short Term Investment	Cash and cash equivalents	1,659	0	1,659	0	NA	NA	NA
Murchison Oasis Roadhouse (Fuel ATM)	Cash and cash equivalents	17,956	0	17,956	0	NA	NA	NA
CSIRO Road Account Bank	Cash and cash equivalents	7,371	0	7,371	0	NA	NA	NA
Trust Cash at Bank	Cash and cash equivalents	1,802	0	1,802	0	NA	NA	NA
Murchison Community Trust Fund	Cash and cash equivalents	415,070	0	415,070	0	Westpac	0.01	Nil
Murchison Community Fund Trust	Cash and cash equivalents	(2,539)	0	(2,539)	0	NA	NA	NA
Muni Cash - Term Deposits	Cash and cash equivalents	(500,000)	0	(500,000)	0	NA	NA	NA
Reserve Funds (Cash C/A)	Cash and cash equivalents	0	4,920,906	4,920,906	0	NA	NA	NA
<b>Total</b>		<b>(438,595)</b>	<b>4,920,906</b>	<b>4,482,311</b>	<b>0</b>			
<b>Comprising</b>								
Cash and cash equivalents		(438,595)	4,920,906	4,482,311	0			
		<b>(438,595)</b>	<b>4,920,906</b>	<b>4,482,311</b>	<b>0</b>			

**KEY INFORMATION**

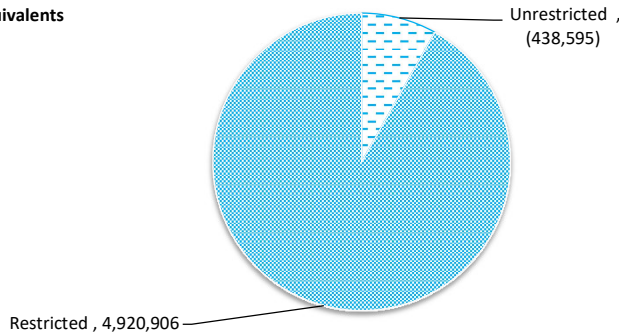
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to 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.

**Cash and Cash Equivalents**



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 APRIL 2021

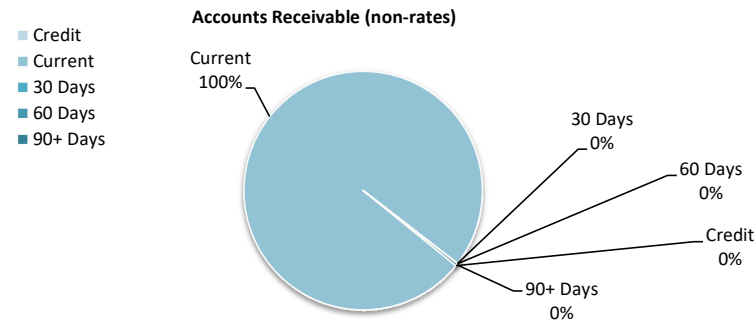
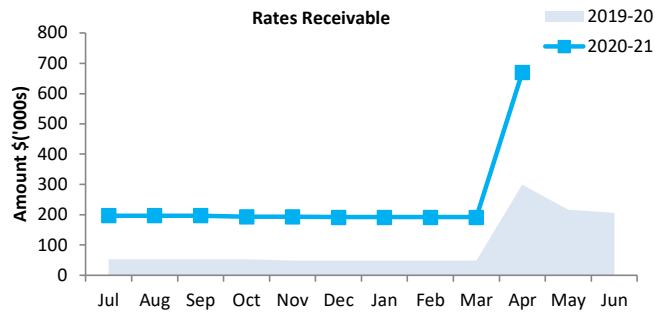
Rates receivable	30 June 2020	30 Apr 2021
	\$	\$
Opening arrears previous years	53,215	206,328
Rates, instalment charges and interest levied	465,397	473,530
Less - collections to date	(312,284)	(11,271)
Equals current outstanding	<b>206,328</b>	<b>668,587</b>
<b>Net rates collectable</b>	<b>206,328</b>	<b>668,587</b>
% Collected	60.2%	1.7%

Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	903,602	0	128	3,146	906,876
Percentage	0.0%	99.6%	0.0%	0.0%	0.3%	
<b>Balance per trial balance</b>						
Sundry receivable						906,876
GST receivable						1,233,056
<b>Total receivables general outstanding</b>						<b>2,139,932</b>

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 impairment of receivables is raised when there is objective evidence that they will not be collectible.





Other current assets	Opening Balance 1 July 2020	Asset Increase	Asset Reduction	Closing Balance 30 April 2021
	\$	\$	\$	\$
<b>Inventory</b>				
Fuel, oil and materials on hand	72,987	20,341	(49,868)	43,460
<b>Total other current assets</b>	<b>72,987</b>	<b>20,341</b>	<b>(49,868)</b>	<b>43,460</b>

#### KEY INFORMATION

##### Inventory

Inventories are measured at the lower of cost and net realisable value.

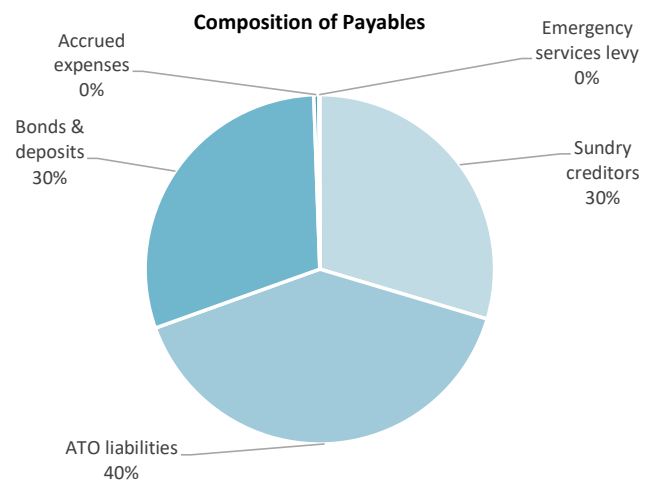
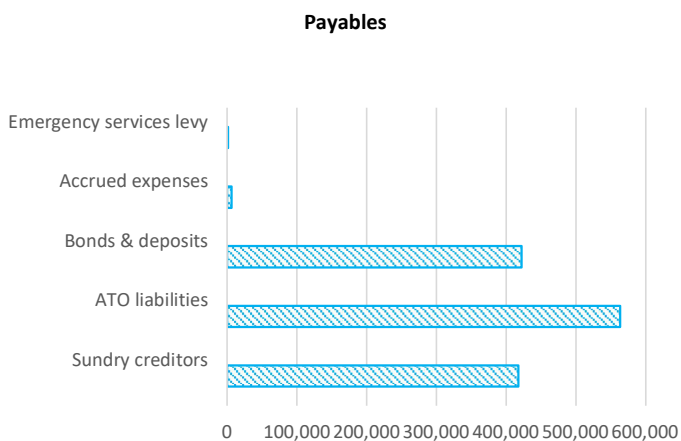
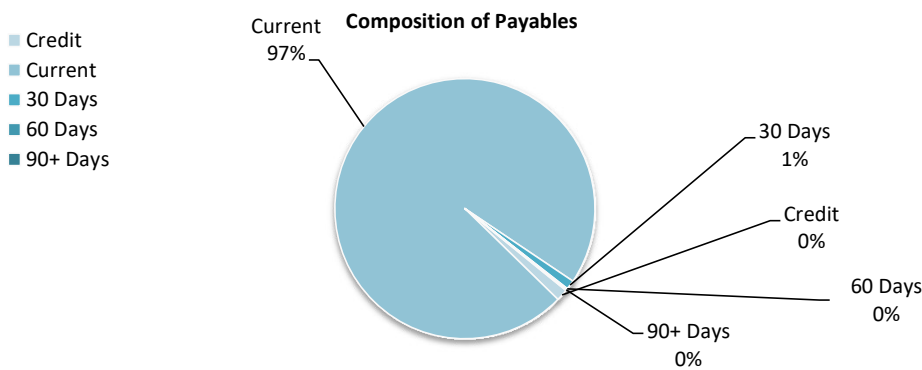
Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	(6,300)	417,609	4,967	395	817	417,489
Percentage		98.5%	1.2%	0.1%	0.2%	
<b>Balance per trial balance</b>						
Sundry creditors						417,489
ATO liabilities						563,457
Bonds & deposits						422,217
Accrued expenses						6,359
Emergency services levy						1,333
<b>Total payables general outstanding</b>						<b>1,410,855</b>

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.

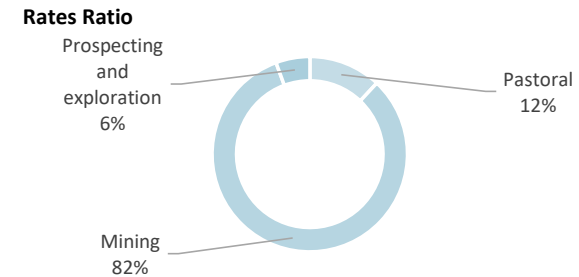
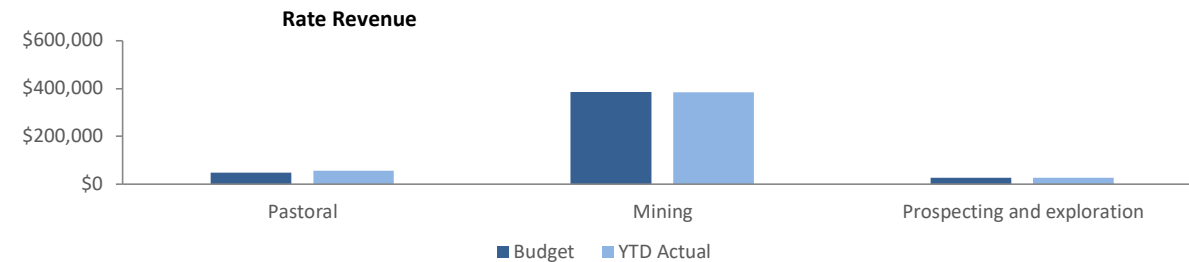


NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 APRIL 2021

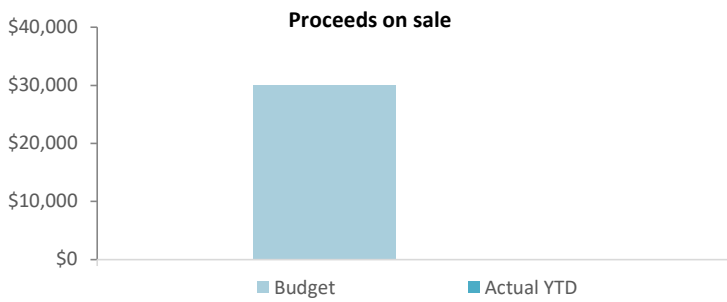
General rate revenue	Budget							YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE				\$	\$	\$	\$	\$	\$	\$	\$
<b>Unimproved value</b>											
Pastoral	0.032950	23	1,459,657	48,096	0	0	48,096	56,229	0	0	56,229
Mining	0.279400	11	1,375,054	384,190	1,380	0	385,570	384,190	0	0	384,190
Prospecting and exploration	0.080150	25	321,413	25,761	0	0	25,761	26,241	0	0	26,241
<b>Sub-Total</b>		<b>59</b>	<b>3,156,124</b>	<b>458,047</b>	<b>1,380</b>	<b>0</b>	<b>459,427</b>	<b>466,660</b>	<b>0</b>	<b>0</b>	<b>466,660</b>
<b>Minimum payment</b>	<b>Minimum \$</b>										
<b>Unimproved value</b>											
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
<b>Sub-total</b>		<b>15</b>	<b>50,475</b>	<b>5,970</b>	<b>0</b>	<b>0</b>	<b>5,970</b>	<b>6,870</b>	<b>0</b>	<b>0</b>	<b>6,870</b>
<b>Total general rates</b>							<b>465,397</b>				<b>473,530</b>

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 2020 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.



Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	<b>Plant and equipment</b>								
	<b>Transport</b>								
	P033 - Genset Maintenance 13KVA	1,186	0	0	(1,186)	0	0	0	0
	P064 - Isuzu FRR500 5-Tonne Truck MU140	43,504	22,000	0	(21,504)	0	0	0	0
	P16075 Kubota Tractor B2301	19,122	8,000	0	(11,122)	0	0	0	0
		<b>63,812</b>	<b>30,000</b>	<b>0</b>	<b>(33,812)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



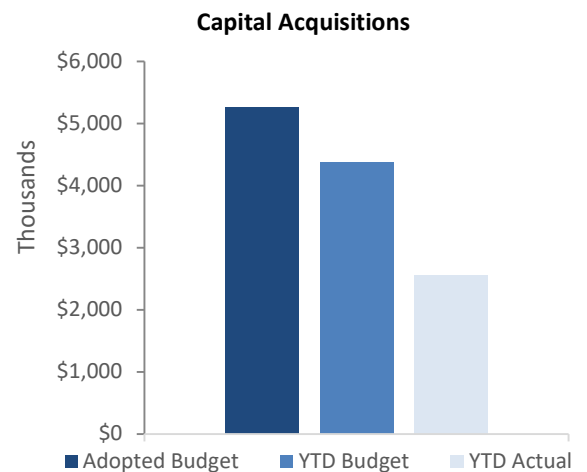
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 APRIL 2021**

**INVESTING ACTIVITIES  
NOTE 8  
CAPITAL ACQUISITIONS**

Capital acquisitions	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings & Improvements	2,278,528	1,898,750	713,711	(1,185,039)
Other Buildings & Improvements	169,000	140,833	0	(140,833)
Furniture & Equipment	71,000	59,155	14,626	(44,529)
Plant & Equipment - Major	403,500	336,247	325,769	(10,478)
Roads	2,332,530	1,943,651	1,502,835	(440,816)
<b>Payments for Capital Acquisitions</b>	<b>5,254,558</b>	<b>4,378,636</b>	<b>2,556,941</b>	<b>(1,821,695)</b>
<b>Total Capital Acquisitions</b>	<b>5,254,558</b>	<b>4,378,636</b>	<b>2,556,941</b>	<b>(1,821,695)</b>
<b>Capital Acquisitions Funded By:</b>				
	\$	\$	\$	\$
Capital grants and contributions	1,420,779	1,150,640	957,163	(193,477)
Borrowings	2,750,000	2,750,000	0	(2,750,000)
Other (disposals & C/Fwd)	30,000	0	0	0
Cash backed reserves				
Plant Replacement reserve	207,000	0	200,000	200,000
Building reserve	31,000	0	0	0
Beringarra - Cue Road reserve	325,884	0	0	0
Flood damage repairs reserve	150,000	0	1,399,778	1,399,778
Murchison Settlement Facilities & Buildings reserve	400,000	0	0	0
Contribution - operations	(60,105)	477,996	0	(477,996)
<b>Capital funding total</b>	<b>5,254,558</b>	<b>4,378,636</b>	<b>2,556,941</b>	<b>(1,821,695)</b>

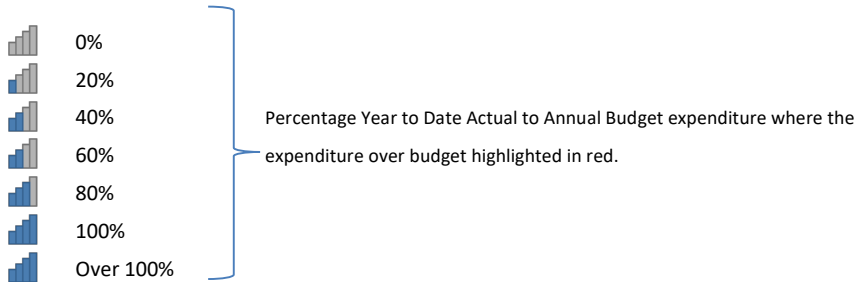
**SIGNIFICANT ACCOUNTING POLICIES**

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.



## Capital expenditure total

## Level of completion indicators



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

Account Description		Adopted		Year to Date Actual	Variance (Under)/Over	
		Current Budget	Year to Date Budget			
<b>Capital Expenditure</b>						
<b>Buildings &amp; Improvements</b>						
	09134	Cap-Ex - Buildings & Improvements - Staff Housing	772,528	643,746	673,104	29,357
	14515	Cap Ex - Purchase Buildings & Improvements - Administrat	5,000	4,170	7,848	3,678
	11607	CapEx - Purchase Buildings & Improvements - Other Cultu	776,000	646,667	18,985	(627,682)
	12109	Cap-Ex - Purchase Buildings & Imp - Roads, Bridges, Depc	725,000	604,167	13,774	(590,393)
		<b>Buildings &amp; Improvements Total</b>	<b>2,278,528</b>	<b>1,898,750</b>	<b>713,711</b>	<b>(1,185,039)</b>
<b>Other Buildings &amp; Improvements</b>						
	10770	Cap-Ex - Other Buildings & Imp - Other Community Amen	30,000	25,000	0	(25,000)
	12670	Cap-Ex - Other Buildings & Improvements - Airport	9,000	7,500	0	(7,500)
	13617	Cap-Ex - Other Buildings & Improvements - Other Econo	130,000	108,333	0	(108,333)
		<b>Other Buildings &amp; Improvements Total</b>	<b>169,000</b>	<b>140,833</b>	<b>0</b>	<b>(140,833)</b>
<b>Roads</b>						
	12101	Cap-Ex - Roads Construction	1,203,102	1,002,551	244,104	(758,446)
	12103	Cap-Ex - MRWA Project Construction	517,515	431,220	1,156,219	724,999
	12104	Cap-Ex - Roads to Recovery Construction	286,029	238,330	102,512	(135,818)
	12180	Cap-Ex - Roads Construction - Road Contributions	325,884	271,550	0	(271,550)
		<b>Roads Total</b>	<b>2,332,530</b>	<b>1,943,651</b>	<b>1,502,835</b>	<b>(440,815)</b>
<b>Plant &amp; Equipment - Major</b>						
	12302	Cap-Ex - Purchase Major Plant & Equipment - Road Plant	227,000	189,167	32,317	(156,850)
	13616	Cap-Ex - Purchase Major Plant - Other Economic Services	24,000	19,997	193,099	173,102
	13652	New kVA Generator	150,000	125,000	0	(125,000)
	05104	Cap-Ex - Purchase Plant Fire Prevention	2,500	2,083	0	(2,083)
	12313	Cap-Ex - Purchase Major Plant - New Works Caravan	0	0	100,353	100,353
		<b>Plant &amp; Equipment - Major Total</b>	<b>403,500</b>	<b>336,247</b>	<b>325,769</b>	<b>(10,478)</b>
<b>Furniture &amp; Equipment</b>						
	14561	Cap-Ex - Purchase Furn & Equipment - Admin	20,000	16,660	14,626	(2,034)
	04116	Cap-Ex- Purchase Furniture & Equipment	16,014	13,345	0	(13,345)
	13610	Cap-Ex - Purchase Furniture & Equipment - Other Econor	34,986	29,150	0	(29,150)
		<b>Furniture &amp; Equipment Total</b>	<b>71,000</b>	<b>59,155</b>	<b>14,626</b>	<b>(44,529)</b>
		<b>Grand Total</b>	<b>5,254,558</b>	<b>4,378,635</b>	<b>2,556,941</b>	<b>(1,821,694)</b>

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 APRIL 2021

FINANCING ACTIVITIES  
NOTE 9  
BORROWINGS

## Repayments - borrowings

Information on borrowings Particulars	Loan No.	Principal	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		1 July 2020	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Transport</b>										
Purchase of road plant	285	17,315	0	0	565	1,138	16,750	16,177	411	567
<b>Economic services</b>										
COVID-19 General		0	0	2,000,000	0	0	0	2,000,000	0	0
COVID-19 Solar Power		0	0	750,000	0	0	0	750,000	0	0
<b>Total</b>		<b>17,315</b>	<b>0</b>	<b>2,750,000</b>	<b>565</b>	<b>1,138</b>	<b>16,750</b>	<b>2,766,177</b>	<b>411</b>	<b>567</b>
Current borrowings		1,138					573			
Non-current borrowings		16,177					16,177			
		17,315					16,750			

All debenture repayments were financed by general purpose revenue.

**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.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 APRIL 2021

## Cash backed reserve

Reserve name	Opening	Budget Interest	Actual Interest	Budget Transfers	Actual Transfers	Budget Transfers	Actual Transfers	Budget Closing	Actual YTD
	Balance	Earned	Earned	In (+)	In (+)	Out (-)	Out (-)	Balance	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave reserve	138,380	1,980	482	2,170	0	0	0	142,530	138,862
Plant Replacement reserve	1,433,553	20,509	4,408	600,000	0	(207,000)	(200,000)	1,847,062	1,237,961
Building reserve	512,797	7,336	1,786	0	0	(31,000)	0	489,133	514,583
Beringarra - Cue Road reserve	3,430,426	49,077	22,461	0	0	(325,884)	0	3,153,619	3,452,887
Flood damage repairs reserve	255,503	3,655	466	0	0	(150,000)	(1,901,557)	109,158	(1,645,588)
CSIRO Beringarra Pindar Road reserve	175,053	2,504	609	0	0	0	0	177,557	175,662
Murchison Settlement Facilities & Buildings	669,208	9,574	2,331	0	0	(400,000)	0	278,782	671,539
Road resealing reserve	375,000	5,365	0	478,616	0	0	0	858,981	375,000
	<b>6,989,920</b>	<b>100,000</b>	<b>32,543</b>	<b>1,080,786</b>	<b>0</b>	<b>(1,113,884)</b>	<b>(2,101,557)</b>	<b>7,056,822</b>	<b>4,920,906</b>



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 APRIL 2021

OPERATING ACTIVITIES  
NOTE 11  
OTHER CURRENT LIABILITIES

Other current liabilities	Note	Opening Balance 1 July 2020	Liability Increase	Liability Reduction	Closing Balance 30 April 2021
		\$	\$	\$	\$
<b>Provisions</b>					
Annual leave		85,266	0	0	85,266
<b>Total Provisions</b>		85,266	0	0	85,266
<b>Total other current liabilities</b>		<b>85,266</b>	<b>0</b>	<b>0</b>	<b>85,266</b>

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 2021

## NOTE 12

## OPERATING GRANTS AND CONTRIBUTIONS

## Operating grants, subsidies and contributions revenue

Provider	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$
<b>Operating grants and subsidies</b>			
<b>General purpose funding</b>			
Grants Commission Grant Received - General	1,357,977	1,131,640	992,078
Grants Commission Grant Received- Roads	394,907	329,080	301,722
<b>Law, order, public safety</b>			
Income Relating to Fire Prevention	19,344	16,110	15,326
<b>Transport</b>			
Grant - MRWA Direct	225,000	187,500	218,380
	<b>1,997,228</b>	<b>1,664,330</b>	<b>1,527,506</b>

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 APRIL 2021

NOTE 13  
NON-OPERATING GRANTS AND CONTRIBUTIONS

Non operating grants, subsidies and contributions revenue

Provider	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual (b)
	\$	\$	\$
<b>Non-operating grants and subsidies</b>			
<b>Law, order, public safety</b>			
Grant Revenue - Fire Prevention	0	0	4,977
<b>Recreation and culture</b>			
Other Recreation & Sport Capital Grants	40,000	0	0
<b>Transport</b>			
Grant - MRWA Specific	213,333	177,770	85,333
Grant - Roads to Recovery	565,000	470,830	565,630
Grant - Local Roads & Community Infrastructure	602,446	502,040	301,223
	<b>1,420,779</b>	<b>1,150,640</b>	<b>957,163</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 APRIL 2021**

**NOTE 14  
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 2020-21 year is \$10,000 or 10.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
	\$	%		
<b>Revenue from operating activities</b>				
General purpose funding - other	(232,361)	(14.87%)	▼ Timing	Awaiting final grants
Transport	(1,447,806)	(19.56%)	▼ Timing	WANDRA Flood Damage o/s
Economic services	43,254	21.45%	▲ Permanent	Diesel Sales
Other property and services	(78,780)	(100.00%)	▼ Timing	Fuel Rebate o/s
<b>Expenditure from operating activities</b>				
Governance	154,657	27.74%	▲ Timing	Members Final Qtr. Conferences
Law, order and public safety	16,623	16.84%	▲ Timing	Various + & -
Health	12,071	26.82%	▲ Timing	Various + & -
Housing	(86,459)	0.00%	▼ Timing	Reallocation Not Run
Community amenities	(21,104)	(21.18%)	▼ Permanent	Landscape Architectural Survey
Recreation and culture	51,332	17.92%	▲ Permanent	Deprec Not To Occur
Economic services	130,300	16.04%	▲ Timing	Various + & -
Other property and services	47,100	0.00%	▲	
<b>Investing activities</b>				
Proceeds from non-operating grants, subsidies and contributions	(193,477)	(16.81%)	▼ Timing	Awaiting LRCIP Grants
Payments for property, plant and equipment and infrastructure	1,821,695	41.60%	▲ Permanent	Job SPWKSG - Settlement Bldg Wks
<b>Financing activities</b>				
Proceeds from new debentures	(2,750,000)	(100.00%)	▼ Timing	Yet To Raise Loan
Transfer from reserves	987,673	88.67%	▲ Timing	All Held Pending Year End Review
Transfer to reserves	1,148,243	97.24%	▲ Timing	All Held Pending Year End Review

Murchison Oasis Roadhouse and Caravan Park Update 22 May 2021					
No	Section	Item	Comments	Status Date Completed	Financial Year
Actions					
RH0001	Staff	Staff Recruitment	Casuals. Ongoing	Ongoing	2021
RH0001	Staff Recruitment	Permanent Staff	Nick Drew & Pixie Phillips commenced 6/5/21	Completed 6/05/2021	2021
RH0004	Roadhouse Management	Stock and Sales Control	Develop stock control / management spreadsheet pending POS and Xero being operational	Ongoing	2021
RH0005	Roadhouse Front of House	Stock and Sales Control	Stock control / management spreadsheet pending POS and Xero being operational. Difficult to achieve except manually.	Impractical	2021
RH0006	Roadhouse Front of House	Point of Sale	Beacon POS being purchased. Implementation min 4 weeks. Dovetails into Xero	Ongoing	2021
RH0007	Roadhouse Front of House	Accounting Package	Xero. Being purchased Moore Australia assist in implementation	Completed 18/04/2021	2021
RH0009	Transition Previous Sub Lessees	General	Nearing finalisation		2021
		Purchase of Buildings	Price Agreed at March Council Meeting. Legal agreement finalised and signed and sealed at May Council Meeting	27/05/21	2021
			Legal Agreement finalised sent to prev sub lessees for signature now signed		2021
		Sub Lessees Chattels	Removal scheduled to weekend 13-14 March 2021. Completed 21.03.21	21/03/21	2021
		Stock Valuations	Spreadsheet formed. Prices to be inserted		2021
			Stocktake records sent to prev sub lessees		2021
		Business Name Transfer	Sublessess advised. Awaiting transfer if Business Name		2021
RH0015	Roadhouse External	Ramp Access	Too steep on north side. Shoot levels and relay pavers as an interim treatment	To do	2021
RH0019	Roadhouse Back of House	Chemical Material Storage	New container at Depot of use existing shed		2021
RH0020	Roadhouse Building	Refurbishment	Architect designer to be engaged. Internal retail specialist. Walk in Freezer Fridge Freezer and Ice Machine put on hold. External parts needs to link to Masterplan suggestions	Project in Progress	2021
			UDLA including TRCB Architects engaged	Project in Progress	2021
RH0021	Roadhouse External	Masterplan Influences	External parts needs to link to Masterplan suggestions. UDLA to be engaged	Project in Progress	2021
			UDLA s engaged		
RH0026	Roadhouse Building	Keys	Roadhouse Master Key system	Completed 18/5/21	2021
RH0027	Caravan Park Buildings	Keys	Roadhouse Master Key system		2021

Murchison Oasis Roadhouse and Caravan Park Update 22 May 2021					
No	Section	Item	Comments	Status Date Completed	Financial Year
<b>Actions</b>					
RH0028	Roadhouse Management	Bond System	Develop and implement a bond system for accommodation to cover key replacements		2021
RH0029	Roadhouse Management	Check in requirements	Develop and implement a check in system for accommodation to cover key replacements		2021
RH0030	Other	Community Centre	Return Bond to Nicole & Wink as a separate exercise		2021
RH0032	Roadhouse Management	Tourism Accreditation	Chase up requirements costs etc and arrange		2021
RH0035	Roadhouse Building	Air Conditioning	Check and service existing air conditioning system. Install split system into Roadhouse Kitchen	Completed 19/5/21	2021
RH0036	Roadhouse External	Tree Removal	Remove gum trees adjacent to Roadhouse as they are damaging path and building. Leave Currajong		2021
RH0038	Roadhouse Building	Internal Mirror	Install internal mirror to south west cnr to allow front counter staff to view alcove grocery area		2021
RH0039	Roadhouse Building	Initial Internal layout	Reconfigure and enliven internal layout as an interim measure pending an external review	Ongoing	2021
			Install false wall to house and screen back of house operations		2021
RH0040	Caravan Park Buildings	Bedding & Linen	Purchase new sets as required following 5 March Inspection	25/03/21	2021
RH0041	Caravan Park Buildings	Beds	Purchase new beds as required following 5 March Inspection	25/03/21	2021
RH0042	Caravan Park Buildings	Electrical	Review and upgrade all electricals	Completed 19/5/21	2021
RH0043	Caravan Park Buildings	Internal Refurbishment	Review patch and repaint all units.	Completed 19/5/21	2021
			Install air conditioner to Unit 2	Completed 19/5/21	
			Reconfigure cupboard to Unit 1. Quote obtained and purchase order issued		
RH0045	Roadhouse External	Lawn Irrigation	Install irrigation to existing lawn area adjacent to roadway		2022
			Quote obtained and purchase order issued, Works scheduled after Polocrosse Carnival		
RH0047	Roadhouse Building	Residence Extension	Design and construct new extension to residence. This follows completion of RH0035		2022
RH0048	Caravan Park Buildings	Accommodation Units Decking	Construct decking to New Accommodation Units . Quote obtained for 2022 budget		2022
RH0049	Roadhouse Building	Internal Works	Refurbish Laundry. Quote obtained and Purchase order issued		2021
RH0050	Fees and Charges	Caravan Park Fees	Presented for endorsement and adoption by Council		2021



Policy

27 May 2021

## 5.2 Roadhouse Operations

### Well-being

Social, Economic

### Background

At the 25 February Meeting 2021 of Council, amongst other things, confirmed that the operation of the Murchison Oasis Roadhouse and Caravan Park be a Shire operation upon expiry of the existing sublease and acknowledged that, as part of the operation, the Roadhouse be viewed as a Shire operated entity: the rationale of which will be developed and eventually incorporated into this previously earmarked policy.

### Preamble

Communities come together and set up community businesses to address challenges that they face together. These can be shops, farms, pubs or call centres, among many other types of business. What they all have in common is that they are accountable to their community and the profits they generate deliver positive local impact. Key features of a community business include:

#### *Locally Based*

They are based in a particular geographical place and service its needs.

#### *Trading for the Benefit of the Local Community*

They are businesses. Their income comes from things like renting out space in their buildings, trading as cafes, selling produce they grow or generating energy.

#### *Accountable to the Local Community:*

They are accountable to local people, for example, through a community shares offer that creates members who have a voice in the business's direction.

#### *Broad Community Impact*

They engage with a variety of different groups in their community and deliver goods and services for a range of different community needs. They may have a specific focus on certain groups, where this fits into the context of them also supporting the local community more widely. Their goods and services should respond to community needs.

The operation of the Murchison Oasis Roadhouse and Caravan Park meets all of these criteria as an integrated Council Operation.

Future policy and operational decisions as a community focused operation also need to be seen within the context of other Council / Community actions that Council has undertaken including; the provision of a free, weekly community freight collection service, adapting the Shire's fuel delivery contract to provide for local station access, fuel pricing at the roadhouse on a cost neutral basis over time and

maintaining the current approach of ensuring that Roadhouse facilities are kept up to a high standard regardless of current operating arrangements.

## Objectives

To manage and operate the Murchison Oasis Roadhouse and Caravan Park with the aim of ensuring that Murchison Settlement is an attractive focal point that enables the Shire to function successfully and deliver a range of services that will underpin community, cultural and economic development within the Settlement and broader Shire.

As a not-for-profit organisation in a remote area, Council is committed to balancing the desire to make a commercial return with the aims of providing local support, local employment and tourism attraction benefits within a community operation.

## Details

### *General*

- 1 Fees and Charges (Prices) for goods and services provided in order to operate the facility on the overall basis that the Policy Objectives are met at a sustainable level.

### *Fees and Charges (Prices)*

- 2 In determining fees and charges, Council aims for the operation of the facility to be at neither a profit nor loss over the medium to long term.
- 3 Prices will be regularly reviewed and adjusted based on the cost of goods, periodic reviews of operational costs and sales figures, as well as prices that are charged elsewhere for similar goods and services.
- 4 Unless otherwise justified due to circumstances such as writing off stock or selling produce with limited shelf life, or as a special incentive offer prices charged, will be more than the cost of goods sold.
- 5 Subject to any local loyalty scheme approved by Council that may apply, prices charged will be uniform for all patrons.
- 6 Any surplus generated will be put back into the Roadhouse facilities, or other community development initiatives, as determined separately by Council.

### *Operational Standards*

- 7 Standard of facilities and operations generally will, at all times, be maintained to a satisfactory level befitting at least a three-star rating under the Australian STAR Rating Scheme in the Tourist / Caravan Park Category.
- 8 Operational standards and customer service will be developed on the basis of encouraging Settlement residents and visitors to use the facilities, with an overall aim that visitors will be attracted to the Settlement.

### *Operational Hours*

- 9 Operational hours will be determined to provide maximum community benefit as influenced by meeting the needs and demand as well as the costs and availability of staff. During off peak periods this may mean that the Roadhouse operates on restricted hours.

### *Staff*

- 10 Along with Administration and Works staff, Roadhouse operations are an integrated part of the overall operation of the Shire and are part of the Shire's overall recruitment and retention strategy.
- 11 As far as practicable and subject to availability and skill sets, every endeavour will be made to source staff employed from within the Shire.



**Previous**

Nil

**SHIRE OF MURCHISON - Schedule of Fees and Charges**

27 May 2021

**MURCHISON OASIS CARAVAN PARK**

Cost per night Incl gst

**Cabins**

Unit 1 - Non Ensuite	double bed & bunks	\$90 - \$110
Unit 2 - Non Ensuite	queen bed	\$90
Unit 3 - Non Ensuite	3 single beds	\$80, \$90, \$100
Unit 4 - Ensuite	queen bed	\$150
Unit 5 - Ensuite	queen bed	\$150
Unit 6 - Ensuite	queen bed	\$150
Unit 7 - Ensuite with common kitchen	king single bed	\$90
Unit 8 - Ensuite with common kitchen	king single bed	\$90
Unit 9 - Ensuite with common kitchen	king single bed	\$90

**Caravan Park Sites**

Powered		\$25
Un Powered		\$20