



**murchisonshire**

*Ancient land under brilliant skies*

**Ordinary Council Meeting**

**24 March 2022**

**Agenda Attachments**

**Murchison Community Fund****Applicant** Murchison Bush Fire Brigade on behalf of local Station Residents**Management Committee Application Assessment****Date** 17/03/2021**Aim**

The Murchison Community funding program is an initiative to develop innovative ideas and positive projects within the Murchison community. The Community funding provides the opportunity for local community individuals, groups, and organisations to receive funding to support projects that will be of benefit to the local community.

**Funding and Eligibility Assessment****Rosco Foulkes Taylor****Paul Squires****Bill Boehm****Funding Criteria**

<b>1</b>	<b>Eligibility is limited to community members, groups and organisations which have limited opportunities to source alternative funds.</b>	Happy this is the case	Effectively applies to all Station Owners
<b>2</b>	<b>The application should address a community need and reflect a clear community benefit.</b>	I feel this application will have a clear and ongoing community benefit.	Recognition that fires that start in the rural area could often be extinguished if rapidly responded to
<b>3</b>	<b>Projects that provide opportunities for community members to participate in activities that celebrate the arts and cultural diversity.</b>	NA	Not applicable to this application
<b>4</b>	<b>Projects that attract visitors to or within the area and add value to the Murchison shire.</b>	NA	Not applicable to this application
<b>5</b>	<b>Projects that provide sporting, recreational or community participation opportunities with the aim of improving health, fitness and/or quality of life</b>	Any fire that is somewhat reduced will be a quality of life positive	Fire control is as primary aim that can significantly improve the quality of life and health and potentially save lives if fires can be controlled early before getting out of control
<b>6</b>	<b>Funds may be allocated for equipment purchase where there is evidence that such equipment is vital to the ongoing viability or the quality of the service/program offered.</b>	Meets criteria ok	Meets criteria with ongoing manage by Bush Fire Brigade
<b>7</b>	<b>Education or training that is innovative and responds to needs while Promoting skills and independence.</b>	May promote a slight sense of local goodwill I think.	Not applicable to this application

Funding and Eligibility Assessment

Rosco Foulkes Taylor

Paul Squires

Bill Boehm

8 Can show credible, tangible, transparent and practical results.

I am hopeful a few positive aspects of this will flow through community spirit.

Proof can be measured through ongoing reviews and case study results

What / Who Will Not Be Funded

9 Projects and activities that are the responsibility of the State or Commonwealth Governments.

Eligible

Units are outside the scope of DFES and would likely never be funded directly. Hence cost shifting is not involved

10 Projects or activities already gaining substantial community support from Council.

Not Councils normal job.

Outside the normal scope of Council's funding support

11 Events that only benefit members of an organisation.

I feel this will be a positive throughout the community.

Murchison Bush Fire Brigade is only acting as the agent of behalf of the local stations

Other Comments

\$54 285 has been asked for but given that we have taken about 7 weeks to get on to this combined with poly prices rising about every second week I think we should just fund what they cost on the day of purchase even if it is a bit more than this figure.

Innovative and practical solution that provide incentive to improve fire control around a homestead and to respond to local situations early on before an incident becomes too large.

Overall Application Support

YES

YES

**From:** [RYAN Richard](#)  
**To:** [Bill Boehm](#)  
**Subject:** community grant  
**Date:** Monday, 24 January 2022 7:59:53 AM  
**Attachments:** [image001.png](#)

---

Good morning Bill

Please see below.

The Community Grants

At the Murchison Bushfire meeting held in December it was decided following discussion by all community members that the community look at purchasing a number of 800 lt slip on fire units .

The plan is to have the units located on Stations that will man and store and maintain the units. It was agreed that a quick response will enable the community to keep the fires small thus reducing the risk to the community.

It was decided that Deputy Chief Bushfire Officers Tom Foukes-Taylor & Quintin Fowler canvas all the Stations within the Murchison Shire as to their wiliness to be part of the project 15 stations have agreed to be part of the scheme.

The Bushfire Committee have agreed that a simple MOU be written and signed by the Shire and receiving Station that the unit will be,

- Will provide a ute for it to be fitted on
- man the unit and respond to incidents both on there property and further afield when required
- Stored under cover when not in use
- Maintained to a standard

It was also agreed that a sign be put on the units stating that the unit belongs to the Shire/community.

Two quotes have been obtained from local farm supply's these being Mullewa Farm and Independent Rural (Geraldton).

Quotes

- Mullewa Farm Supplies \$ 3,290.00 per unit plus GST \$ 49350.00 plus GST total \$ 54285.00
- Independent Rural Supplies \$ 3635.46 per unit plus GST 15 units = \$ 54531.90 plus GST total \$ 59,985.09

Both suppliers are quoting on the same product this being a Coerco product with the following,

- 800 lts tank
- Frame in hot dipped steel galvanised frame
- 25 mm hose with adjustable nozzle
- 5.5hp Honda motor

With both suppliers are quoting on the same Coerco with the purchase of 15 units these will be

delivered to the settlement from where the units will be distributed and MOUs signed with the Station.

The bushfire committee are requesting a total of \$ 54,285.00 to purchase 15 slip on fire fighting units to be used as fast response units.

Rick Ryan

Community Emergency Services Manager

Shires of Morawa Murchison Perenjori Yalgoo

Mid-West Gascoyne | Operations Command | Department of Fire & Emergency Services

Tel: 08 9956 6018 | Mob: 0438 277 582 | Fax: 08 99644627 | SAT: 0404 822 585

[richard.ryan@dfes.wa.gov.au](mailto:richard.ryan@dfes.wa.gov.au) | [www.dfes.wa.gov.au](http://www.dfes.wa.gov.au)

Mid-West Gascoyne Regional Office | 6 Vulcan Way, Geraldton WA 6530

**Please note I only check my emails 3-4 times per day. If your email requires an urgent response please call me on 0438 277 582**

This email is intended for the named recipient only. The information contained within this email may be confidential or commercially sensitive. If you are not the intended recipient you must not reproduce or distribute any part of this email, disclose its contents to any other party, or take any action in reliance on it. If you have received this email in error, please contact the sender immediately and delete the message from your computer.



*I acknowledge the traditional owners of country throughout Australia, and their continuing connection to land, water and community. I pay my respect to them and their cultures, and to elders both past, present and emerging.*



**murchisonshire**

*Ancient land under brilliant skies*

## **Minutes of the Meeting of the Murchison Bush Fire Brigade**

**Saturday 12 December 2020  
Murchison Community Centre Building  
Murchison Settlement**

**Commencing at 3.32pm**

**Chaired by Tom Foulkes-Taylor**

### **1 Introduction and Welcome**

Tom Foulkes-Taylor welcomed all and thanked all for attending

### **2 Attendance & Apologies**

#### **2.1 Attendance**

Racheal King  
Brent Cowmeadow  
Steph Jeffries  
Andrew Whitmarsh  
Frances Pollock  
David Pollock  
Greydon Mead  
Tom Foulkes-Taylor

Steven Cosgrove  
Sandy McTaggart  
Will Herold  
Shelley Fowler  
Quentin Fowler  
Chris Brayton  
Brett Hiscock  
Ryan Prow

Sam Walton  
Susan Trigwell  
Rick Ryan  
Bill Bohem  
Ian Combon  
Aaron Yugovich  
Rossco Foulkes-Taylor  
Emma Foulkes-Taylor

#### **2.2 Apologies**

Stuart Broad  
Jano Foulkes-Taylor  
Paul Squires

Henry Foulkes-Taylor  
Kris Jeffries  
Jo Squires

Michael Foulke-Taylor  
Katie Jeffries

- Brigade Captain – Stuart Broad  
Nominated by Sam Walton and seconded by Andrew Whitmarsh  
No other nominations – Passed
- Brigade Lieutenant – William Herold  
Nominated by Sandy McTaggart and seconded by Andrew Whitmarsh  
No other nominations – Passed
- Brigade Secretary – Samantha Walton  
Nominated by Frances Pollock and seconded by Andrew Whitmarsh  
No other nominations – Passed

## 6 General Business

### 6.1 Availability Over Christmas

Rosco asked for members to please let your neighbours and Captain/FCO know if you are going away over the Christmas or New Year's period.

### 6.2 Training Needs

A ladies day was to be held following the rate payers meeting this was postponed due to low number. A day will be planned for 2022.

Rick advised that the DFES training calendar will be out in the new year and sent out to the leadership team, if any members wish to undergo any further training to keep an eye out for it and please get in contact, so he can assist.

### 6.3 PPC, PPE Fire station

Contact Sam if you require any PPC or PPE, stocks will be held at the Fire Shed.

### 6.4 Confirm Location of light tanker. Discussion was held for the best location and it was agreed upon that the best location was Mt Narryer. Thanks to Jo and Paul Squires for previously looking after the light tanker.

### 6.5 Brett Hiscock

Gave an update on the activities at CSIRO, with fire breaks installed the Infrastructure at the Home Stead and the MRO.

The complex will have staff on site during the Christmas break.

Staff completed a Fire Safety and Fire response training in October.

### 6.6 Extra appliance

Discussion was held as to options regarding the Shire purchasing a second-hand ex DFES Light Tanker and options to fund the purchase of such unit. Following further discussion looking at what options and a requirement for a fast and quick response Ian Comben asked had the Community looked at slip on units. The question was asked how many slip on units were available on the Stations, discussion was held could the Shire look at purchasing a number of slip-on units using the shire Community fund.

**David Pollock moved a motion that:**

The Bushfire Committee investigate the purchase of a slip-on fire unit for each station.

Tom Foulkes-Taylor, Quentin Fowler and CESM Rick Ryan will investigate the cost and how many units may need to be purchased and where these units will be placed.

Tom & Quentin will work on the number and placement of the units Rick will get quotes and pass this onto the Shire to enable an application to be put to the Community Grants committee.

It was agreed that a simple MOU agreement be signed by the station receiving a slip-on regarding the upkeep and storage of the Slip-on unit. The unit will have Murchison BFB sign written on the unit.

- 6.7 Covid-19 Update for Bushfire Brigade Volunteers  
All volunteers will need to be at least double vaxxed to attend a fire. Volunteers will need to register on the volunteer hub website and upload their Covid certificate. Rick will be of assistance for uploading to the website if need be.

6.8 Areas of concern

Most of the northern parts of the Shire are of a concern.

Will informed all turkeys nests South of the Shire will be full.

## 7 Closure of Meeting

**Meeting Closed 04:25 pm**





**Murchison Community Fund Management Committee  
MCFMC  
Terms of Reference**

*Re-Adopted by Council on 14 December 2019*

Shire of Murchison is to establish a committee to be known as the Murchison Community Fund Management Committee

The committee is to be comprised of:

- 1 Shire President
- 2 Shire CEO
- 3 Two Community Representatives

The term of office of the committee will expire on ordinary elections day of council;

The CEO will have the right to vote at committee meetings

The terms of reference for the committee will be;

- 1 to manage the written applications of requests for financial assistance from community members and community groups or organisations;
- 2 to approve suitable applications that fit Murchison Community Fund guidelines;
- 3 approve payment of monies from the Murchison Community Fund (Council will provide the necessary written instrument of delegation to enable the committee to fulfil this role)
- 4 Committee to report to Council its minutes and payments

# Murchison Community Funding

## Funding and Eligibility Criteria

### Aim

The Murchison Community funding program is an initiative to develop innovative ideas and positive projects within the Murchison community.

The Community funding provides the opportunity for local community individuals, groups, and organisations to receive funding to support projects that will be of benefit to the local community.

### FUNDING CRITERIA

- Eligibility is limited to community members, groups and organisations which have limited opportunities to source alternative funds.
- The application should address a community need and reflect a clear community benefit.
- Projects that provide opportunities for community members to participate in activities that celebrate the arts and cultural diversity.
- Projects that attract visitors to or within the area and add value to the Murchison shire.
- Projects that provide sporting, recreational or community participation opportunities with the aim of improving health, fitness and/or quality of life
- Funds may be allocated for equipment purchase where there is evidence that such equipment is vital to the ongoing viability or the quality of the service/program offered.
- Education or training that is innovative and responds to needs while Promoting skills and independence.
- Can show credible, tangible, transparent and practical results.

### WHAT/WHO WILL NOT BE FUNDED

- Projects and activities that are the responsibility of the State or Commonwealth Governments.
- Projects or activities already gaining substantial community support from Council.
- Events that only benefit members of an organisation.

### APPLICATIONS

Applications and submissions for consideration for funding are to be made in writing to the CEO of the Shire of Murchison who is the fund administrator, and Purpose of the project or service.

Applications to be made utilising the application form contained in the Community Fund Information pack which is available from the shire office or online at [www.murchison.wa.gov.au](http://www.murchison.wa.gov.au).

### ACQUITAL OF THE GRANT

The acquittal form, also contained within the pack will need to be completed and submitted to the shire within 30 days of the expenditure of the grant.

### **Important**

Failure to supply or address the required details may render the applicant ineligible for grants. Ensure all details are provided.

### **Assessment**

All applications will be assessed on their merit. Eligible applications will not necessarily be funded. We will give priority to projects that encourage community participation and development to reduce social isolation and provide long term benefit for the Murchison Community.

## Shire of Murchison

The following schedule of accounts has been paid under delegation by the Chief Executive Officer since the previous Council Meeting. The list totalling \$319,938.54 was submitted to Council on the 24 March 2022 and has been checked as being fully supported by vouchers and duly certified invoices with checks being carried out as to prices, computations and costing.

## Payment of Accounts Presented at the Ordinary Meeting of Council held on Thursday 24 March 2022

Date	Reference	Name	Description	Amount
01/02/2022	EFT6380	Tutt Bryant Equipment WA	05579004 Drier Receiver	1,560.90
01/02/2022	EFT6389	McDonalds Wholesalers	Roadhouse Groceries & Supplies	1,572.25
01/02/2022	EFT6390	Perfect Computer Solutions Pty Ltd	30/11/21 - Admin trouble with email attachments Meta Maya. 6/12/21 - Creat mailchimp a/c & forward to Market Creations. 7/1/22 - Network not operating, restart. 20/1/22 - SynergySoft upgrade, CSO laptop joined to domain, Office apps & Office 365 downloaded & added T drive to desktop. Monthly fee for daily monitoring, management and resolution of disaster recovery options January	765.00
01/02/2022	EFT6391	Winc Australia Pty Ltd	Printer copies Admin	1,540.14
01/02/2022	EFT6392	Shire of Perenjori	CESM Expenditure Recoup for July 2021 - September 2021	4,107.66
01/02/2022	EFT6393	Bill Boehm Reimbursement	Fremantle Windscreens & Tinting Inv 8718- Replace windscreen MU0	825.00
01/02/2022	EFT6394	Thurkles Dozing	Hire of 10 Tonne Truck to Install and Remove Generators	2,695.00
01/02/2022	EFT6395	Haines S	5 Dogs shot 22-28 Oct 2021	500.00
01/02/2022	EFT6396	Western Independent Foods	Roadhouse Groceries & Supplies	547.71
01/02/2022	EFT6397	Royal Wolf Trading Australia Pty Ltd	Hire accommodation unit 29/12/21 to 28/01/22	1,485.67
01/02/2022	EFT6398	Peter Troy	Refund Housing Bond	500.00
01/02/2022	EFT6381	Murchison Sports Club	Refreshments for Community Christmas Tree 18/12/2021	600.00
01/02/2022	EFT6399	The Luscombe Syndicate	Roadhouse Groceries & Supplies	829.98
01/02/2022	EFT6400	Visage Productions	Production of Shire tourism video package (1 Man & A Bike - Murchison GeoRegion)	2,530.00
01/02/2022	EFT6401	Keith White	Reimburse fuel cost Murchison to Donnybrook	219.76
01/02/2022	EFT6402	Premium Publishers	2022 Australia's Golden Outback Road Trip Holiday Planner	1,842.50
01/02/2022	EFT6403	Battery Mart	AC Delco Battery S95D31RHD	1,249.60
01/02/2022	EFT6404	Bunnings Pty Ltd	Gift voucher cards for staff- \$50.00 x 24. 12 Heavy Duty Hose Hangers	1,373.25
01/02/2022	EFT6405	Department Of Planning, Lands & Heritage	Roadhuse Lease Rent 1/1/2022 to 30/6/2022	275.00
01/02/2022	EFT6406	Hoppys Parts R Us	B600 Blade = Jarret Slasher 4FT , B6786 Bolt +Bush Assay = Jarrett Slasher	244.63
01/02/2022	EFT6407	Welding Solutions	WSSV3RG WS 3 Spray Head Valve ,WSSV3 3 Spray Valve with weld on Flange ,WSCLAVALVE3 CLA Incline Shut Off Valve , Freight for part to be shipped to Perth	2,797.52
01/02/2022	EFT6408	Landgate	Mining Tenements schedule M2021/09 Oct & schedule M2021/10 Nov 2021	41.30
01/02/2022	EFT6382	Central West Pump	Submersible Pump for Settlement Bore	2,663.20
01/02/2022	EFT6409	ML Communications	Supply and Install new antenna for telecommunications and make sure all telephone Lines are working correctly at Office.Diagnose and Repair Telecommunication Errors Roadhouse. Repair Telecommunication Errors Motel Units	5,838.04
01/02/2022	EFT6410	Oiltech Wholesale	Diesel Supplies	57,707.08
01/02/2022	EFT6411	Totally Workwear Geraldton	Work shirts	101.32
01/02/2022	EFT6412	Westrac	End Edges ,Cutting Edges ,Nuts ,Bolts ,Freight from perth to geraldton	2,300.35
01/02/2022	EFT6383	Paper Plus Office National	Diary x 2, staples x 20 packs, office tape, batteries, disposable sheets, Yearly whiteboard planner	219.25
01/02/2022	EFT6384	Midwest Freight	Weekly pickup & delivery service x 4 December 2021	8,580.00
01/02/2022	EFT6385	Panaceum Group	Pre Employment Medical	253.00
01/02/2022	EFT6386	Compac Sales Pty Ltd	Online Service fee and Windcave Service fees for OPT Murchison Oasis Roadhouse July 2021 to June 2022	113.96
01/02/2022	EFT6387	Queens Supermarkets ( WA ) Pty Ltd	Roadhouse Groceries & Supplies	3,507.05
01/02/2022	EFT6388	Great Southern Fuel Supplies	225.18Lt Diesel MU0, 62.92Lt Diesel MU1011, 101Lt Diesel 01MU	825.26
01/02/2022	1*316	Wespac Bank	Monthly Plan Fee	20.00
01/02/2022	1*316	ANZ Bank	Merchant Fee	71.16
03/02/2022	EFT6512	Department of Transport	DOT Agency Re-issue plate MU154	42.40

## Payment of Accounts Presented at the Ordinary Meeting of Council held on Thursday 24 March 2022

Date	Reference	Name	Description	Amount
03/02/2022	1*316	CBA Bank	Merchant Fee	20.00
03/02/2022	1*316	CBA Bank	Merchant Fee	20.59
07/02/2022	EFT6513	Department of Transport	DOT Agency Licence Insurance & recording fee	21.35
09/02/2022	EFT6413	Western Australian Treasury Corporation	Annuity Lending - period ending 31 Dec 2021	2,549.89
16/02/2022	EFT6417	Foxtel Business February 2022	Foxtel Business February 2022 subscription	1,690.00
16/02/2022	EFT6418	Telstra	Phone service & calls 4B Kurara Way 19 Jan to 18 Feb 2022	203.94
16/02/2022	EFT6419	Telstra	Telephone services & equipment to 24/2/2022 & calls to 24/1/22	1,108.85
16/02/2022	EFT6420	Host Plus Superannuation	Host Plus Superannuation Fund Superannuation contributions	4,464.00
16/02/2022	EFT6421	Statewide Superannuation	Superannuation contributions	3,327.72
16/02/2022	EFT6422	Aware Super	Superannuation contributions	14,611.10
16/02/2022	EFT6423	Australian Super Superannuation	Australian Super Superannuation contributions	3,439.88
16/02/2022	EFT6424	Rest Industry	Superannuation contributions	886.43
16/02/2022	EFT6425	Australian Tax Office	December BAS as prepared by Moore Australia	30,473.00
18/02/2022	EFT6426	BOC Limited	Container services Oxygen G size x 7 months	28.23
18/02/2022	EFT6435	Hosken Electrical Supply	Replace Faulty Air Conditioner and supply and install new one in front Office. Fault finding aircon taken to see if it can be repaired and Supply and Install Split Air Conditioner in Master Bedroom 14 Mulga, Replace pole at Power Box 1, Disconnect Donga accomodation at 10A Kurara , Fault finding aircon taken to see if it can be repaired	15,346.55
18/02/2022	EFT6436	Queens Supermarkets ( WA ) Pty Ltd	Roadhouse Groceries & Supplies	5,303.17
18/02/2022	EFT6437	Greenfield Technical Services	Construction Management ,technical support and onsite assurance for Shires 2021-2022 Spray Sealing Works	17,567.00
18/02/2022	EFT6438	Greydon Mead	Council Meeting attendance fee, Telecommunications allowance, Travel allowance OCM: 18 December 2021	1,314.93
18/02/2022	EFT6439	Great Southern Fuel Supplies	101.75Lt Diesel MU0, 127.7Lt Diesel MU1011, 218.23Lt Diesel MU120	752.44
18/02/2022	EFT6440	McDonalds Wholesalers	Roadhouse Groceries & Supplies	988.15
18/02/2022	EFT6441	Perfect Computer Solutions Pty Ltd	31/01/2022 - Changed p/word Finance Manager. 1/02/2022 - flnance frozen in Synergy after power outage. 8/02/2022 - Created RDP shortcut for RSM, created RSM user in AD and RSM access to all folders. PO 1303	255.00
18/02/2022	EFT6442	Michelle Fowler	Quarterly Council meeting attendance fee, Telecommunications allowance	2,667.25
18/02/2022	EFT6443	McLeods Barristers and Solicitors	Fee associate with Annual Audit Compliance	176.00
18/02/2022	EFT6444	Western Independent Foods	Roadhouse Groceries & Supplies	152.46
18/02/2022	EFT6427	Atom	Mop Bucket	69.22
18/02/2022	EFT6445	The Luscombe Syndicate	Roadhouse Groceries & Supplies	477.20
18/02/2022	EFT6446	Afgri Equipment	Exhaust Manifold Gaskets and ass	10,759.40
18/02/2022	EFT6447	NAPA Auto Parts	Drier x 4 ,Blower Reddot Pressurised , Filter Reddot Remote Mount Kit , TX Valve Kenworth CKT SER 97	2,074.05
18/02/2022	EFT6448	Foulkes-Taylor Rossco	Quarterly Council Meeting attendance Fee, Quarterly Presidents allowance, Travel allowance: Murch Country Zone Cue 19 Oct & meeting with CEO 18 Oct 2021, Telecommunications Allowance	7,655.25
18/02/2022	EFT6449	Quentin Fowler	Quarterly Council meeting attendance fee, Quartly telecommunications allowance, Travel allowance OCM: 27 Oct, 25 November & 18 December 2021	2,875.17
18/02/2022	EFT6450	Pivotel	Thuraya XT PRO Handset x 2. PO 1666	3,718.10
18/02/2022	EFT6451	Whitmarsh, Andrew	Quarterly Council Meeting attendance fee, Deputy Presidents Allowance, Telecommunications Allowance, Travel Allowance OCM: 27 October & 18 December 2021	4,324.96
18/02/2022	EFT6452	Tourism Council Western Australia	Membership Renewal - Murchison Oasis Roadhouse 2022	289.00
18/02/2022	EFT6453	Cleanpak Solutions	Pallet Wrap	118.58
18/02/2022	EFT6428	Toll Ipec	Freight Chill 9 kg Gas Bottle	58.95
18/02/2022	EFT6429	Foulkes-Taylor Emma	Quarterly Council Meeting attendance fee, Telecommunications Allowance, Travel Allowance Ordinary Council Meetings: 27 Oct, 25 Nov & 18 Dec 2021	3,513.79
18/02/2022	EFT6430	activ8me	Internet services 1/2/22 to 28/2/22	299.85
18/02/2022	EFT6431	Jenkin Manufacturing	Labour and Repairs and Consumables for PO41,PO17,PO18,PO67	34,413.50
18/02/2022	EFT6432	Midwest Freight	Weekly pickup & delivery service x 4 January 2022	8,580.00

## Payment of Accounts Presented at the Ordinary Meeting of Council held on Thursday 24 March 2022

Date	Reference	Name	Description	Amount
18/02/2022	EFT6433	Boya Equipment	GZD15-3D Zero Turn Mower BLADES	1,145.50
18/02/2022	EFT6434	Compac Sales Pty Ltd	Online Service fee Nov 2021 & Windcave Service fees Oct 2021 for OPT Murchison Oasis Roadhouse	256.85
18/02/2022	EFT6454	Host Plus Superannuation	Host Plus Superannuation Fund Superannuation contributions	3,039.68
18/02/2022	EFT6455	Statewide Superannuation	Superannuation contributions	2,218.48
18/02/2022	EFT6456	Aware Super	Superannuation contributions	9,908.02
18/02/2022	EFT6457	Australian Super	Superannuation contributions	2,364.19
18/02/2022	EFT6458	Rest Industry	Superannuation contributions	636.43
18/02/2022	EFT6495	Westpac Credit Card	Blooms the Chemist Geraldton - Clungene Rapid Antigen Test 5pk x 20	3,311.70
21/02/2022	EFT6459	Toll Ipec	Freight for 3 boxes of Library Books	32.85
21/02/2022	EFT6514	Skymesh	Internet service 20/2/2022 to 19/3/2022	84.95
<b>Totals</b>				<b>319,938.54</b>

# SHIRE OF MURCHISON

## MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) For the period ending 28 February 2022

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

### TABLE OF CONTENTS

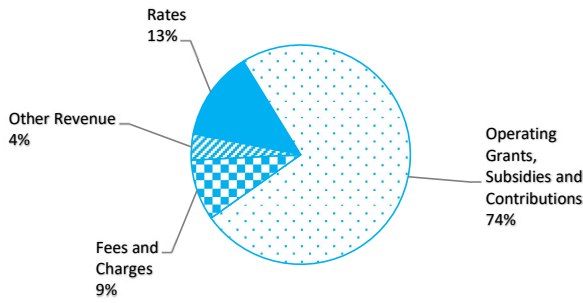
Statement of Financial Activity by Program	5
Statement of Financial Activity by Nature or Type	7
Basis of Preparation	8
Note 1      Statement of Financial Activity Information	9
Note 2      Cash and Financial Assets	10
Note 3      Receivables	11
Note 4      Other Current Assets	12
Note 5      Payables	13
Note 6      Rate Revenue	14
Note 7      Disposal of Assets	15
Note 8      Capital Acquisitions	16
Note 9      Borrowings	18
Note 10      Cash Reserves	19
Note 11      Other Current Liabilities	20
Note 12      Operating grants and contributions	21
Note 13      Non operating grants and contributions	22
Note 14      Explanation of Material Variances	23

**MONTHLY FINANCIAL REPORT**  
**FOR THE PERIOD ENDED 28 FEBRUARY 2022**

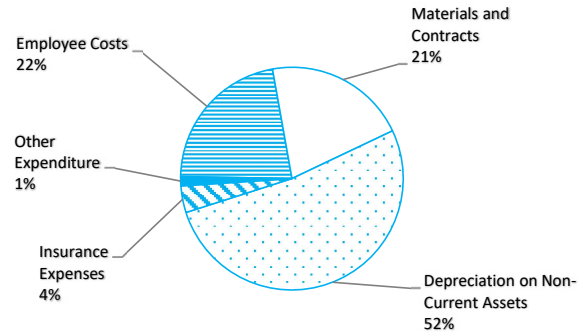
**SUMMARY INFORMATION - GRAPHS**

**OPERATING ACTIVITIES**

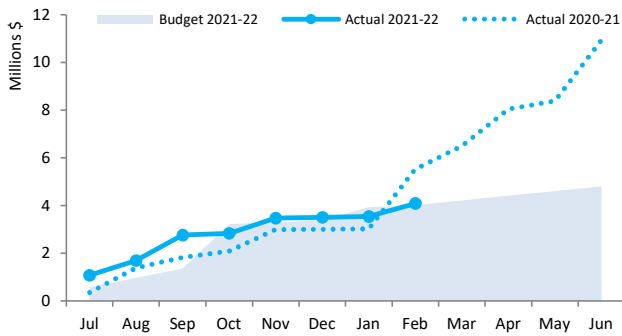
**OPERATING REVENUE**



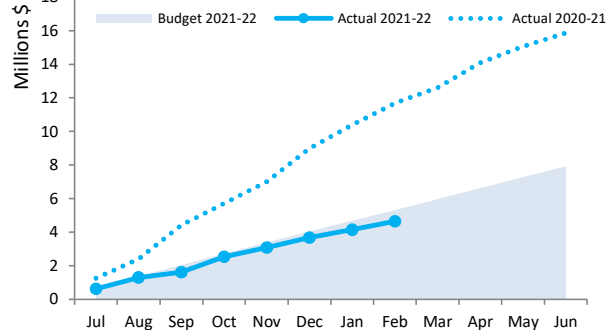
**OPERATING EXPENSES**



**Budget Operating Revenues -v- Actual**



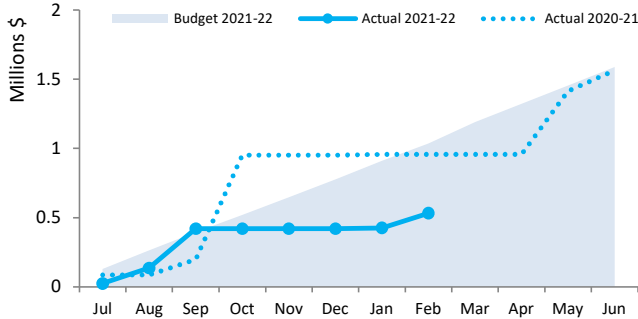
**Budget Operating Expenses -v- YTD Actual**



**INVESTING ACTIVITIES**

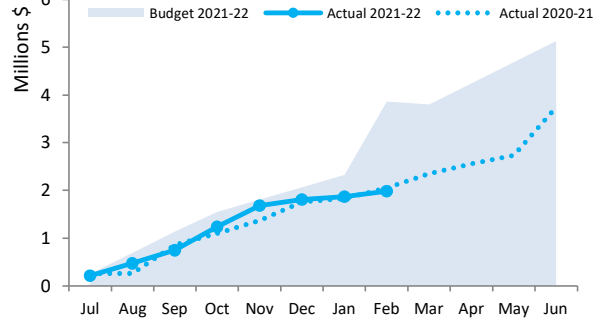
**CAPITAL REVENUE**

**Budget Capital Revenue -v- Actual**



**CAPITAL EXPENSES**

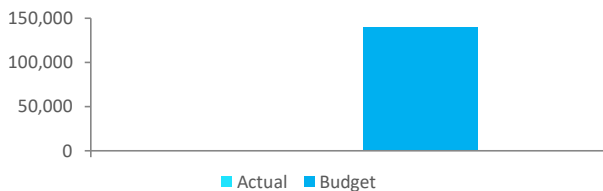
**Budget Capital Expenses -v- Actual**



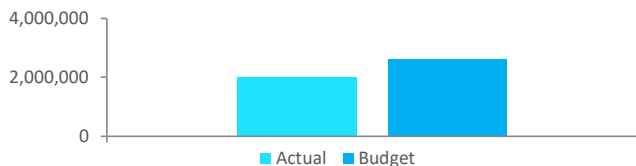
**FINANCING ACTIVITIES**

**BORROWINGS**

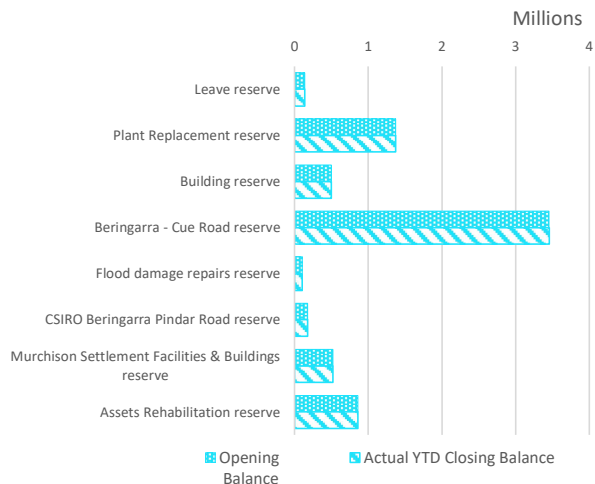
**Principal Repayments**



**Principal Outstanding**



**RESERVES**



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



**MONTHLY FINANCIAL REPORT**  
**FOR THE PERIOD ENDED 28 FEBRUARY 2022**

**EXECUTIVE SUMMARY**

**Funding surplus / (deficit) Components**

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$0.00 M	\$0.00 M	(\$0.02 M)	(\$0.02 M)
Closing	\$0.04 M	\$1.09 M	\$2.40 M	\$1.30 M
Refer to Statement of Financial Activity				

Cash and cash equivalents		
	\$9.87 M	% of total
Unrestricted Cash	\$2.74 M	27.7%
Restricted Cash	\$7.13 M	72.3%
Refer to Note 2 - Cash and Financial Assets		

Payables		
	\$0.68 M	% Outstanding
Trade Payables	\$0.15 M	
0 to 30 Days		92.5%
30 to 90 Days		6.1%
Over 90 Days		1.5%
Refer to Note 5 - Payables		

Receivables		
	\$0.25 M	% Collected
Rates Receivable	\$0.10 M	88.6%
Trade Receivable	\$0.15 M	% Outstanding
30 to 90 Days		1.1%
Over 90 Days		98.6%
Refer to Note 3 - Receivables		

**Key Operating Activities**

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.57 M	\$1.16 M	\$1.87 M	\$0.70 M
Refer to Statement of Financial Activity			

Rates Revenue		
YTD Actual	\$0.54 M	% Variance
YTD Budget	\$0.53 M	1.3%
Refer to Note 6 - Rate Revenue		

Operating Grants and Contributions		
YTD Actual	\$3.02 M	% Variance
YTD Budget	\$2.98 M	1.4%
Refer to Note 12 - Operating Grants and Contributions		

Fees and Charges		
YTD Actual	\$0.37 M	% Variance
YTD Budget	\$0.47 M	(21.4%)
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)
(\$3.50 M)	(\$2.82 M)	(\$1.45 M)	\$1.37 M
Refer to Statement of Financial Activity			

Proceeds on sale		
YTD Actual	\$0.01 M	%
Adopted Budget	\$0.05 M	11.6%
Refer to Note 7 - Disposal of Assets		

Asset Acquisition		
YTD Actual	\$1.98 M	% Spent
Adopted Budget	\$5.13 M	38.7%
Refer to Note 8 - Capital Acquisitions		

Capital Grants		
YTD Actual	\$0.53 M	% Received
Adopted Budget	\$1.59 M	33.5%
Refer to Note 8 - Capital Acquisitions		

**Key Financing Activities**

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$2.96 M	\$2.75 M	\$2.00 M	(\$0.75 M)
Refer to Statement of Financial Activity			

Borrowings		
Principal repayments	\$0.00 M	
Interest expense	\$0.00 M	
Principal due	\$2.02 M	
Refer to Note 9 - Borrowings		

Reserves	
Reserves balance	\$7.13 M
Interest earned	\$0.00 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 28 FEBRUARY 2022****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 28 FEBRUARY 2022**

**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)	4,820	4,820	(17,596)	(22,416)	(465.06%)	▼
<b>Operating Activities</b>							
<b>Revenue from operating activities</b>							
Governance		12,000	7,992	30,676	22,684	283.83%	▲
General purpose funding - general rates	6	532,000	532,000	538,967	6,967	1.31%	
General purpose funding - other		2,031,000	1,517,433	1,495,488	(21,945)	(1.45%)	
Law, order and public safety		20,000	13,328	8,800	(4,528)	(33.97%)	
Community amenities		300	200	85	(115)	(57.50%)	
Recreation and culture		7,610	5,120	26,947	21,827	426.31%	▲
Transport		1,413,934	1,413,462	1,404,076	(9,386)	(0.66%)	
Economic services		692,180	461,440	496,195	34,755	7.53%	
Other property and services		100,000	66,664	87,163	20,499	30.75%	▲
		4,809,024	4,017,639	4,088,397	70,758		
<b>Expenditure from operating activities</b>							
Governance		(715,413)	(498,637)	(440,144)	58,493	11.73%	▲
General purpose funding		(89,319)	(59,536)	(32,906)	26,630	44.73%	▲
Law, order and public safety		(95,057)	(64,221)	(82,834)	(18,613)	(28.98%)	▼
Health		(56,962)	(38,944)	(31,357)	7,587	19.48%	
Education and welfare		(1,200)	(664)	(2,065)	(1,401)	(210.99%)	
Housing		(84,329)	(55,896)	(56,170)	(274)	(0.49%)	
Community amenities		(149,805)	(93,056)	(73,411)	19,645	21.11%	▲
Recreation and culture		(312,067)	(207,856)	(196,701)	11,155	5.37%	
Transport		(5,033,343)	(3,372,539)	(2,506,597)	865,942	25.68%	▲
Economic services		(1,377,081)	(915,819)	(1,099,109)	(183,290)	(20.01%)	▼
Other property and services		(17,364)	(11,576)	(131,608)	(120,032)	(1036.90%)	▼
		(7,931,940)	(5,318,744)	(4,652,902)	665,842		
Non-cash amounts excluded from operating activities	1(a)	3,692,265	2,462,962	2,429,524	(33,438)	(1.36%)	
<b>Amount attributable to operating activities</b>		569,349	1,161,857	1,865,019	703,162		
<b>Investing Activities</b>							
Proceeds from non-operating grants, subsidies and contributions	13	1,587,350	1,035,176	531,256	(503,920)	(48.68%)	▼
Proceeds from disposal of assets	7	47,000	5,455	5,455	0	0.00%	
Payments for property, plant and equipment and infrastructure	8	(5,130,565)	(3,859,410)	(1,983,633)	1,875,777	48.60%	▲
<b>Amount attributable to investing activities</b>		(3,496,215)	(2,818,779)	(1,446,922)	1,371,857		
<b>Financing Activities</b>							
Proceeds from new debentures	9	2,750,000	2,750,000	2,000,000	(750,000)	(27.27%)	▼
Transfer from reserves	10	2,006,188	0	0	0	0.00%	
Repayment of debentures	9	(139,382)	(583)	(583)	0	0.00%	
Transfer to reserves	10	(1,653,800)	(2,519)	(2,519)	0	0.00%	
<b>Amount attributable to financing activities</b>		2,963,006	2,746,898	1,996,898	(750,000)		
<b>Closing funding surplus / (deficit)</b>	1(c)	40,960	1,094,796	2,397,399			

**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.

The material variance adopted by Council for the 2021-22 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 28 FEBRUARY 2022****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 28 FEBRUARY 2022**

**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)	4,820	4,820	(17,596)	(22,416)	(465.06%)	▼
<b>Operating Activities</b>							
<b>Revenue from operating activities</b>							
Rates	6	532,000	532,000	538,967	6,967	1.31%	
Operating grants, subsidies and contributions	12	3,514,494	2,978,050	3,018,717	40,667	1.37%	
Fees and charges		701,530	467,656	367,690	(99,966)	(21.38%)	▼
Interest earnings		60,500	39,433	6,510	(32,923)	(83.49%)	▼
Other revenue		500	500	156,513	156,013	31202.60%	▲
		<b>4,809,024</b>	<b>4,017,639</b>	<b>4,088,397</b>	70,758		
<b>Expenditure from operating activities</b>							
Employee costs		(1,458,351)	(1,184,466)	(1,016,070)	168,396	14.22%	▲
Materials and contracts		(2,399,276)	(1,412,187)	(963,521)	448,666	31.77%	▲
Depreciation on non-current assets		(3,680,437)	(2,453,528)	(2,417,955)	35,573	1.45%	
Interest expenses		(11,740)	0	(2,877)	(2,877)	0.00%	
Insurance expenses		(161,408)	(125,545)	(180,110)	(54,565)	(43.46%)	▼
Other expenditure		(208,900)	(133,584)	(60,800)	72,784	54.49%	▲
Loss on disposal of assets	7	(11,828)	(9,434)	(11,569)	(2,135)	(22.63%)	
		<b>(7,931,940)</b>	<b>(5,318,744)</b>	<b>(4,652,902)</b>	665,842		
Non-cash amounts excluded from operating activities	1(a)	3,692,265	2,462,962	2,429,524	(33,438)	(1.36%)	
<b>Amount attributable to operating activities</b>		<b>569,349</b>	<b>1,161,857</b>	<b>1,865,019</b>	703,162		
<b>Investing activities</b>							
Proceeds from non-operating grants, subsidies and contributions	13	1,587,350	1,035,176	531,256	(503,920)	(48.68%)	▼
Proceeds from disposal of assets	7	47,000	5,455	5,455	0	0.00%	
Payments for property, plant and equipment	8	(5,130,565)	(3,859,410)	(1,983,633)	1,875,777	48.60%	▲
<b>Amount attributable to investing activities</b>		<b>(3,496,215)</b>	<b>(2,818,779)</b>	<b>(1,446,922)</b>	1,371,857		
<b>Financing Activities</b>							
Proceeds from new debentures	9	2,750,000	2,750,000	2,000,000	(750,000)	(27.27%)	▼
Transfer from reserves	10	2,006,188	0	0	0	0.00%	
Repayment of debentures	9	(139,382)	(583)	(583)	0	0.00%	
Transfer to reserves	10	(1,653,800)	(2,519)	(2,519)	0	0.00%	
<b>Amount attributable to financing activities</b>		<b>2,963,006</b>	<b>2,746,898</b>	<b>1,996,898</b>	(750,000)		
<b>Closing funding surplus / (deficit)</b>	1(c)	<b>40,960</b>	<b>1,094,796</b>	<b>2,397,399</b>			

**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 28 FEBRUARY 2022

## BASIS OF PREPARATION

### BASIS OF PREPARATION

The financial report 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 Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost rather than at fair value. The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

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

### THE LOCAL GOVERNMENT REPORTING ENTITY

All funds through which the 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.

### 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.

#### 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.

### PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 17 March 2022

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 28 FEBRUARY 2022**

**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	11,828	9,434	11,569
Add: Depreciation on assets		3,680,437	2,453,528	2,417,955
<b>Total non-cash items excluded from operating activities</b>		<b>3,692,265</b>	<b>2,462,962</b>	<b>2,429,524</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 2021	This Time Last Year 28 February 2021	Year to Date 28 February 2022
<b>Adjustments to net current assets</b>				
Less: Reserves - restricted cash	10	(7,128,983)	(4,916,417)	(7,131,502)
Add: Borrowings	9	1,176	574	593
Add: Provisions - employee	11	134,483	78,668	134,483
<b>Total adjustments to net current assets</b>		<b>(6,993,324)</b>	<b>(4,837,175)</b>	<b>(6,996,426)</b>

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

<b>Current assets</b>				
Cash and cash equivalents	2	8,156,910	5,785,705	9,867,603
Rates receivables	3	540,113	191,696	103,010
Receivables	3	199,601	1,560,856	149,768
Other current assets	4	143,889	272,067	204,524
<b>Less: Current liabilities</b>				
Payables	5	(1,620,804)	(1,973,575)	(679,004)
Borrowings	9	(1,176)	(574)	(593)
Liabilities under transfers to acquire or construct non-financial assets to be controlled by the entity	11	(308,322)	0	(117,000)
Provisions	11	(134,483)	(78,668)	(134,483)
<b>Less: Total adjustments to net current assets</b>	1(b)	<b>(6,993,324)</b>	<b>(4,837,175)</b>	<b>(6,996,426)</b>
<b>Closing funding surplus / (deficit)</b>		<b>(17,596)</b>	<b>920,332</b>	<b>2,397,399</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.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 28 FEBRUARY 2022

OPERATING ACTIVITIES  
NOTE 2  
CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted \$	Restricted \$	Total Cash \$	Institution	Interest Rate	Maturity Date
<b>Cash on hand</b>							
Cash On Hand	Cash and cash equivalents	500	0	500	Cash on hand	Nil	Nil
Municipal Cash at Bank	Cash and cash equivalents	2,148,289	0	2,148,289	Westpac	Variable	Nil
Muni Short Term Investment	Cash and cash equivalents	1,660	0	1,660	Westpac	Variable	Nil
Murchison Oasis Roadhouse (Fuel ATM)	Cash and cash equivalents	163,141	0	163,141	Westpac	Variable	Nil
CSIRO Road Account Bank	Cash and cash equivalents	7,406	0	7,406	Westpac	Variable	Nil
Reserve Funds (Cash C/A)	Cash and cash equivalents	0	3,709,932	3,709,932	Westpac	Variable	Nil
Reserve Fund Term Deposit	Cash and cash equivalents	0	3,421,570	3,421,570	Westpac	Variable	NA
Murchison Community Fund	Cash and cash equivalents	415,105	0	415,105	Westpac	Variable	Nil
<b>Total</b>		<b>2,736,101</b>	<b>7,131,502</b>	<b>9,867,603</b>			
<b>Comprising</b>							
Cash and cash equivalents		2,736,101	7,131,502	9,867,603			
		<b>2,736,101</b>	<b>7,131,502</b>	<b>9,867,603</b>			

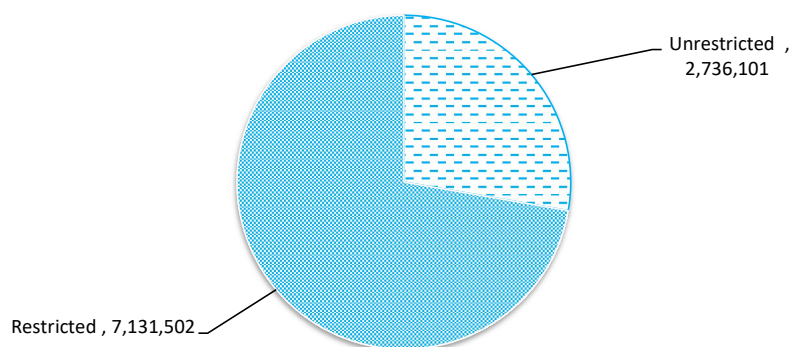
**KEY INFORMATION**

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments 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.

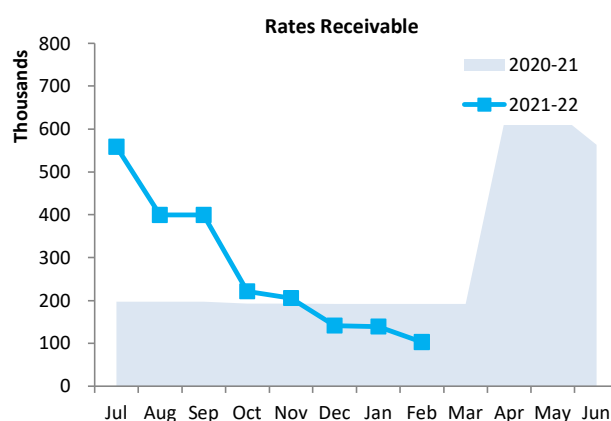




NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 28 FEBRUARY 2022

OPERATING ACTIVITIES  
NOTE 3  
RECEIVABLES

Rates receivable	30 June 2021	28 Feb 2022
	\$	\$
Gross rates in arrears previous year	206,328	562,530
Levied this year	458,466	538,967
Less - collections to date	(102,264)	(976,070)
Gross rates collectable	<b>562,530</b>	<b>125,427</b>
Allowance for impairment of rates receivable	(22,417)	(22,417)
<b>Net rates collectable</b>	<b>540,113</b>	<b>103,010</b>
% Collected	15.4%	88.6%

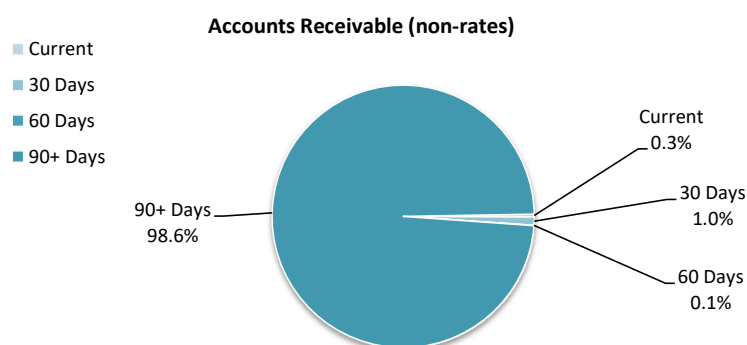


Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	210	624	44	60,977	61,855
Percentage		0.3%	1%	0.1%	98.6%	
<b>Balance per trial balance</b>						
Sundry receivable						61,855
GST receivable						53,586
Other receivables						34,327
<b>Total receivables general outstanding</b>						<b>149,768</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.



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 28 FEBRUARY 2022

OPERATING ACTIVITIES  
NOTE 4  
OTHER CURRENT ASSETS

	Opening Balance 1 July 2021	Asset Increase	Asset Reduction	Closing Balance 28 February 2022
<b>Other current assets</b>	\$	\$	\$	\$
<b>Inventory</b>				
Fuel, oil and materials on hand	143,889	501,021	(440,386)	204,524
<b>Total other current assets</b>	<b>143,889</b>	<b>501,021</b>	<b>(440,386)</b>	<b>204,524</b>
Amounts shown above include GST (where applicable)				

KEY INFORMATION

**Inventory**

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

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 28 FEBRUARY 2022

## OPERATING ACTIVITIES

## NOTE 5

## Payables

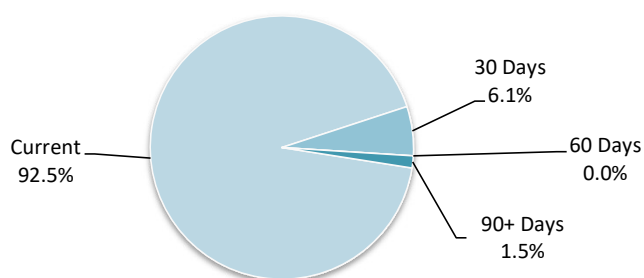
Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	134,592	8,822	0	2,162	145,576
Percentage		92.5%	6.1%	0%	1.5%	
<b>Balance per trial balance</b>						
Sundry creditors						145,576
ATO liabilities						107,403
Bonds & deposits						423,450
Emergency services levy						2,575
<b>Total payables general outstanding</b>						<b>679,004</b>
Amounts shown above include GST (where applicable)						

## KEY INFORMATION

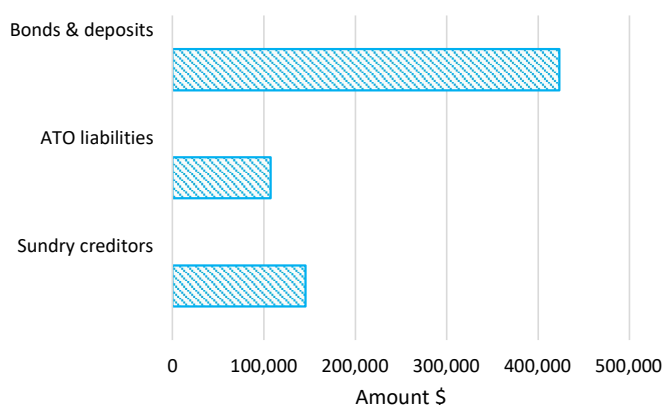
Trade and other payables represent liabilities for goods and services provided to the Shire that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are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

- Current
- 30 Days
- 60 Days
- 90+ Days

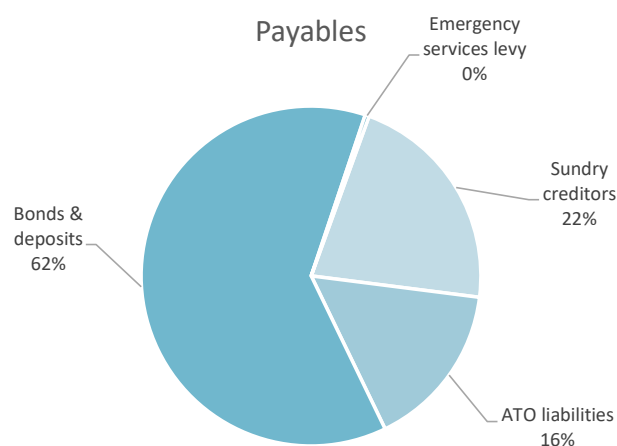
Aged Payables



Payables



Payables



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 28 FEBRUARY 2022

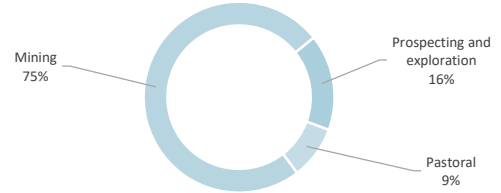
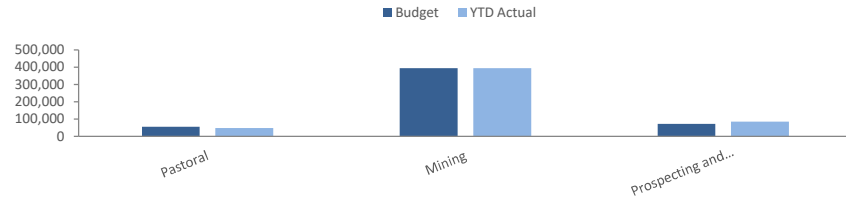
OPERATING ACTIVITIES  
NOTE 6  
RATE REVENUE

General rate revenue

RATE TYPE	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
				\$	\$	\$	\$	\$	\$	\$	\$
<b>Unimproved value</b>											
Pastoral	0.03874	22	1,319,885	54,399	0	0	54,399	54,400	(7,024)	0	47,376
Mining	0.26543	12	1,480,809	393,051	0	0	393,051	393,051	0	0	393,051
Prospecting and exploration	0.09618	41	994,445	81,277	(9,927)	0	71,350	81,277	4,063	0	85,340
<b>Sub-Total</b>		<b>75</b>	<b>3,795,139</b>	<b>528,727</b>	<b>(9,927)</b>	<b>0</b>	<b>518,800</b>	<b>528,728</b>	<b>(2,961)</b>	<b>0</b>	<b>525,767</b>
<b>Minimum payment</b>	<b>Minimum \$</b>										
<b>Unimproved value</b>											
Pastoral	600	6	17,304	3,600	0	0	3,600	3,600	0	0	3,600
Prospecting and exploration	600	15	45,777	9,600	0	0	9,600	9,600	0	0	9,600
<b>Sub-total</b>		<b>21</b>	<b>63,081</b>	<b>13,200</b>	<b>0</b>	<b>0</b>	<b>13,200</b>	<b>13,200</b>	<b>0</b>	<b>0</b>	<b>13,200</b>
<b>Total general rates</b>							<b>532,000</b>				<b>538,967</b>

KEY INFORMATION

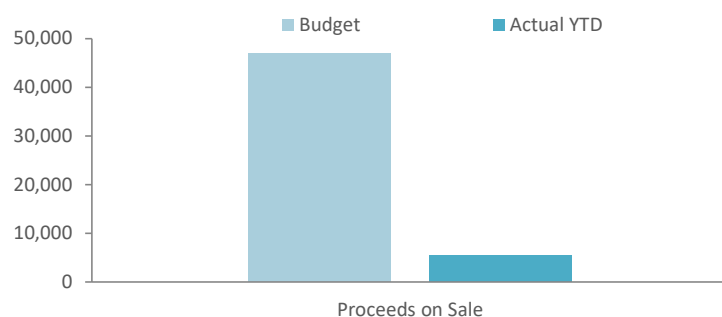
Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Rates received in advance give rise to a financial liability. On 1 July 2021 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability 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.



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 28 FEBRUARY 2022

OPERATING ACTIVITIES  
NOTE 7  
DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book	Proceeds	Profit	(Loss)	Net Book	Proceeds	Profit	(Loss)
		Value				Value			
		\$	\$	\$	\$	\$	\$	\$	\$
	<b>Plant and equipment</b>								
	<b>Governance</b>								
	Plant and equipment	29,650	25,000	0	(4,650)	0	0	0	0
	<b>Recreation and culture</b>								
	Kubota Tractor-Mower	0	0	0	0	17,024	5,455	0	(11,569)
	<b>Transport</b>								
	Plant and equipment	29,178	22,000	0	(7,178)	0	0	0	0
		<b>58,828</b>	<b>47,000</b>	<b>0</b>	<b>(11,828)</b>	<b>17,024</b>	<b>5,455</b>	<b>0</b>	<b>(11,569)</b>



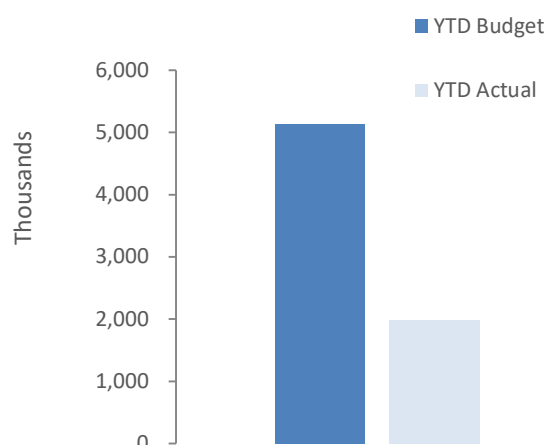
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 28 FEBRUARY 2022**

**INVESTING ACTIVITIES  
NOTE 8  
CAPITAL ACQUISITIONS**

Capital acquisitions	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings & Improvements	528,152	491,480	43,678	(447,802)
Other Buildings & Improvements	1,233,120	956,178	50,315	(905,863)
Furniture & Equipment	89,487	59,648	9,649	(49,999)
Plant & Equipment - Major	525,000	525,000	94,515	(430,485)
Roads	2,754,806	1,827,104	1,785,476	(41,628)
<b>Payments for Capital Acquisitions</b>	<b>5,130,565</b>	<b>3,859,410</b>	<b>1,983,633</b>	<b>(1,875,777)</b>
<b>Total Capital Acquisitions</b>	<b>5,130,565</b>	<b>3,859,410</b>	<b>1,983,633</b>	<b>(1,875,777)</b>
<b>Capital Acquisitions Funded By:</b>				
	\$	\$	\$	\$
Capital grants and contributions	1,587,350	1,035,176	531,256	(503,920)
Borrowings	750,000	750,000	0	(750,000)
Other (disposals & C/Fwd)	47,000	5,455	5,455	0
Cash backed reserves				
Plant Replacement reserve	478,000	0	0	0
Building reserve	11,000	0	0	0
Beringarra - Cue Road reserve	767,188	0	0	0
Murchison Settlement Facilities & Buildings reserve	350,000	0	0	0
Assets Rehabilitation reserve	400,000	0	0	0
Contribution - operations	740,027	2,068,779	1,446,922	(621,857)
<b>Capital funding total</b>	<b>5,130,565</b>	<b>3,859,410</b>	<b>1,983,633</b>	<b>(1,875,777)</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.

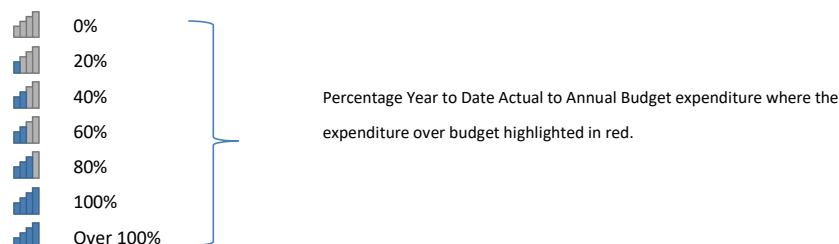


NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 28 FEBRUARY 2022



























INVESTING ACTIVITIES  
NOTE 8  
CAPITAL ACQUISITIONS (CONTINUED)

Capital expenditure total

Level of completion indicators



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

Level of completion indicator, please see table at the end of this note for further detail.			Adopted			
Account Description			Current Budget	Year to Date Budget	Year to Date Actual	Variance (Under)/Over
Capital Expenditure						
Buildings & Improvements						
	09134	Buildings Improvements - Staff Hsg	95,000	63,328	0	(63,328)
	14515	Buildings & Improvements - Admin	11,000	11,000	14,795	3,795
	12109	Buildings & Imp. - Depot	15,000	10,000	0	(10,000)
	13203	Buildings & Imp - (T.&A.P)	407,152	407,152	28,883	(378,269)
	Buildings & Improvements Total		528,152	491,480	43,678	(447,802)
Other Buildings & Improvements						
	10770	Buildings & Imp - O.C.A.	30,000	20,000	0	(20,000)
	12670	Improvements - Airport	53,120	36,178	12,945	(23,233)
	10104	Sanitation Infrastructure	50,000	0	0	0
	13205	Infrastructure (T. & A.P)	0	0	37,370	37,370
	13657	Utility Infrastructure	1,100,000	900,000	0	(900,000)
	Other Buildings & Improvements Total		1,233,120	956,178	50,315	(905,863)
Furniture & Equipment						
	14561	Furn & Equipment - Admin	10,000	6,664	9,649	2,985
	04116	Furniture & Equipment	15,000	10,000	0	(10,000)
	13202	Furniture & Equipment - (T.&A.P)	29,500	19,664	0	(19,664)
	13610	Roadhouse Coolroom	34,987	23,320	0	(23,320)
	Furniture & Equipment Total		89,487	59,648	9,649	(49,999)
Plant & Equipment - Major						
	12302	Road Plant Purchases	455,000	455,000	94,515	(360,485)
	14565	Admin Vehicles	70,000	70,000	0	(70,000)
	Plant & Equipment - Major Total		525,000	525,000	94,515	(430,485)
Roads						
	12101	Council Roads Construction	938,090	625,328	1,142,547	517,219
	12103	MRWA Roads Construction	219,528	146,336	0	(146,336)
	12104	Roads to Recovery Construction	690,000	460,000	606,679	146,679
	12108	Roads Const - Grids	140,000	84,000	36,250	(47,750)
	12180	Roads Construction - Contributions	767,188	511,440	0	(511,440)
	Roads Total		2,754,806	1,827,104	1,785,476	(41,628)
	Grand Total		5,130,565	3,859,410	1,983,633	(1,875,777)

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 28 FEBRUARY 2022

## FINANCING ACTIVITIES

## NOTE 9

## BORROWINGS

## Repayments - borrowings

Information on borrowings			New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	Loan No.	1 July 2021	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Transport</b>										
Purchase of road plant	1	16,177	0	0	583	1,176	15,594	15,001	269	529
Roadworks in 2020-21	2	0	2,000,000	2,000,000	0	93,061	2,000,000	1,906,939	0	7,501
<b>Economic services</b>										
MicroGrid Power	3	0	0	750,000	0	45,145	0	704,855	0	3,710
<b>Total</b>		16,177	2,000,000	2,750,000	583	139,382	2,015,594	2,626,795	269	11,740
Current borrowings		139,382					593			
Non-current borrowings		(123,205)					2,015,001			
		16,177					2,015,594			

All debenture repayments were financed by general purpose revenue.

## New borrowings 2021-22

Particulars	Amount Borrowed Actual	Amount Borrowed Budget	Institution	Loan Type	Term Years	Total Interest & Charges	Interest Rate	Amount (Used)		Balance Unspent
	\$	\$				\$	%	Actual	Budget	\$
Roadworks Funding	2,000,000	2,000,000	WATC	Debenture	10	199,033	2	2,000,000	2,000,000	0
MiroGrid Power	0	750,000	WATC	TBA	8	0	1	0	750,000	0
	<b>2,000,000</b>	2,750,000				<b>199,033</b>		<b>2,000,000</b>	2,750,000	0

## 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 28 FEBRUARY 2022

## OPERATING ACTIVITIES

## NOTE 10

## CASH RESERVES

## Cash backed reserve

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave reserve	139,088	0	23	25,700	0	0	0	164,788	139,111
Plant Replacement reserve	1,372,757	0	1	300,000	0	(478,000)	0	1,194,757	1,372,758
Building reserve	499,422	0	82	2,700	0	(11,000)	0	491,122	499,504
Beringarra - Cue Road reserve	3,454,306	0	2,246	24,000	0	(767,188)	0	2,711,118	3,456,552
Flood damage repairs reserve	105,969	0	0	500	0	0	0	106,469	105,969
CSIRO Beringarra Pindar Road reserve	175,949	0	28	900	0	0	0	176,849	175,977
Murchison Settlement Facilities & Buildings reserve	522,634	0	85	1,300,000	0	(350,000)	0	1,472,634	522,719
Assets Rehabilitation reserve	858,858	0	54	0	0	(400,000)	0	458,858	858,912
	<b>7,128,983</b>	<b>0</b>	<b>2,519</b>	<b>1,653,800</b>	<b>0</b>	<b>(2,006,188)</b>	<b>0</b>	<b>6,776,595</b>	<b>7,131,502</b>

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 28 FEBRUARY 2022

OPERATING ACTIVITIES  
NOTE 11  
OTHER CURRENT LIABILITIES

	Opening Balance	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance
Other current liabilities	1 July 2021				28 February 2022
	\$		\$	\$	\$
<b>Other liabilities</b>					
- Liabilities under transfers to acquire or construct non-financial assets to be controlled by the entity	308,322	0	117,000	(308,322)	117,000
<b>Total other liabilities</b>	308,322	0	117,000	(308,322)	117,000
<b>Provisions</b>					
Provision for annual leave	116,351	0	0	0	116,351
Provision for long service leave	18,132	0	0	0	18,132
<b>Total Provisions</b>	134,483	0	0	0	134,483
<b>Total other current liabilities</b>	<b>442,805</b>	<b>0</b>	<b>117,000</b>	<b>(308,322)</b>	<b>251,483</b>
Amounts shown above include GST (where applicable)					

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 13

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.

**Contract liabilities**

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 28 FEBRUARY 2022

NOTE 12  
OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue		
	Liability	Increase in	Decrease in	Liability	Current	Adopted	YTD	YTD
	1 July 2021	Liability	Liability	28 Feb 2022	Liability	Budget	Budget	Revenue
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Operating grants and subsidies</b>								
<b>General purpose funding</b>								
F.A.G Grant - General	0	0	0	0	0	1,470,000	1,102,500	1,260,122
F.A.G. Grant - Roads	0	0	0	0	0	500,000	375,000	227,181
<b>Law, order, public safety</b>								
Income Relating to Fire Prevention	0	0	0	0	0	19,500	13,000	8,800
<b>Community amenities</b>								
Other Community Amenities Inc	0	0	0	0	0	300	200	0
<b>Transport</b>								
Grant - MRWA Direct	0	0	0	0	0	231,299	231,299	231,299
Grant - Wandarra Flood Damage	0	0	0	0	0	1,181,235	1,181,235	1,172,045
Traffic Licencing Commissions	0	0	0	0	0	1,400	928	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,403,734</b>	<b>2,904,162</b>	<b>2,899,447</b>
<b>Operating contributions</b>								
<b>Recreation and culture</b>								
Staff housing costs reimbursed	0	0	0	0	0	5,460	3,696	2,346
Income - Other Recreation & Sport	0	0	0	0	0	0	0	18
Income Relating to Other Culture	0	0	0	0	0	0	0	22,240
<b>Economic services</b>								
Income Other Economic Services	0	0	0	0	0	300	200	0
Roadhouse - Other Revenue	0	0	0	0	0	0	0	524
<b>Other property and services</b>								
Income Relating to Administration	0	0	0	0	0	5,000	3,328	7,779
Diesel Fuel Rebate	0	0	0	0	0	100,000	66,664	86,363
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>110,760</b>	<b>73,888</b>	<b>119,270</b>
<b>TOTALS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,514,494</b>	<b>2,978,050</b>	<b>3,018,717</b>

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 28 FEBRUARY 2022

NOTE 13  
NON-OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent non operating grants, subsidies and contributions liability					Non operating grants, subsidies and contributions revenue		
	Liability	Increase in	Decrease in	Liability	Current	Adopted	YTD	YTD
	1 July 2021	Liability	Liability	28 Feb 2022	Liability	Budget	Budget	Revenue
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Non-operating grants and subsidies</b>								
<b>Law, order, public safety</b>								
Grant Revenue - Fire Prevention	0	0	0	0	0	2,000	1,328	0
<b>Transport</b>								
Grant - MRWA Specific	0	0	0	0	0	278,667	185,776	222,934
Grant - Roads to Recovery	0	0	0	0	0	565,000	376,664	0
Grant - LRCI Program	284,123	0	(284,123)	0	0	707,113	471,408	284,123
Dept Industry Airport Grant	24,199	0	(24,199)	0	0	34,570	0	24,199
<b>Economic services</b>								
Grant - Interpretative Experience	0	117,000	0	117,000	117,000	0	0	0
	<b>308,322</b>	<b>117,000</b>	<b>(308,322)</b>	<b>117,000</b>	<b>117,000</b>	<b>1,587,350</b>	<b>1,035,176</b>	<b>531,256</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 28 FEBRUARY 2022**

**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 2021-22 year is \$10,000 or 10.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Explanation of positive variances		Explanation of negative variances	
			Timing	Permanent	Timing	Permanent
<b>Opening funding surplus / (deficit)</b>	\$ (22,416)	(465.06%)	▼			Change followed End of Year Reconciliation. May change following Audit
<b>Revenue from operating activities</b>						
Governance	22,684	283.83%	▲	Insurance Rebate		
Recreation and culture	21,827	426.31%	▲	School Mosaics Workshop Grant \$22,240 to be reviewed at 2022 Budget Review	Roadhouse Cost of Fuel Sales and Business Expenses	
Other property and services	20,499	30.75%	▲	Diesel Fuel Rebates		
<b>Expenditure from operating activities</b>						
Governance	58,493	11.73%	▲	Audit Fees		Insurance increased by \$25,860
General purpose funding	26,630	44.73%	▲	Awaiting potential write-offs		
Law, order and public safety	(18,613)	(28.98%)	▼	Fire Prevention Vehicle Expenses Allocation		
Community amenities	19,645	21.11%	▲			
Transport	865,942	25.68%	▲	Heavy Road Maintenance and Flood Damage Works delayed		
Economic services	(183,290)	(20.01%)	▼		Roadhouse Business Expenses	Fuel cost related expenses (Roadhouse Cost of Fuel and Settlement Power)
Other property and services	(120,032)	(1036.90%)	▼	Allocations Timing Issue		
<b>Investing activities</b>						
Proceeds from non-operating grants, subsidies and contributions	(503,920)	(48.68%)	▼	Roads to Recovery and LRCIP Grants		
Payments for property, plant and equipment and infrastructure	1,875,777	48.60%	▲	Power Building Water Supply Works yet to proceed		
<b>Financing activities</b>						
Proceeds from new debentures	(750,000)	(27.27%)	▼	Solar Power Loan not yet required		



17.3.1 - March 2022

**murchison**shire

PO Box 61, Mullewa WA 6630  
T | (08) 9963 7999 F | (08) 9963 7966  
E | [admin@murchison.wa.gov.au](mailto:admin@murchison.wa.gov.au)  
ABN 63 002 218 762  
[murchison.wa.gov.au](http://murchison.wa.gov.au)

## **SHIRE OF MURCHISON**

### **ANNUAL BUDGET REVIEW**

**FOR THE YEAR ENDING 30 JUNE 2022**

	Page	Note
<b>Financial Statements</b>		
Statement of Comprehensive Income by Nature or Type	3	
Statement of Comprehensive Income by Program	4	
Statement of Cash Flows	5	
Rate Setting Statement	6	
<b>Notes to and Forming Part of the Budget</b>		
Significant Accounting Policies	7	1
Grants, Subsidies and Contributions	9	2
Disposal of Assets	10	3
Capital Expenditure	11	4
Cash Backed Reserves	13	5
Information on Borrowings	14	6
Notes to the Statement of Cash Flows	15	7
Net Current Assets	16	8
<b>Supplementary Schedules</b>		
Rate Setting Statement - 3 Year Forecast		
Detailed Schedules and Explanations		

**SHIRE OF MURCHISON**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDING 30 JUNE 2022**  
**BY NATURE OR TYPE**

		<b>Adopted Budget 21 / 22 \$</b>	<b>Revised Budget 21 / 22 \$</b>
<b>Revenue</b>	<b>Note</b>		
Rates		532,000	538,967
Grants, Subsidies and Contributions	2	3,514,494	3,674,942
Fees and Charges		701,530	536,215
Interest Earnings		60,500	60,500
Other Revenue		500	223,464
		<u>4,809,024</u>	<u>5,034,088</u>
<b>Expenses</b>			
Employee Costs		(1,458,351)	(1,234,525)
Materials and Contracts		(2,399,276)	(2,117,621)
Utility Charges		-	-
Depreciation on Non-current Assets		(3,680,437)	(3,680,437)
Interest Expenses		(11,740)	(8,557)
Insurance Expenses		(161,408)	(178,225)
Other Expenditure		(208,900)	(193,000)
		<u>(7,920,112)</u>	<u>(7,412,365)</u>
Operating Surplus / (Deficit)		<u>(3,111,088)</u>	<u>(2,378,277)</u>
<b>Other Revenue and Expenses</b>			
Grants, Subsidies and Contributions	2	1,587,350	1,814,415
Profit on Disposal of Assets	3	-	-
(Loss) on Disposal of Assets	3	(11,828)	(23,397)
<b>Net Result</b>		<u>(1,535,566)</u>	<u>(587,259)</u>
<b>Other Comprehensive Income</b>			
Changes on Revaluation of Non-current Assets		-	-
		<u>-</u>	<u>-</u>
<b>Total Comprehensive Income</b>		<u><u>(1,535,566)</u></u>	<u><u>(587,259)</u></u>

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



**SHIRE OF MURCHISON**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDING 30 JUNE 2022**  
**BY PROGRAM**

**17.3.1 - March 2022**

		<b>Budget 21 / 22 \$</b>	<b>Budget 21 / 22 \$</b>
<b>Revenue</b>			
Governance		12,000	15,302
General Purpose Funding		2,563,000	2,584,022
Law, Order, Public Safety		20,000	20,000
Health		-	-
Education and Welfare		-	-
Housing		-	780
Community Amenities		300	285
Recreation and Culture		7,610	11,963
Transport		1,413,934	1,404,244
Economic Services		692,180	852,910
Other Property and Services		100,000	150,037
		<u>4,809,024</u>	<u>5,039,543</u>
<b>Expenses</b>			
Governance		(710,763)	(775,671)
General Purpose Funding		(89,319)	(100,652)
Law, Order, Public Safety		(95,057)	(103,989)
Health		(56,962)	(58,483)
Education and Welfare		(1,200)	(2,200)
Housing		(84,329)	(45,826)
Community Amenities		(149,805)	(172,012)
Recreation and Culture		(312,067)	(333,987)
Transport		(5,026,165)	(4,128,320)
Economic Services		(1,377,082)	(1,697,258)
Other Property and Services		(17,363)	579
		<u>(7,920,112)</u>	<u>(7,417,819)</u>
Operating Surplus / (Deficit)		<u>(3,111,088)</u>	<u>(2,378,276)</u>
<b>Other Revenue and Expenses</b>			
Grants, Subsidies and Contributions	2	1,587,350	1,814,415
Profit on Disposal of Assets	3	-	-
(Loss) on Disposal of Assets	3	(11,828)	(23,397)
<b>Net Result</b>		<u>(1,535,566)</u>	<u>(587,258)</u>
<b>Other Comprehensive Income</b>			
Changes on Revaluation of Non-current Assets		-	-
		-	-
<b>Total Comprehensive Income</b>		<u><u>(1,535,566)</u></u>	<u><u>(587,258)</u></u>

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

**SHIRE OF MURCHISON**  
**ANNUAL BUDGET REVIEW**  
**FOR THE YEAR ENDING 30 JUNE 2022**  
**STATEMENT OF CASH FLOWS**

**17.3.1 - March 2022**

		<b>Adopted Budget 21 / 22 \$</b>	<b>Revised Budget 21 / 22 \$</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	<b>Note</b>		
<b>Receipts</b>			
Rates		532,000	538,967
Operating Grants, Subsidies and Contributions		3,206,172	3,366,620
Fees and Charges		701,530	536,215
Interest Earnings		60,500	60,500
Goods and services tax received		239,928	
Other Revenue		500	223,464
		<u>4,740,630</u>	<u>4,725,766</u>
<b>Payments</b>			
Employee Costs		(1,458,351)	(1,234,525)
Materials and Contracts		(2,399,276)	(2,117,621)
Utility Charges		-	-
Interest Expenses		(11,740)	(8,557)
Insurance Expenses		(161,408)	(178,225)
Goods and services tax paid		(239,928)	
Other Expenditure		(208,900)	(193,000)
		<u>(4,479,603)</u>	<u>(3,731,928)</u>
Net Cash provided by / (used in) Operating Activities		<u>261,027</u>	<u>993,838</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Grants, Subsidies and Contributions		1,587,350	1,814,415
Proceeds from Sale of Fixed Assets	3	47,000	52,455
Property, Plant and Equipment Purchases	4(a)	(2,375,759)	(858,057)
Infrastructure Purchases	4(b)	(2,754,806)	(3,578,139)
Net Cash provided by / (used in) Investing Activities		<u>(3,496,215)</u>	<u>(2,569,326)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Repayment of Long Term Borrowings	6	(139,382)	(94,237)
Proceeds from New Long Term Borrowings	6	2,750,000	2,000,000
Advance Payment for Flood Damage		-	-
Net Cash provided by Financing Activities		<u>2,610,618</u>	<u>1,905,763</u>
<b>Net Increase / (Decrease) in Cash Held</b>		<u>(624,570)</u>	<u>330,275</u>
Cash at Beginning of Year		7,949,651	8,156,910
<b>Cash and Cash Equivalents at the End of the Year</b>		<u><b>7,325,081</b></u>	<u><b>8,487,185</b></u>

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

**SHIRE OF MURCHISON  
ANNUAL BUDGET REVIEW  
FOR THE YEAR ENDING 30 JUNE 2022  
RATE SETTING STATEMENT**

**17.3.1 - March 2022**

		<b>Adopted Budget 21 / 22 \$</b>	<b>Revised Budget 21 / 22 \$</b>
<b>OPERATING ACTIVITIES</b>			
<b>Net Current Assets at 01 Jul - Surplus / (Deficit)</b>		4,820	(17,596)
<b>Revenue from Operating Activities (Excluding Rates)</b>			
Governance		12,000	15,302
General Purpose Funding		2,031,000	2,045,055
Law, Order, Public Safety		20,000	20,000
Health		-	-
Education and Welfare		-	-
Housing		-	780
Community Amenities		300	285
Recreation and Culture		7,610	11,963
Transport		1,413,934	1,404,244
Economic Services		692,180	852,910
Other Property and Services		100,000	150,037
		<u>4,277,024</u>	<u>4,500,576</u>
<b>Expenditure from Operating Activities</b>			
Governance		(710,763)	(775,671)
General Purpose Funding		(89,319)	(100,652)
Law, Order, Public Safety		(95,057)	(103,989)
Health		(56,962)	(58,483)
Education and Welfare		(1,200)	(2,200)
Housing		(84,329)	(45,826)
Community Amenities		(149,805)	(172,012)
Recreation and Culture		(312,067)	(333,987)
Transport		(5,037,993)	(4,151,717)
Economic Services		(1,377,082)	(1,697,258)
Other Property and Services		(17,363)	579
		<u>(7,931,940)</u>	<u>(7,441,216)</u>
<b>Excluded Non-cash Operating Activities</b>			
(Profit) / Loss on Disposal of Assets	3	11,828	23,397
Movement in Land Held for Resale		-	-
Movement in Employee Benefits		-	-
Movement in Fair Value of LG House Trust		-	-
Depreciation and Amortisation on Assets		3,680,437	3,680,437
Net Amount provided from Operating Activities		<u>37,349</u>	<u>763,194</u>
<b>INVESTING ACTIVITIES</b>			
Grants, Subsidies and Contributions	2	1,587,350	1,814,415
Proceeds from Disposal of Assets	3	47,000	52,455
Property, Plant and Equipment Purchases	4(a)	(2,375,759)	(858,057)
Infrastructure Purchases	4(b)	(2,754,806)	(3,578,139)
Net Amount provided from Investing Activities		<u>(3,496,215)</u>	<u>(2,569,326)</u>
<b>FINANCING ACTIVITIES</b>			
Repayment of Long Term Borrowings	6	(139,382)	(94,237)
Proceeds from New Long Term Borrowings	6	2,750,000	2,000,000
Transfers to Reserves (Restricted Assets)	5	(1,653,800)	(1,653,854)
Transfers from Reserves (Restricted Assets)	5	2,006,188	1,611,188
Net Amount provided from Financing Activities		<u>2,963,006</u>	<u>1,863,097</u>
<b>Surplus / (Deficit) before General Rates</b>		<b>(491,040)</b>	<b>39,369</b>
Total Amount raised from General Rates		532,000	538,967
<b>Net Current Assets at 30 Jun - Surplus / (Deficit)</b>		<b><u>40,960</u></b>	<b><u>578,340</u></b>

**SHIRE OF MURCHISON**  
**NOTES TO AND FORMING PART OF THE BUDGET REVIEW**  
**FOR THE YEAR ENDING 30 JUNE 2022**

**1 SIGNIFICANT ACCOUNTING POLICIES**

**(a) Basis of Preparation**

The budget 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 an asset 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 budget. 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 budget have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the budget 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.

**(b) 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 budget review.

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 Trust Fund are excluded from the financial statements.

**(c) 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.

**(d) 2021-22 Actual Balances**

Balances shown in this budget review report as 2021-22 Actual are as forecast at the time of budget review preparation and are subject to final adjustments.

**(e) Rounding Off Figures**

All figures shown in this budget review report are rounded to the nearest dollar.

**(f) Budget Comparative Figures**

Unless otherwise stated, the budget comparative figures shown in this budget review report relate to the original budget estimate for the relevant item of disclosure.

**(g) Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks, other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts.

Bank overdrafts are shown as short term borrowings in current liabilities.

**(h) Trade and Other Receivables**

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

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non current assets.

Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

**(i) Inventories**

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.

## 1 SIGNIFICANT ACCOUNTING POLICIES

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

### (k) 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.

### (l) Loans and Receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss. Loans and receivables are included in current assets when they are expected to mature within 12 months after the end of the reporting period.

### (m) Trade and Other Payables

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

### (n) Contract Liabilities

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

### (o) 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 part of current trade and other payables in the statement of position. The Shire's obligations for employee's annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

### (p) Provisions

Provisions are recognised when the Shire has a 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.

## 2 GRANTS, SUBSIDIES AND CONTRIBUTIONS

### (a) Operating Grants

	Adopted Budget 21 / 22 \$	Revised Budget 21 / 22 \$
Governance	5,000	9,444
General Purpose Funding	1,970,000	1,982,710
Law, Order, Public Safety	19,500	19,500
Education and Welfare	-	-
Housing	-	780
Community Amenities	300	200
Recreation and Culture	5,460	-
Transport	1,413,934	1,403,344
Recreation and Culture	-	2,340
Economic Services	300	130,824
Other Property and Services	100,000	125,800
<b>Total Operating Grants</b>	<b>3,514,494</b>	<b>3,674,942</b>

### (b) Non-Operating Grants

	Budget 21 / 22 \$	Budget 21 / 22 \$
Governance	-	-
General Purpose Funding	-	-
Law, Order, Public Safety	2,000	2,000
Education and Welfare	-	-
Housing	-	-
Community Amenities	-	-
Recreation and Culture	-	-
Transport	1,585,350	1,812,415
Economic Services	-	-
<b>Total Non-operating Grants</b>	<b>1,587,350</b>	<b>1,814,415</b>

### 3 DISPOSAL OF ASSETS

#### (a) Annual Budget 21 / 22

	Book Value Budget 21 / 22 \$	Proceeds Budget 21 / 22 \$	Profit Budget 21 / 22 \$	(Loss) Budget 21 / 22 \$
<b>Plant and Equipment</b>				
<b>Governance</b>				
Plant and equipment	29,650	25,000	-	(4,650)
<b>Recreation and Culture</b>				
Kubota Tractor-Mower	-	-	-	-
<b>Transport</b>				
Plant and equipment	29,178	22,000	-	(7,178)
<b>Total Disposals</b>	<b>58,828</b>	<b>47,000</b>	<b>-</b>	<b>(11,828)</b>
<b>Total Profit / (Loss) on Disposal</b>				<b>(11,828)</b>

#### (b) Revised Budget 21 / 22

	Book Value Budget 21 / 22 \$	Proceeds Budget 21 / 22 \$	Profit Budget 21 / 22 \$	(Loss) Budget 21 / 22 \$
<b>Plant and Equipment</b>				
<b>Governance</b>				
Plant and equipment	29,650	25,000	-	(4,650)
<b>Recreation and Culture</b>				
Kubota Tractor-Mower	17,024	5,455	-	(11,569)
<b>Transport</b>				
Plant and equipment	29,178	22,000	-	(7,178)
<b>Total Disposals</b>	<b>75,852</b>	<b>52,455</b>	<b>-</b>	<b>(23,397)</b>
<b>Total Profit / (Loss) on Disposal</b>				<b>(23,397)</b>

#### 4 CAPITAL EXPENDITURE

##### (a) PROPERTY, PLANT AND EQUIPMENT

	Adopted Budget 21 / 22 \$	Revised Budget 21 / 22 \$
<b>Buildings &amp; Improvements</b>		
Buildings Improvements - Staff Hsg	95,000	-
Buildings Improvements - Admin	11,000	17,795
Buildings & Imp. - Depot	15,000	15,000
Buildings & Imp. - (T.&A.P)	407,152	95,124
<b>Total Buildings &amp; Improvements</b>	<b>528,152</b>	<b>127,919</b>
<b>Other Buildings &amp; Improvements</b>		
Buildings & Imp - O.C.A	30,000	30,000
Improvements - Airport	53,120	63,374
Sanitation Infrastructure	50,000	50,000
Utility Infrastructure	1,100,000	200,000
<b>Total Other Buildings &amp; Improvements</b>	<b>1,233,120</b>	<b>343,374</b>
<b>Furniture and Equipment</b>		
Furn & Equipment - Admin	10,000	9,649
Furn & Equipment	15,000	15,000
Furn & Equipment - (T.&A.P)	29,500	29,500
Roadhouse Coolroom	34,987	-
<b>Total Furniture and Equipment</b>	<b>89,487</b>	<b>54,149</b>
<b>Plant and Equipment</b>		
Road Plant Purchases	455,000	332,615
Admin Vehicle	70,000	-
<b>Total Plant and Equipment</b>	<b>525,000</b>	<b>332,615</b>
<b>Total Property, Plant and Equipment</b>	<b>2,375,759</b>	<b>858,057</b>



SHIRE OF MURCHISON  
NOTES TO AND FORMING PART OF THE BUDGET REVIEW  
FOR THE YEAR ENDING 30 JUNE 2022

4 CAPITAL EXPENDITURE (Continued)

(b) INFRASTRUCTURE

	Adopted Budget 21 / 22 \$	Revised Budget 21 / 22 \$
<b>Infrastructure - Roads</b>		
Council Roads Construction	938,090	716,356
LRCIP Roads Construction	-	724,475
MRWA Roads Construction	219,528	627,440
Roads to Recovery Roads Construction	690,000	606,680
Roads Const - Grids	140,000	136,000
Roads Construction - Contributions	767,188	767,188
<b>Total Roads</b>	<b>2,754,806</b>	<b>3,578,139</b>
<b>Total Infrastructure</b>	<b>2,754,806</b>	<b>3,578,139</b>

5 CASH BACKED RESERVES

Reserve Name	Adopted Budget - 21 /22				Revised Budget - 21 /22			
	Opening Balance 01 Jul 21 \$	Transfers from \$	Transfer to \$	Closing Balance 30 Jun 22 \$	Opening Balance 01 Jul 21 \$	Transfers from \$	Transfer to \$	Closing Actual 28 Feb 22 \$
Leave reserve	139,088	-	25,700	164,788	139,088	-	25,700	164,788
Plant reserve	1,372,757	(478,000)	300,000	1,194,757	1,372,757	(433,000)	300,000	1,239,757
Buildings reserve	499,422	(11,000)	2,700	491,122	499,422	(11,000)	2,700	491,122
Beringarra - Cue road reserve	3,454,306	(767,188)	24,000	2,711,118	3,454,306	(767,188)	24,000	2,711,118
CSIRO Beringarra - Pindar road reserve	175,949	-	900	176,849	175,949	-	900	176,849
Flood damage repairs reserve	105,969	-	500	106,469	105,969	-	500	106,469
Settlement buildings and facilities	522,634	(350,000)	1,300,000	1,472,634	522,634	-	1,300,000	1,822,634
Asset rehabilitation reserve	858,858	(400,000)	-	458,858	858,858	(400,000)	54	458,912
<b>Total Reserves</b>	<b>7,128,983</b>	<b>(2,006,188)</b>	<b>1,653,800</b>	<b>6,776,595</b>	<b>7,128,983</b>	<b>(1,611,188)</b>	<b>1,653,854</b>	<b>7,171,649</b>

Objective of Reserves

In accordance with council resolutions in relation to each reserve account, the purpose for which the reserves are set aside are as follows:

Reserve Name	Date of Use	Purpose
Leave reserve	Ongoing	To be used to fund annual and long service leave requirements
Plant reserve	Ongoing	To be used for the purchase of plant
Buildings reserve	Ongoing	To be used for the construction/renovation of administration centre and Works Depot
Beringarra - Cue road reserve	Ongoing	To be used to maintain the road in a post Jack Hills mine closure environment by converting the road from bitumen to gravel and performing other associated works as required.
CSIRO Beringarra - Pindar road reserve	Ongoing	To be used to fund additional maintenance work required for CSIRO traffic
Flood damage repairs reserve	Ongoing	To be used towards the 'trigger point' for WANDRRA funded flood damage works
Settlement buildings and facilities	Ongoing	To be used to fund improvements to and maintenance of settlement buildings and facilities as well as new facilities
Asset rehabilitation reserve	Ongoing	To be used to fund works associated with rehabilitating Council's Infrastructure Assets

The reserves are not expected to be used within a set timeframe and further transfers to and from the reserve accounts are expected as funds are utilised

SHIRE OF MURCHISON  
NOTES TO AND FORMING PART OF THE BUDGET REVIEW  
FOR THE YEAR ENDING 30 JUNE 2022

6 INFORMATION ON BORROWINGS

(a) Loan Repayments

(i) Loan 1 Purchase of Road Plant

	Adopted Budget 21 / 22	Revised Budget 21 / 22
<b>Transport</b>	\$	\$
Opening Balance	16,177	16,177
Principal Payment	(1,176)	(1,176)
<b>Principal Outstanding</b>	<b>15,001</b>	<b>15,001</b>
Interest Payment	(529)	(529)
<b>Total Interest and Fees</b>	<b>(529)</b>	<b>(529)</b>

(ii) Loan 2 Roadworks in 2020-21

	Adopted Budget 21 / 22	Revised Budget 21 / 22
<b>Transport</b>	\$	\$
Opening Balance	-	-
New loans	2,000,000	2,000,000
Principal Payment	(93,061)	(93,061)
<b>Principal Outstanding</b>	<b>1,906,939</b>	<b>1,906,939</b>
Interest Payment	(7,501)	(7,501)
<b>Total Interest and Fees</b>	<b>(7,501)</b>	<b>(7,501)</b>

(iii) Loan 3 MicroGrid Power

	Adopted Budget 21 / 22	Revised Budget 21 / 22
<b>Economic Services</b>	\$	\$
Opening Balance	-	-
New loans	750,000	-
Principal Payment	(45,145)	-
<b>Principal Outstanding</b>	<b>704,855</b>	<b>-</b>
Interest Payment	(3,710)	-
<b>Total Interest and Fees</b>	<b>(3,710)</b>	<b>-</b>

<b>Total Proceeds from New Borrowings</b>	<b>2,750,000</b>	<b>2,000,000</b>
<b>Total Principal Repayments</b>	<b>(139,382)</b>	<b>(94,237)</b>
<b>Total Interest and Fees</b>	<b>(11,740)</b>	<b>(8,030)</b>

## 7 NOTES TO THE STATEMENT OF CASH FLOWS

The statement of cash flows includes cash and cash equivalents net of outstanding overdrafts. The estimated cash at reporting date is as follows:

### (a) Reconciliation of Cash

	Note	Adopted Budget 21 / 22 \$	Revised Budget 21 / 22 \$
Cash at bank and on hand		7,325,081	8,487,185
<b>Total Cash on Hand</b>		<b>7,325,081</b>	<b>8,487,185</b>

The following include the cash balances restricted by regulation or other externally imposed requirement:

Cash Backed Reserves	5	6,776,595	7,171,649
Unrestricted cash and cash equivalent		548,486	1,315,536
<b>Total Restricted Cash</b>		<b>7,325,081</b>	<b>8,487,185</b>

### (b) Reconciliation of Net Cash from Operating Activities to Net Result

Net Result		(1,535,566)	(587,259)
Depreciation		3,680,437	3,680,437
(Profit) on Sale of Asset		-	-
Loss on Sale of Asset		11,828	23,397
(Increase) / Decrease in Receivables		-	-
(Increase) / Decrease in Inventories		-	-
Increase / (Decrease) in Payables		-	-
Increase / (Decrease) in Liabilities under transfers to acquire or construct non-financial assets to be controlled by the entity		(308,322)	(308,322)
Non-operating Grants, Subsidies and Contributions		(1,587,350)	(1,814,415)
<b>Net Cash provided by / (used in) Operating Activities</b>		<b>261,027</b>	<b>993,838</b>

SHIRE OF MURCHISON  
NOTES TO AND FORMING PART OF THE BUDGET REVIEW  
FOR THE YEAR ENDING 30 JUNE 2022

17.3.1 - March 2022

8 NET CURRENT ASSETS

Composition of Estimated Net Current Assets

		Adopted Budget 21 / 22 \$	Revised Budget 21 / 22 \$
<b>Current Assets</b>	<b>Note</b>		
Cash - Unrestricted	7(a)	548,486	1,315,536
Cash - Restricted Reserves	7(a)	6,776,595	7,171,649
Receivables		762,296	738,111
Inventories		143,889	143,889
<b>Total Current Assets</b>		<b>8,231,266</b>	<b>9,369,185</b>
<b>Current Liabilities</b>			
Trade and Other Payables		(1,413,711)	(1,619,196)
Long Tern Borrowings		(2,613,009)	(94,237)
Provisions		(134,483)	(134,483)
<b>Total Current Liabilities</b>		<b>(4,161,203)</b>	<b>(1,847,916)</b>
<b>Net Current Funding Position</b>		<b>4,070,063</b>	<b>7,521,269</b>
Less: Cash - Restricted Reserves	5	(6,776,595)	(7,171,649)
Add: Current Portion of borrowings		2,613,009	94,237
Add: Current portion of employee benefit provision held in reserve		134,483	134,483
<b>Estimated Surplus / (Deficit) C/FWD</b>		<b>40,960</b>	<b>578,340</b>



**murchisonshire**

*Ancient land under brilliant skies*

**2021/22 Budget**

**Budget Review**

**March 2022**

**Supplementary Schedules**



## Indicative 3-Year Rate Setting Statement

## OPERATING ACTIVITIES BY REPORTING PROGRAM

	Budget 2022	Budget Review	Indicative 2023	Indicative 2024
Net current assets at start of financial year - surplus/(deficit)	4,820	(17,596)	578,335	27,857
<b>Revenue from operating activities</b>				
Governance	12,000	15,302	12,000	12,000
General purpose funding *	2,031,000	2,045,055	4,028,557	4,028,557
Law, order, public safety	20,000	20,000	20,000	20,000
Health	0	0	0	0
Education and welfare	0	0	0	0
Housing	780	780	780	780
Community amenities	300	285	300	300
Recreation and culture	6,830	6,508	6,830	6,830
Transport	1,413,934	1,404,244	12,128,699	232,699
Economic services	692,180	852,910	719,182	719,182
Other property and services	100,000	150,037	125,000	125,000
	4,277,024	4,495,121	17,041,348	5,145,348
<b>Expenditure from operating activities</b>				
Governance	(715,413)	(780,321)	(674,497)	(679,114)
General purpose funding	(89,319)	(100,652)	(48,237)	(48,219)
Law, order, public safety	(95,057)	(103,989)	(99,215)	(99,203)
Health	(56,962)	(58,483)	(57,206)	(57,340)
Education and welfare	(1,200)	(2,200)	(1,200)	(1,200)
Housing	(84,330)	(45,826)	(84,330)	(84,330)
Community amenities	(149,805)	(172,012)	(166,942)	(166,915)
Recreation and culture	(312,067)	(340,101)	(298,188)	(291,667)
Transport	(5,033,343)	(4,135,498)	(16,768,283)	(4,474,495)
Economic services	(1,377,082)	(1,697,258)	(1,483,202)	(1,486,430)
Other property and services	(17,363)	579	5,603	5,690
	(7,931,940)	(7,435,761)	(19,675,696)	(7,383,222)
<b>Operating Activities excluded from budget</b>				
(Profit) / Loss on disposal of assets	0	0	0	0
Loss on Disposal of assets	11,828	23,397	0	0
Other	0	0	0	0
Movement in employee benefit provisions (non-current)	0	0	0	0
Depreciation & amortisation of assets	3,680,437	3,680,437	3,679,987	3,679,987
<b>Non-cash amounts excluded from operating activities</b>	3,692,265	3,703,834	3,679,987	3,679,987
<b>Amount attributable to operating activities</b>	42,169	745,598	1,623,973	1,469,970
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions	1,587,350	1,814,415	1,493,963	1,145,036
Proceeds from disposal of assets	47,000	52,455	100,000	140,000
Purchase land held for resale	0	0	0	0
Purchase investment property	0	0	0	0
Purchase property, plant and equipment	(1,475,759)	(858,057)	(2,049,844)	(1,151,857)
Purchase and construction of infrastructure	(3,654,806)	(3,578,139)	(3,458,859)	(1,886,356)
<b>Amount attributable to investing activities</b>	(3,496,215)	(2,569,326)	(3,914,740)	(1,753,177)
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	(139,382)	(94,237)	(234,543)	(283,913)
Proceeds from new borrowings	2,750,000	2,000,000	750,000	0
Proceeds from self supporting loans	0	0	0	0
Transfers to cash backed reserves (restricted assets)	(1,653,800)	(1,653,854)	(353,800)	(353,800)
Transfers from cash backed reserves (restricted assets)	2,006,188	1,611,188	1,618,000	840,000
<b>Amount attributable to financing activities</b>	2,963,006	1,863,097	1,779,657	202,287
<b>Surplus/ (deficit) before imposition of general rates</b>	(491,041)	39,368	(511,110)	(80,921)
Amount raised from general rates	532,000	538,967	538,967	538,967
<b>Surplus / (deficit) after imposition of rates</b>	40,959	578,335	27,857	458,046

\* General Purpose Revenue Funding Note

Only one half of FAGS - Gen Purpose and Roads Grant Shown in 2021/22.  
Balance formed part of 2020/21. Full Amounts included in following years



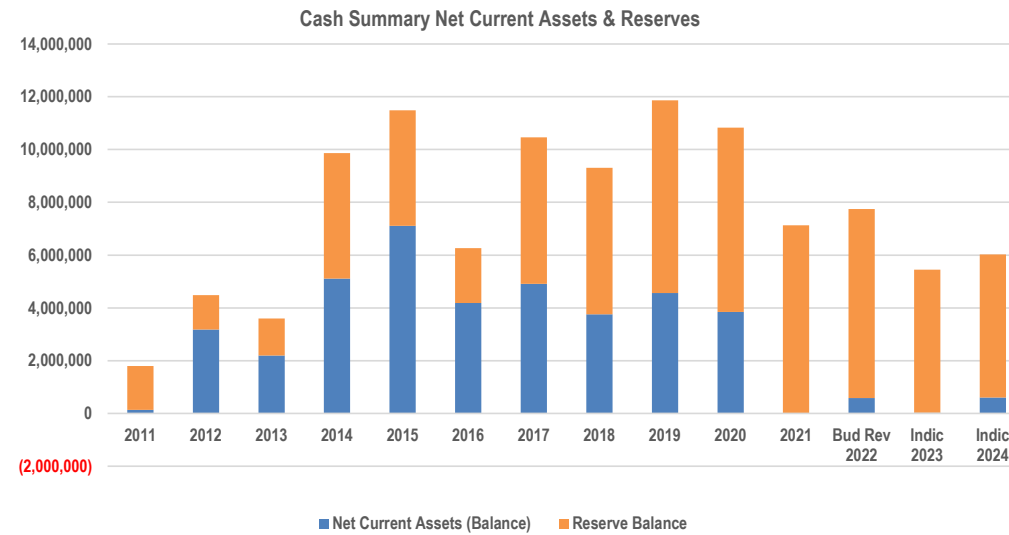
## 17.3.1 - March 2022

### Indicative 3-year Reserves Transfers

Reserves	Actual 2021				Budget 2022				Budget Review				Indicative 2023				Indicative 2024			
	Opening Balance	Transfer To	Transfer From	Closing Balance	Opening Balance	Transfer To	Transfer From	Closing Balance	Opening Balance	Transfer To	Transfer From	Closing Balance	Opening Balance	Transfer To	Transfer From	Closing Balance	Opening Balance	Transfer To	Transfer From	Closing Balance
Leave Reserve	138,380	708	0	139,088	139,088	25,700	0	164,788	139,088	25,700	0	164,788	164,788	25,700	0	190,488	190,488	25,700	0	216,188
Plant Replacement	1,433,553	51,204	(112,000)	1,372,757	1,372,757	300,000	(478,000)	1,194,757	1,372,757	300,000	(433,000)	1,239,757	1,239,757	300,000	(668,000)	871,757	871,757	300,000	(640,000)	531,757
Buildings	512,797	2,626	(16,000)	499,422	499,422	2,700	(11,000)	491,122	499,422	2,700	(11,000)	491,122	491,122	2,700	0	493,822	493,822	2,700	0	496,522
Berringarra-Cue Road	3,430,426	23,880	0	3,454,306	3,454,306	24,000	(767,188)	2,711,118	3,454,306	24,000	(767,188)	2,711,118	2,711,118	24,000	0	2,735,118	2,735,118	24,000	0	2,759,118
Cue Road Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transaction Centre	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Ballinyoo Bridge	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CSIRO Beringarra - Pindar Road	175,053	896	0	175,949	175,949	900	0	176,849	175,949	900	0	176,849	176,849	900	0	177,749	177,749	900	0	178,649
Flood Damage Repairs	255,504	465	(150,000)	105,969	105,969	500	0	106,469	105,969	500	0	106,469	106,469	500	(100,000)	6,969	6,969	500	0	7,469
Settlement Buildings and Facilities	669,208	3,427	(150,000)	522,634	522,634	1,300,000	(350,000)	1,472,634	522,634	1,300,000	0	1,822,634	1,822,634	0	(700,000)	1,122,634	1,122,634	0	(200,000)	922,634
Assets-Rehabilitation Reserve	375,000	483,858	0	858,858	858,858	0	(400,000)	458,858	858,858	54	(400,000)	458,912	458,912	0	(150,000)	308,912	308,912	0	0	308,912
<b>Totals</b>	<b>6,989,919</b>	<b>567,064</b>	<b>(428,000)</b>	<b>7,128,983</b>	<b>7,128,983</b>	<b>1,653,800</b>	<b>(2,006,188)</b>	<b>6,776,595</b>	<b>7,128,983</b>	<b>1,653,854</b>	<b>(1,611,188)</b>	<b>7,171,649</b>	<b>7,171,649</b>	<b>353,800</b>	<b>(1,618,000)</b>	<b>5,907,449</b>	<b>5,907,449</b>	<b>353,800</b>	<b>(840,000)</b>	<b>5,421,249</b>

## Cash Summary Net Current Assets

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Indic 2023	Indic 2024
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Bud Rev 2022	Indic 2023	Indic 2024
Net Current Assets (Balance)	134,634	3,180,148	2,191,032	5,106,080	7,104,899	4,180,997	4,913,067	3,752,856	4,562,188	3,843,908	(17,596)	578,335	24,490	604,679
Reserve Balance	1,664,960	1,307,648	1,409,991	4,754,723	4,380,932	2,081,115	5,549,696	5,559,862	7,303,108	6,989,921	7,128,983	7,171,649	5,421,249	5,421,249



## Murchison Shire 2021/22 Budget Schedules

## Chart of Accounts - Budget Review

COA Job	Description	Budget 2022	YTD	Budget Review	Indicative 2023	Indicative 2024	Budget Review Notes
<b>GENERAL PURPOSE FUNDING</b>							
Schedule 03							
Sub Program 031, 032							
<b>General Rates</b>							
03103	General Rates Levied	(532,000)	(538,967)	(538,967)	(538,967)	(538,967)	
03105	Penalty Interest Raised on Rates	(8,000)	(3,638)	(8,000)	(8,000)	(8,000)	
03109	Rates Administration Fees	(500)	(330)	(500)	(500)	(500)	
03106	Rates Written-off	50,000	1,879	50,000	5,000	5,000	
03111	Rates Collection Costs Recovered		(1,345)	(1,345)	(1,345)	(1,345)	
<b>Operating Rates Section</b>							
03100	ABC Expenses - Rate Revenue	37,769	23,663	43,470	36,055	36,037	
03102	Valuation Exp.& Title Searches	1,550	306	1,550	1,550	1,550	
03101	Rates Stationery/Advertising		632	632	632	632	
03113	Rates Recovery Expenses		4,348	5,000	5,000	5,000	
<b>Other General Purpose Income</b>							
03201	F.A.G Grant - General	(1,470,000)	(1,146,171)	(1,528,348)	(3,057,416)	(3,057,416)	Only one half FAGS - Gen Purpose Grant Shown. Balance in 2020/21
03202	F.A.G Grant - Roads	(500,000)	(340,772)	(454,362)	(908,796)	(908,796)	Only one half FAGS - Roads Grant Shown. Balance in 2020/22
03203	Grants Commission Grants Received - Special						
03204	Interest Received - Municipal	(13,000)	(35)	(13,000)	(13,000)	(13,000)	
03206	Interest Received - Reserve	(39,500)	(2,490)	(39,500)	(39,500)	(39,500)	
<b>General Purpose Funding</b>		<b>(2,473,681)</b>	<b>(2,002,920)</b>	<b>(2,483,370)</b>	<b>(4,519,287)</b>	<b>(4,519,305)</b>	
<b>GOVERNANCE MEMBERS OF COUNCIL</b>							
Schedule 04							
Sub Program 041, 042							
<b>Members Operating</b>							
04100	Members Travelling Expenses	15,000	6,962	15,000	15,000	15,000	
04101	Members Conference Expenses	15,000	4,126	15,000	15,000	15,000	
04103	Shire President's Allowance	13,000	6,016	13,000	13,000	13,000	
04107	Deputy President's Allowance paid	5,500	2,508	5,500	5,500	5,500	
04109	Members Sitting Fees	60,000	29,088	60,000	60,000	60,000	
04105	Members - Insurance	1,425	1,460	1,425	1,425	1,425	
04108	Members Communications	6,500	3,899	6,500	6,500	6,500	
04106	Members - Subs., Donations	18,910	2,500	18,910	18,910	18,910	
04104	Members - Refresh & Receptions	5,000	1,544	5,000	5,000	5,000	
04111	Members - Training	5,000		2,000	5,000	5,000	
04102	Council Election Expenses	4,000	3,476	4,031		8,000	
04118	Other Members Expenses	4,750		4,750	4,750	4,750	
04110	Civic Receptions	4,000	616	2,500	4,000	4,000	
04112	Council Chambers Maintenance	1,000		1,000	1,000	1,000	
<b>Other General Governance</b>							
04113	ABC Expenses - Members	155,614	97,493	179,100	148,551	148,477	
04119	Housing Costs -Members	13,013	7,715	11,637	10,087	8,962	
04203	Other General Governance	5,626	1,212	17,677	5,626	5,626	
04200	ABC Expenses - Other Governance	336,970	211,113	346,424	321,675	321,515	
04204	Housing Costs (Other Gov)	28,455	15,865	24,669	21,474	19,449	
04150	Income for Members Reimbursements			26,246			
<b>Capital</b>							
04116	Furniture & Equipment	15,000		15,000			Council Chambers Communications Gear/Tables
Purchase of Plant and Equipment							
Sal of Plant and Equipment							
<b>Governance Members of Council</b>		<b>713,763</b>	<b>395,591</b>	<b>775,369</b>	<b>662,497</b>	<b>667,114</b>	

## Murchison Shire 2021/22 Budget Schedules

## Chart of Accounts - Budget Review

COA Job	Description	Budget 2022	YTD	Budget Review	Indicative 2023	Indicative 2024	Budget Review Notes
<b>ADMINISTRATION</b>							
Schedule 04							
Sub Program 145							
<b>General Office</b>							
14500	General Office and Administration	61,900	21,185	27,600	19,000	19,000	
14501	Administration Office Bldg.	41,626	93,613	120,447	72,248	71,748	
<b>Staff &amp; Contractors</b>							
14518	Salaries - Administration	477,610	196,782	348,203	348,203	348,203	
14520	Superannuation - Admin	65,600	42,297	65,600	65,600	65,600	
14511	Staff Uniform - Admin	2,000	227	2,000	2,000	2,000	
14519	Staff Appointment Expenses	16,000	10,207	10,435	7,000	7,000	
14502	Workers Comp. - Administration	6,370	25,737	25,737	6,370	6,370	
14509	Fringe Benefits Tax - Admin	40,000	30,260	40,000	40,000	40,000	
14507	Trng./Conference - Admin	7,000	2,332	4,700	7,000	7,000	
14505	Travel & Accommodation - Admin	3,000	623	3,000	3,000	3,000	
14523	Accounting Support Services	49,000	65,150	142,455	180,000	180,000	
14522	Consultancy Fees	9,000	909	14,000	14,000	14,000	
<b>General Operations</b>							
14504	Telecommunications - Admin	23,000	19,658	28,500	23,000	23,000	
14503	IT Expense	60,000	37,055	60,000	60,000	60,000	
14517	Insurance - Administration	47,365	57,436	57,436	47,365	47,365	
14521	Audit Fees (Administration)	73,200	46,149	73,360	40,000	40,000	
14524	Subscriptions	4,750	23,107	25,000	4,750	4,750	
14508	Printing & Stationery - Admin	9,000	5,049	9,000	9,000	9,000	
14527	Vehicle Expenses Administration	25,350	14,757	18,446	25,350	25,350	
14506	Legal Expenses Administration	15,000	18,699	20,000	15,000	15,000	
14510	Depreciation - Admin	30,236	18,366	30,236	30,236	30,236	
<b>Other Administration</b>							
14552	Housing Costs Allocated to Admin						
14550	Less ABC Costs Alloc to W & S	(1,055,008)	(660,968)	(1,084,608)	(1,007,123)	(1,006,623)	
14512	Income Relating to Administration	(12,000)	(30,289)	(41,548)	(12,000)	(12,000)	
<b>Capital</b>							
14551	Transfer to Leave Reserve	25,700	20	25,700	25,700	25,700	
14515	Buildings & Improvements - Admin	11,000	14,795	17,795		150,000	Library Floor Upgrade. Look at potential verandah infill / extension in 2023/24
14561	Furn & Equipment - Admin	10,000	9,649	9,649			
14565	Administration Vehicles Capital	70,000			70,000		Community Manager DCEO Vehicle Replacement likely in 2022/23
14525	Loss on Sale of Assets - Admin Plant Purchases	4,650		4,650			
14526	Vehicle Sales - Admin	(25,000)		(25,000)			
14572	Transfer From Plant Res - ADMIN	(45,000)			(45,000)		
09161	Transfer from Bldg Reserve	(11,000)		(11,000)			
<b>Administration</b>		<b>40,350</b>	<b>62,805</b>	<b>21,794</b>	<b>50,700</b>	<b>175,700</b>	

## Murchison Shire 2021/22 Budget Schedules

## Chart of Accounts - Budget Review

COA Job	Description	Budget 2022	YTD	Budget Review	Indicative 2023	Indicative 2024	Budget Review Notes
	<b>FIRE PREVENTION</b>						
	Schedule 05						
	Sub Program 051						
	<b>Operating</b>						
05101	Insurance - Fire Prevention	2,645	2,823	2,645	2,645	2,645	
05105	Vehicle Exp. - Fire Prevention	7,000		6,600	7,000	7,000	
05106	Equip. & Cons - Fire Prevention	2,000	1,499	2,000	2,000	2,000	
05107	Other Fire Prevention Expenses		5,236	7,347	5,259	5,259	
05100	ABC Expenses - Fire Prevention	12,238	7,667	12,581	11,683	11,677	
05108	Depreciation - Fire Prevention	34,146	23,586	34,146	34,146	34,146	
05121	Grant Revenue - Fire Prevention	(2,000)		(2,000)	(2,000)	(2,000)	
05102	Income Relating to Fire Prevention	(19,500)	(8,800)	(19,500)	(19,500)	(19,500)	
	<b>Fire Prevention</b>	<b>36,529</b>	<b>32,012</b>	<b>43,820</b>	<b>41,233</b>	<b>41,228</b>	
	<b>ANIMAL CONTROL</b>						
	Schedule 05						
	Sub Program 052						
	<b>Operating</b>						
05200	Animal Control Expenses	12,000	10,023	12,000	12,000	12,000	
05202	Dog Registration Fee Income	(500)		(500)	(500)	(500)	
	<b>Animal Control</b>	<b>11,500</b>	<b>10,023</b>	<b>11,500</b>	<b>11,500</b>	<b>11,500</b>	
	<b>LAW ORDER &amp; PUBLIC SAFETY</b>						
	Schedule 05						
	Sub Program 053						
	<b>Operating</b>						
05307	CESM Program Expenses	13,000	9,805	13,084	13,000	13,000	
05309	COVID-19 Pandemic Expenses		1,221	1,221			
05310	ABC Expenses - O.L.O. & P.S.	12,027	7,535	12,365	11,481	11,476	
	<b>Law Order &amp; Public Safety</b>	<b>25,027</b>	<b>18,561</b>	<b>26,670</b>	<b>24,481</b>	<b>24,476</b>	
	<b>HEALTH</b>						
	Schedule 07						
	Sub Program 074, 075, 076, 077						
	<b>Operating</b>						
	<b>Preventative Services - Admin &amp; Inspection</b>						
07400	Administration & Inspection	8,500	3,959	8,762	8,500	8,500	
07404	Analytical Expenses	500	360	500	500	500	
07406	ABC Expenses - Prev. Services	10,972	6,874	11,280	10,474	10,469	
	<b>Preventative Services - Pest Control</b>						
07500	Preventative Services - Pest Control	1,000		1,000	1,000	1,150	
07503	ABC Expenses - Pest Control	10,972	6,874	11,280	10,474	10,469	
07401	Preventative Services Admin & Inspection Incon						
	<b>Other Health</b>						
07700	Medical Centre Expenses	5,500	480	5,500	5,500	5,500	
07701	Donation RFDS	3,000		3,000	3,000	3,000	
07702	Maintain Patient Transfer Vehicle	2,200	1,821	2,515	3,972	3,972	
07705	ABC Expenses - Other Health	11,711	7,337	12,039	11,179	11,174	
07706	Depreciation Ambulance Centre	2,607	1,535	2,607	2,607	2,607	
07703	Income Relating to Other Health						

## Murchison Shire 2021/22 Budget Schedules

## Chart of Accounts - Budget Review

COA Job	Description	Budget 2022	YTD	Budget Review	Indicative 2023	Indicative 2024	Budget Review Notes
	<b>Capital</b>						
07704	Cap-Ex - Purchase Furniture & Equipment - Other Sale of Plant & Equipment						
	<b>Health</b>	56,962	29,240	58,483	57,206	57,340	
	<b>EDUCATION &amp; WELFARE</b>						
	Schedule 08						
	Sub Program 080						
	<b>Operating</b>						
	<b>Education &amp; Welfare</b>						
08002	ABC Expenses - Education & Welfare						
08003	School of The Air	200	64	200	200	200	
	<b>Care of Families &amp; Children</b>						
08000	Isolated Children's Parents Assoc	1,000	2,000	2,000	1,000	1,000	
	<b>Education &amp; Welfare</b>	1,200	2,064	2,200	1,200	1,200	
	<b>HOUSING</b>						
	Schedule 09						
	Sub Program 091						
	<b>Operating</b>						
091M0	Maintenance Staff Housing	193,932	150,005	218,611	163,572	159,072	
09113	Staff Housing Costs Reallocated	(193,932)	(135,397)	(257,115)	(163,572)	(159,072)	
09148	Depreciation - Staff Housing	84,330	49,673	84,330	84,330	84,330	
	<b>Capital</b>						
09134	Buildings Improvements - Staff Hsg	95,000			495,000		Defer 6 Kurara Way Renovations till 2022/23. New Dwelling deferred from 2021/22
09151	Transfer to Reserves - Buildings	2,700	71	2,700	2,700	2,700	
	<b>Housing</b>	182,030	64,351	48,526	582,030	87,030	
	<b>REFUSE REMOVAL TIPSITES &amp; SEWERAGE</b>						
	Schedule 10						
	Sub Program 101, 102, 103						
	<b>Operating</b>						
	<b>Sanitation Household Refuse Removal</b>						
10100	Household Refuse Removal	17,060	9,915	13,986	12,998	12,998	
10103	Tip Maintenance Costs	465	6	8			
10105	ABC Expenses - Household Refuse	12,344	7,733	12,690	11,783	11,777	
10101	Income Relating to Sanitation - Household Refu:						
	<b>Sewerage</b>						
10300	Sewerage Expenses	691	1,658	2,197	2,185	2,185	
10303	ABC Expenses - Sewerage	7,491	4,693	7,701	7,151	7,147	
	<b>Capital</b>						
10104	Sanitation Infrastructure	50,000		50,000			New Tip Site
	<b>Refuse Removal Tipsites &amp; Sewerage</b>	88,050	24,006	86,581	34,118	34,108	

## Murchison Shire 2021/22 Budget Schedules

## Chart of Accounts - Budget Review

COA Job	Description	Budget 2022	YTD	Budget Review	Indicative 2023	Indicative 2024	Budget Review Notes
<b>PROTECTION OF ENVIRONMENT</b>							
Schedule 10							
Sub Program 105							
<b>Operating</b>							
10500	Protection of Environment Expenses	21,561	2,141	20,197	20,431	20,431	
10510	Protection of Environment Donations	10,000		30,000	30,000	30,000	\$10k CRBA. \$20k SRPA agreed by Council at Feb 2022 Meeting
10503	ABC Exp. - Protection of Env.	10,972	6,874	11,280	10,474	10,469	
<b>Protection of Environment</b>		<b>42,533</b>	<b>9,015</b>	<b>61,477</b>	<b>60,905</b>	<b>60,900</b>	
<b>TOWN PLANNING &amp; OTHER COMMUNITY</b>							
Schedule 10							
Sub Program 106, 107							
<b>Operating</b>							
<b>Town Planning</b>							
10600	Town Plng & Reg. Dev.	1,000		1,000	1,000	1,000	
10604	ABC Exp - Town Plng & Reg. Dev. Town Planning & Regional Development	10,972	6,874	11,280	10,474	10,469	
<b>Other Community Amenities</b>							
10704	Public Conveniences	12,727	10,732	14,137	14,128	14,128	
10705	Cemetery Maint.	1,441	1,403	3,038	3,027	3,027	
10706	Maintenance - Grave Digging	2,000		2,000	2,000	2,000	
10700	Other Community Amenities	24,623	2,262	25,579	25,579	25,579	
10709	ABC Expenses - Other Community Amenities	16,458	10,311	16,920	15,711	15,703	
10701	Other Community Amenities Inc	(300)	(85)	(285)	(300)	(300)	
<b>Capital</b>							
10770	Buildings & Imp - O.C.A.	30,000		30,000			Cemetery Niche Wall
<b>Town Planning &amp; Other Community Amenities</b>		<b>98,921</b>	<b>31,497</b>	<b>103,669</b>	<b>71,619</b>	<b>71,606</b>	
<b>OTHER RECREATION &amp; SPORT</b>							
Schedule 11							
Sub program 113							
<b>Operating</b>							
11304	Parks and Reserves Mtce	63,995	47,280	68,821	64,446	64,446	
11305	Murchison Sports Club Mtce	45,246	15,035	40,696	32,029	32,029	
11306	Polocrosse Fields Mtce	18,284	23,062	36,812	28,395	21,895	
11307	Sports Toilet Block - Mtce	4,812	2,271	4,322	3,120	3,120	
11308	Insurance - Other Recreation & Sport	430	473	473	430	430	
11309	Arborist	15,000		15,000	15,000	15,000	
11310	Other Recreation & Sport Fac.	2,500		2,500	2,500	2,500	
11318	Depreciation - Other Rec. and Sport	46,622	27,462	46,622	46,172	46,172	
11300	ABC Expenses - Other Rec. & Sport	16,142	10,113	16,594	15,409	15,401	
11347	Loss on Sale of Assets - Other Rec & Sport - Op E		17,023	11,569			
11301	Income - Other Recreation & Sport	(750)	(18)	(768)	(750)	(750)	
<b>Capital</b>							
11369	Proceeds Sale of Assets Oth Rec & Sport -Cap		(5,455)	(5,455)			
<b>Other Recreation &amp; Sport</b>		<b>212,280</b>	<b>137,246</b>	<b>237,187</b>	<b>206,751</b>	<b>200,243</b>	

## Murchison Shire 2021/22 Budget Schedules

## Chart of Accounts - Budget Review

COA Job	Description	Budget 2022	YTD	Budget Review	Indicative 2023	Indicative 2024	Budget Review Notes
<b>OTHER CULTURE</b>							
Schedule 11							
Sub Program 114, 115, 116							
<b>Operating</b>							
11400	Television Rebroadcasting	16,750	12,240	16,750	16,750	16,750	
11404	ABC Exp - TV Rebroadcasting	10,234	6,411	10,521	9,769	9,764	
11500	Library Costs	1,500	1,217	1,400	1,500	1,500	
11502	ABC Expenses - Libraries						
11600	Other Cultural Expenses	14,500	673	14,873	13,873	13,873	
11602	Murchison Museum	4,347	2,483	3,955	3,955	3,955	
11604	Museum Cottage	11,807	6,158	8,513	6,588	6,588	
11606	ABC Expenses - Other Culture	17,724	11,104	18,221	16,920	16,911	
11611	Housing Costs Other Cult	2,970	2,769	3,253	2,128	2,128	
11610	Depreciation - O.C.	19,205	11,312	19,205	19,205	19,205	
11401	Income Relating to Television and Rebroadcasting	(5,460)	(2,496)	(3,120)	(5,460)	(5,460)	
11601	Income Relating to Other Culture	(1,400)	(24,583)	(3,400)	(1,400)	(1,400)	
<b>Other Culture</b>		<b>92,177</b>	<b>27,288</b>	<b>90,171</b>	<b>83,827</b>	<b>83,814</b>	
<b>CONSTRUCTION ROADS FOOTPATHS DRAINS</b>							
Schedule 12							
Sub Program 121, 123							
<b>Capital Roads</b>							
12101	Council Roads Construction	171,838	733,444	716,356	250,000	250,000	Incl Seal over construction works associated with Main Roads WA and LRCIP Funded Projects. Authorised at Feb 2022 Council Meeting
12103	MRWA Roads Construction	278,667		627,440	907,238	450,000	Incl part advance of 2022/23 Main Roads Works as authorised at Feb 2022 Council Meeting
12104	Roads to Recovery Construction	690,000	606,680	606,680	300,000	616,356	
12105	Blackspot Roads Construction				152,050		
12113	LRCIP Roads Construction	707,113	474,777	724,475	829,571	450,000	
12180	Roads Construction - Contributions	767,188		767,188			
12108	Roads Const - Grids	140,000	36,250	136,000	120,000	120,000	
12109	Buildings & Imp. - Depot	15,000		15,000	15,000	15,000	
12153	Trans to Res - Asset Rehab.		54	54			
12151	Trans. to Res - Berrigarra - Cue	24,000	2,239	24,000	24,000	24,000	
12211	Grant - MRWA Project	0					
12213	Grant - MRWA Specific	(278,667)	(222,934)	(518,667)	(360,000)	(300,000)	Incl \$280k from 2022/23 as part advance of 2022/23 Main Roads Works as authorised at Feb 2022 Council Meeting
12216	Grant - Roads to Recovery	(565,000)		(565,000)	(565,000)	(393,036)	
12217	Grant - MRWA Blackspot				(101,360)		
12238	Grant - LCRIP	(707,113)	(284,123)	(694,178)	(465,603)	(450,000)	
12167	Loan Proceeds Roadworks	(2,000,000)	(2,000,000)	(2,000,000)			
12131	Trans. from Res - Berrigarra-Cue	(767,188)		(767,188)			
12133	Trans from Asset Rehab. Res.	(400,000)		(400,000)	(150,000)		
12117	Repay Loan COVID-19	93,061		93,061	188,222	191,775	
<b>Construction Roads Footpaths Drains Bridges</b>		<b>(1,831,100)</b>	<b>(653,613)</b>	<b>(1,234,778)</b>	<b>1,144,118</b>	<b>974,095</b>	



## Murchison Shire 2021/22 Budget Schedules

## Chart of Accounts - Budget Review

COA Job	Description	Budget 2022	YTD	Budget Review	Indicative 2023	Indicative 2024	Budget Review Notes
<b>MAINTENANCE ROADS FOOTPATHS DRAINS</b>							
Schedule 12							
Sub Program 122							
<b>Operating Roads</b>							
12202	Street Lighting Maint.	750		750	750	750	
12206	Traffic Signs Maintenance	26,499	1,284	2,787	5,927	5,927	
12207	Bridges Maintenance	14,000	12,982	12,982	14,000	14,000	
12223	Grids - Maintenance	74,513	514	45,759	53,597	53,597	
12208	Rehab Gravel Pits	80,000		80,000	30,000	10,000	
12210	Bunding of Old Roads	80,332		80,000	80,000	80,000	
12203	Roads Maintenance General	930,595	379,926	656,114	656,114	656,114	
12205	Heavy Roads Maintenance	450,000			450,000	450,000	Deferred as it ties in with Flood Damage Repairs
12235	Flood Damage	180,925	31,399	37,500	12,270,000		2022/23 Flood 8 & Flood 9 Works
12229	Flood Damage April 2019		12,565	12,565			
12242	Road Consultants	26,000	10,061	26,000	26,000	26,000	
12204	Maintenance - Depot	44,204	26,408	43,020	43,019	43,019	
12200	Depreciation - Roads & Depot	2,868,354	1,654,531	2,868,354	2,868,354	2,868,354	
12241	ABC Exp - Roads & Depot	108,244	67,815	111,281	103,331	103,280	
12243	Housing Costs Road Maint	10,587	7,382	11,755	8,771	7,871	
12227	Loan Interest Paid (WATC)	8,030	2,819	8,457	27,901	25,067	
12212	Grant - MRWA Direct	(231,299)	(231,299)	(231,299)	(231,299)	(231,299)	
12219	Grant - Wandrra Flood Damage	(1,181,235)	(1,172,045)	(1,172,045)	(11,896,000)		2022/23 Flood 8 & Flood 9 Grants
12218	Contribution - CSIRO						
12220	Traffic Licencing Commissions	(1,400)	(732)	(900)	(1,400)	(1,400)	
12251	Trans to Res - Flood Damage	500		500	500	500	
12252	Trans to Res - B/Pindar CSIRO	900	25	900	900	900	
12231	Transfer from Reserves - Flood Damage				(100,000)		
<b>Maintenance Roads Footpaths Drains Bridges</b>		<b>3,490,498</b>	<b>803,636</b>	<b>2,594,479</b>	<b>4,410,464</b>	<b>4,112,679</b>	
<b>SUMMARY ROADS CONSTRUCTION &amp; M'TCE</b>							
	Roads Construction	2,769,806	1,851,151	3,593,139	2,573,859	1,901,356	
	Roads Maintenance General	4,722,107	2,163,723	3,947,258	4,367,763	4,343,978	
	Roads Maintenance Flood Damage	180,925	43,964	50,065	12,270,000		
	Road Loan Repayments	93,061		93,061	188,222	191,775	
	<b>Subtotal Roads Expenses</b>	<b>7,765,900</b>	<b>4,058,838</b>	<b>7,683,524</b>	<b>19,399,844</b>	<b>6,437,108</b>	
	Capital Grants	(1,550,780)	(507,057)	(1,777,845)	(1,491,963)	(1,143,036)	
	Operational Grants	(231,299)	(231,299)	(231,299)	(231,299)	(231,299)	
	Other Operational Revenue	(1,400)	(732)	(900)	(1,400)	(1,400)	
	Reserve Transfers	(1,141,788)	2,319	(1,141,734)	(224,600)	25,400	
	Loans	(2,000,000)	(2,000,000)	(2,000,000)			
	Flood Damage Grants	(1,181,235)	(1,172,045)	(1,172,045)	(11,896,000)		
	<b>Subtotal Roads Revenue</b>	<b>(6,106,502)</b>	<b>(3,908,814)</b>	<b>(6,323,823)</b>	<b>(13,845,262)</b>	<b>(1,350,335)</b>	
	Less Depreciation	(2,868,354)	(1,654,531)	(2,868,354)	(2,868,354)	(2,868,354)	
	<b>Net Council Own Source Expenses (excl grants loans &amp; deprec)</b>	<b>(65,768)</b>	<b>(1,506,095)</b>	<b>(366,019)</b>	<b>2,912,228</b>	<b>2,194,420</b>	

## Murchison Shire 2021/22 Budget Schedules

## Chart of Accounts - Budget Review

COA Job	Description	Budget 2022	YTD	Budget Review	Indicative 2023	Indicative 2024	Budget Review Notes
	<b>PLANT</b>						
	Schedule 12						
	Sub Program 123						
	<b>Road Plant Purchases</b>						
12302	Road Plant Purchases	455,000	94,515	332,615	723,000	780,000	Tractor \$180k, \$20k Water Cart Trailer \$20k, Flat Top \$45k to come
12347	Loss on Sale of Assets - Rd Plant Purch - Op Exp	7,178		7,178			
12369	Proceeds Sale of Assets Road Plant Purch -Cap I				(100,000)	(140,000)	
12361	Principal Repay - Road Loans	1,176	583	1,176	1,176	1,176	
12398	Sale of Assets - Road Plant Purchases	(22,000)		(22,000)			
12321	Trans from Res - Plant Repl - GEN	(433,000)		(433,000)	(623,000)	(640,000)	
12305	Trans to Res - Plant Rep	300,000	1	300,000	300,000	300,000	
12500	Expenses Relating to Vehicle Licensing		93				
	<b>Road Plant Purchases</b>	<b>308,354</b>	<b>95,193</b>	<b>185,969</b>	<b>301,176</b>	<b>301,176</b>	
	<b>AIRPORT</b>						
	Schedule 12						
	Sub Program 126						
	<b>Operating</b>						
12600	Expenses Relating to Aerodromes						
12604	Airport Maintenance	7,729	12,229	15,451	15,346	15,346	
12605	ABC Exp. - Aerodrome	5,064	3,173	5,206	4,834	4,832	
12608	Depreciation - Airstrip	110,340	64,995	110,340	110,340	110,340	
	<b>Capital</b>						
12670	Improvements - Airport	53,120	11,426	63,374	11,857	6,857	
12673	Dept Industry Airport Grant	(34,570)	(24,199)	(34,570)			
12601	Grant Income - Aerodromes						
	<b>Airport</b>	<b>141,684</b>	<b>67,624</b>	<b>159,801</b>	<b>142,377</b>	<b>137,375</b>	
	<b>OTHER ECONOMIC SERVICES</b>						
	Schedule 13						
	Sub Program 136						
	<b>Operating</b>						
	<b>Rural Services</b>						
13100	Expenses Relating to Rural Services						
13101	Vermin Control	13,000	5,380	13,000	13,000	13,000	
13102	Ammunition	1,000	216	1,000	1,000	1,000	
13103	ABC Exp - Rural Services	10,972	6,874	11,280	10,474	10,469	
13105	Rural Services Income	(1,200)	(219)	(1,200)	(1,200)	(1,200)	
	<b>Other Economic Services</b>						
13207	ABC Expenses - Other Economic Services	21,417	13,418	22,018	20,445	20,434	
13601	Settlement Water Supply	29,346	5,590	23,071	9,554	9,554	
13602	Settlement Power Generation	242,311	205,372	270,240	262,540	262,540	
13603	Settlement Freight Service	94,781	61,741	91,317	99,443	99,443	
13641	Other Economic Services	47,850	17,342	45,944	48,044	48,044	
13650	Interest Loan 3 Power Grid	3,710			3,710	7,420	
13648	Depreciation - Other Economic Svcs	19,740	11,627	19,740	19,740	19,740	
13607	Income Other Economic Services	(300)		(300)	(300)	(300)	

## Murchison Shire 2021/22 Budget Schedules

## Chart of Accounts - Budget Review

COA Job	Description	Budget 2022	YTD	Budget Review	Indicative 2023	Indicative 2024	Budget Review Notes
<b>Capital</b>							
13612	Trans to Res - Sett. Bldg & Facs.	1,300,000	74	1,300,000			
13657	Utility Infrastructure	1,100,000		200,000	900,000		Microgrid Project to start in 2022/23
13643	Repay Treasury Loan Micro Grid Power	45,145			45,145	90,962	
13653	Loan Proceeds - Micro Grid Pwr	(750,000)			(750,000)		Loan for Microgrid Project to start in 2022/23
<b>Other Economic Services</b>		<b>2,177,771</b>	<b>327,416</b>	<b>1,996,108</b>	<b>681,594</b>	<b>581,106</b>	
<b>RURAL SERVICES TOURISM ECONOMIC</b>							
Schedule 13							
Sub Program 132, 136							
<b>Operating</b>							
<b>Tourism &amp; Area Promotion</b>							
13655	Tourism - General Expenses	80,200	38,025	250,200	80,200	80,200	Murchison SKA Experience & Roads Planning Projects. Budget Amendment Nov 2021 but portion likely to cf into 2022/23
13600	ABC Exp- Tourism/Area Prom.	36,925	23,134	37,961	35,249	35,232	
13201	Income Relating to Tourism & Area Promotion			(130,000)			Budget Amendment Nov 2021 but portion likely to cf into 2022/23
<b>Roadhouse Ongoing Operations</b>							
13619	Roadhouse Business Expenses	375,826	313,217	410,156	412,262	412,262	
13640	R'House Bldg & Surrounds	34,645	45,392	56,895	49,896	49,896	
13620	Cabins/Caravan Park	38,813	55,441	68,202	41,226	41,226	
13605	Roadhouse Fuel Purchases	260,000	222,715	310,919	312,000	312,000	
13606	Roadhouse Fuel Expenses	6,500	1,869	5,500	6,500	6,500	
13649	Depreciation - Roadhouse	35,201	20,735	35,201	35,201	35,201	
13200	Deprec - Caravan Park Assets	16,274	9,586	16,274	16,274	16,274	
13656	Housing Costs R'House	8,571	6,224	8,342	6,446	5,996	
13609	Roadhouse - Other Revenue		(524)	(524)			
13654	R'House - Accom & Camping	(178,700)	(76,790)	(135,381)	(132,381)	(132,381)	
13618	Roadhouse - Shop Sales	(215,980)	(144,833)	(213,023)	(212,819)	(212,819)	
13608	Roadhouse Fuel Sales	(296,000)	(274,283)	(372,482)	(372,482)	(372,482)	
<b>Capital</b>							
13610	Roadhouse Coolroom	34,987			34,987		Roadhouse & C/V Park Precinct Reticulation. Expenses committed in 2020/21 but budget allocation missed when preparing budget
13202	Furniture & Equipment - (T.&A.P)	29,500		29,500			
13203	Buildings & Imp - (T.&A.P)	407,152	28,883	57,754	700,000	200,000	Roadhouse Residence removed at July Budget Workshop. Potential 2022/23 as this will be required to enable Roadhouse building to be redeveloped. Roadhouse Business Bldg. Potential 2022/23 Budget. Part of Roadhouse Redevelopment plans
13205	Infrastructure (T.&A.P)		37,370	37,370			Roadhouse & C/V Park Precinct Reticulation. Expenses committed in 2020/21 but budget allocation missed when preparing budget
13622	Trans from Res - Sett Facs.	(350,000)			(700,000)	(200,000)	Reserve Transfer not to be enacted and depends on if New Caravan Ablution Block is able to be completed so deferred till 2022/23.
<b>Rural Services Tourism Economic Services</b>		<b>323,915</b>	<b>306,161</b>	<b>472,863</b>	<b>312,559</b>	<b>277,104</b>	

## Murchison Shire 2021/22 Budget Schedules

## Chart of Accounts - Budget Review

COA Job	Description	Budget 2022	YTD	Budget Review	Indicative 2023	Indicative 2024	Budget Review Notes
<b>PRIVATE WORKS</b>							
Schedule 14							
Sub Program 141							
<b>Operating</b>							
<b>Private Works</b>							
14100	Private Works - Op Exp						
14101	ABC Expenses - Private Works						
14150	Private Works Income			(24,237)			Downer Seal Works Reimbursement
<b>Private Works</b>		<b>0</b>	<b>0</b>	<b>(24,237)</b>	<b>0</b>	<b>0</b>	
<b>PUBLIC WORKS OVERHEADS</b>							
Schedule 14							
Sub Program 142							
<b>Operating</b>							
14205	Works Salaries & Wages	156,090	66,586	98,714	156,090	156,090	
14217	Superannuation - P.W.O.	149,600	97,733	149,600	149,600	149,600	
14202	Sick Leave Expense	36,282	28,767	42,399	42,399	42,399	
14203	Annual & LSL - Works	80,235	67,929	100,195	100,195	100,195	
14214	Public Holidays - Works	43,539	16,081	23,720	23,720	23,720	
14213	TOIL - Works		(777)	(778)	(778)	(778)	
14212	Staff Training/Meetings/OSH	21,916	8,844	17,396	17,212	17,212	
14204	Protective Clothing - Outside Staff	6,000	2,343	6,000	6,000	6,000	
14216	Housing Costs Allocated to Works	107,071	76,986	127,517	94,750	94,750	
14211	Camp Expenses	22,500		22,500	22,500	22,500	
14200	Plant Expenses PWOH	30,529	12,995	16,244	30,529	30,529	
14220	Insurance - Works	19,100	9,449	27,374	27,374	27,374	
14206	Consultant Expenses - Works Program	4,600		4,600	4,600	4,600	
14201	PWO Related Income		(800)	(800)			
14207	Less PWO Allocated to Works	(663,536)	(437,673)	(634,680)	(674,190)	(674,190)	
<b>Public Works Overheads</b>		<b>13,926</b>	<b>(51,538)</b>	<b>(0)</b>	<b>0</b>	<b>0</b>	

## Murchison Shire 2021/22 Budget Schedules

## Chart of Accounts - Budget Review

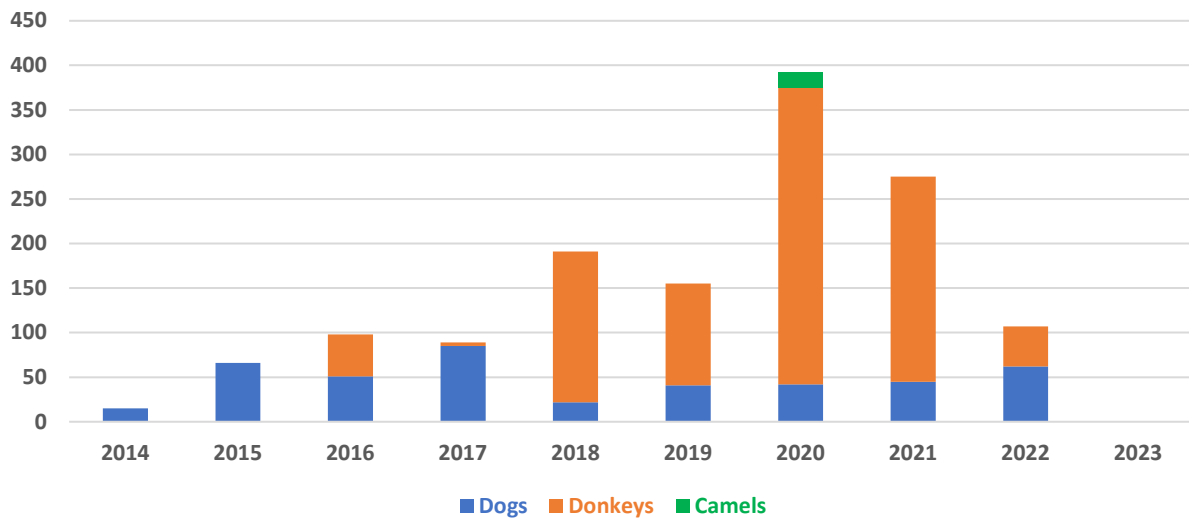
COA Job	Description	Budget 2022	YTD	Budget Review	Indicative 2023	Indicative 2024	Budget Review Notes
<b>PLANT OPERATION COSTS</b>							
Schedule 14							
Sub Program 143							
<b>Operating</b>							
14303	Fuel & Oils	396,240	349,652	396,240	396,240	396,240	
14304	Tyres and Tubes	22,931	13,047	22,931	22,931	22,931	
14305	Parts & Repairs	239,700	179,965	254,102	253,781	253,781	
14302	Insurance - Plant	34,720	34,058	34,058	34,058	34,058	
14307	Licences - Plant	19,955	6,196	19,955	19,955	19,955	
14306	Internal Repair Wages	87,616	48,201	71,096	71,096	71,096	
14308	Depreciation - Plant	395,346	236,111	395,346	395,346	395,346	
14312	Plant - Tools & Minor Equipment	12,000	3,254	12,000	12,000	12,000	
14313	ABC Expenses - Plant Operation Costs	181,178	113,885	186,878	173,527	173,441	
14311	Housing (Plant) Related Costs	23,525	18,457	31,437	19,917	19,917	
<b>Sub Total</b>		<b>1,413,209</b>	<b>1,002,824</b>	<b>1,424,042</b>	<b>1,398,849</b>	<b>1,398,763</b>	
<b>Less</b>							
14309	Plant Operation Costs Allocated to Works	(1,409,773)	(926,536)	(1,425,420)	(1,404,453)	(1,404,453)	
14404	Diesel Fuel Rebate	(100,000)	(86,363)	(125,000)	(125,000)	(125,000)	
14405	Sale of Stock						
<b>Sub Total</b>		<b>(1,509,773)</b>	<b>(1,012,899)</b>	<b>(1,550,420)</b>	<b>(1,529,453)</b>	<b>(1,529,453)</b>	
<b>Plant Operation Costs</b>		<b>(96,564)</b>	<b>(10,074)</b>	<b>(126,378)</b>	<b>(130,604)</b>	<b>(130,690)</b>	
<b>SALARIES &amp; WAGES</b>							
Schedule 14							
Sub Program 146							
<b>Operating</b>							
14602	Gross Salaries & Wages	1,795,038	1,146,515	1,643,642	1,643,642	1,643,642	
14603	Less Sal & Wages Allocated	(1,795,038)	(1,146,515)	(1,643,642)	(1,643,642)	(1,643,642)	
<b>Salaries &amp; Wages</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	



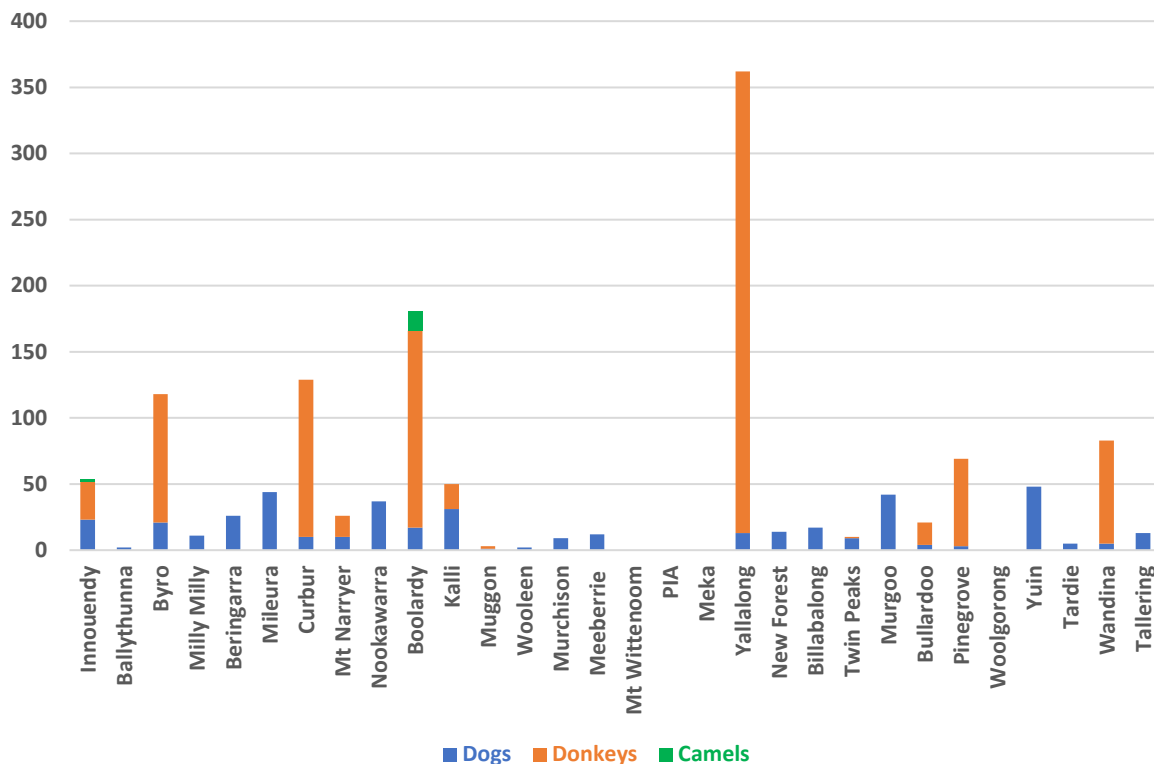
## Dogs Donkeys Camels Statistics Report

March 2022

Dogs Donkeys Camels No's by Financial Year



Dogs Donkeys Camels No's by Location



Note Location is by Station but does not represent any actual numbers recorded to each Station Occupier.