



**murchisonshire**

*Ancient land under brilliant skies*

## **Ordinary Council Meeting**

**26 September 2024**

## **Agenda Attachments**





**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**

### **MONTHLY FINANCIAL REPORT**

**For the Period Ending 31 July 2024**

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

**General**

Compilation Report

Executive Summary

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**RSM Australia Pty Ltd**

Level 1, 12 Bayly Street Geraldton WA 6530

PO Box 61 Geraldton WA 6531

T +61(0) 8 9920 7400

F +61(0) 8 9920 7450

[www.rsm.com.au](http://www.rsm.com.au)

## Compilation Report

### To the Council

### Shire of Murchison

#### Scope

We have compiled the accompanying special purpose financial statements.

The specific purpose for which the special purpose financial report has been prepared is to provide information relating to the financial performance and financial position of the Shire that satisfies the information needs of the Council and the *Local Government Act 1995* and associated regulations.

#### The responsibility of the Shire

The Shire is solely responsible for the information contained in the special purpose financial report and have determined that the accounting policies used are consistent and are appropriate to satisfy the requirements of the Council and the *Local Government Act 1995* and associated regulations.

#### Our responsibility

On the basis of information provided by the Shire, we have compiled the accompanying special purpose financial statements in accordance with the significant accounting policies adopted as set out in Note 1 to the financial statements and APES 315: Compilation of Financial Information.

Our procedures use accounting expertise to collect, classify and summarise the financial information, which the Management provided, into a financial report. Our procedures do not include any verification or validation procedures. No audit or review has been performed and accordingly no assurance is expressed.

To the extent permitted by law, we do not accept liability for any loss or damage which any person, other than the Shire of Murchison, may suffer arising from negligence on our part.

This report was prepared for the benefit of the Council of the Shire of Murchison and the purpose identified above. We do not accept responsibility to any other person for the content of the report.

Travis Bate  
Signed at GERALDTON

RSM Australia Pty Ltd  
Chartered Accountants

Date 19<sup>th</sup> September 2024

#### THE POWER OF BEING UNDERSTOOD

AUDIT | TAX | CONSULTING

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

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**SHIRE OF MURCHISON**  
**MONTHLY FINANCIAL REPORT**  
**For the Period Ending 31 July 2024**  
**EXECUTIVE SUMMARY**

**Statement of Financial Activity**

Statements are presented on pages 5 and 6 showing a surplus/(deficit) as at 31 July 2024 of \$5,588,850

**Significant Revenue and Expenditure**

	<b>Collected / Completed %</b>	<b>Annual Budget \$</b>	<b>YTD Budget \$</b>	<b>YTD Actual \$</b>
<b>Significant Projects</b>				
SKA Route General Construction Works	3%	2,429,461	202,454	73,454
Caravan Park Pool Construction	16%	1,250,000	104,166	204,623
Carn-Mull Rd CGG Section Construction Works	0%	900,000	75,000	-
Improvements To drinking Water reticulation	0%	620,000	51,666	-
Carn- Mullewa Rd	22%	666,353	55,527	149,618
	5%	5,199,461	433,286	278,077
<b>Grants, Subsidies and Contributions</b>				
Grants, subsidies and contributions	4%	8,582,301	392,880	329,862
Capital grants, subsidies and contributions	13%	6,711,444	559,283	840,000
	8%	15,293,745	952,163	1,169,862
<b>Rates Levied</b>	0%	799,547	-	-

% - Compares current YTD actuals to the Annual Budget

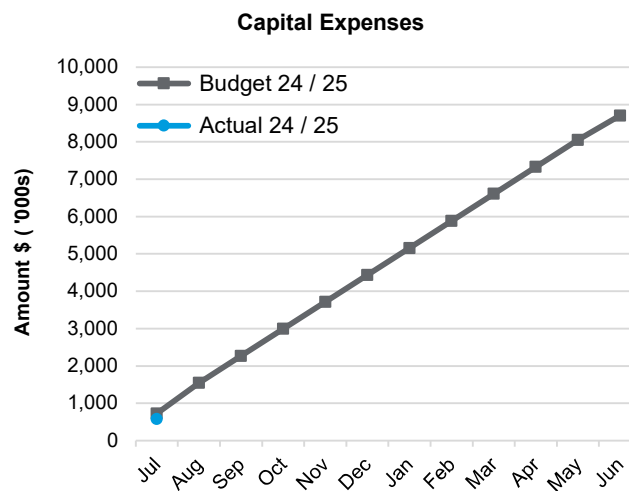
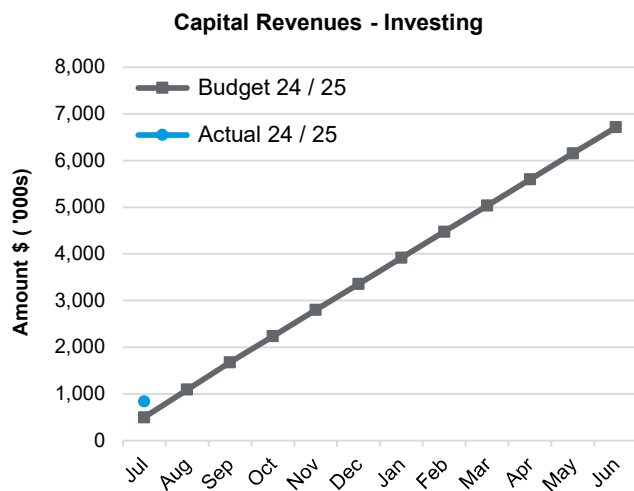
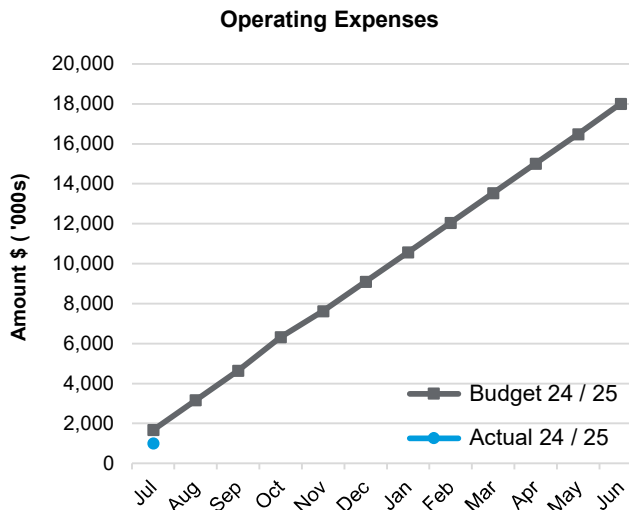
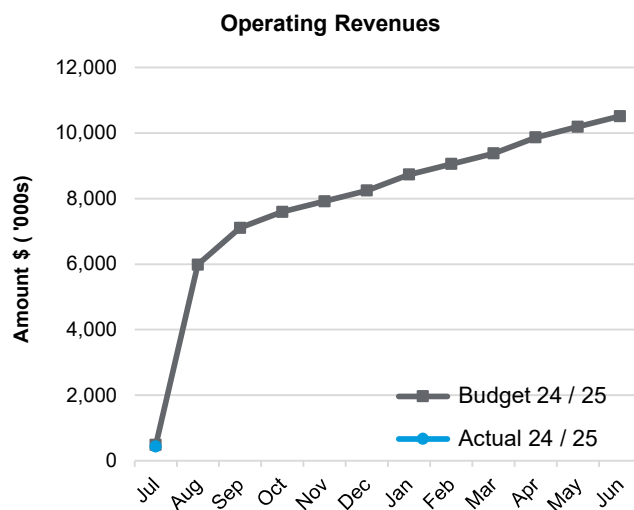
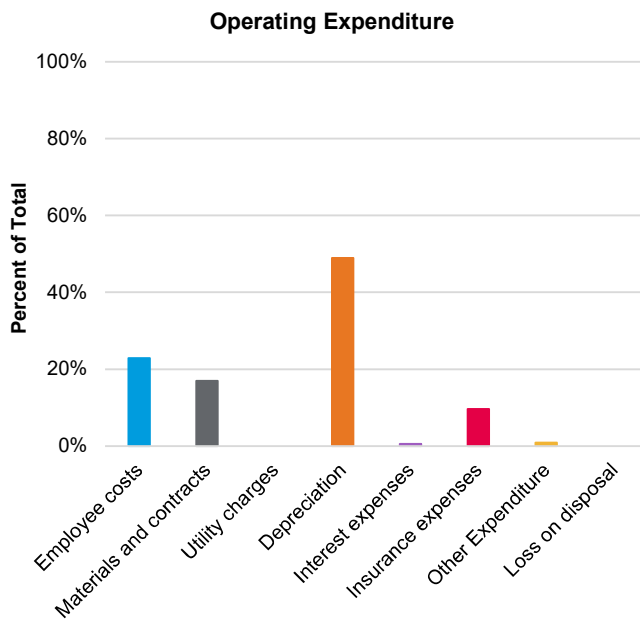
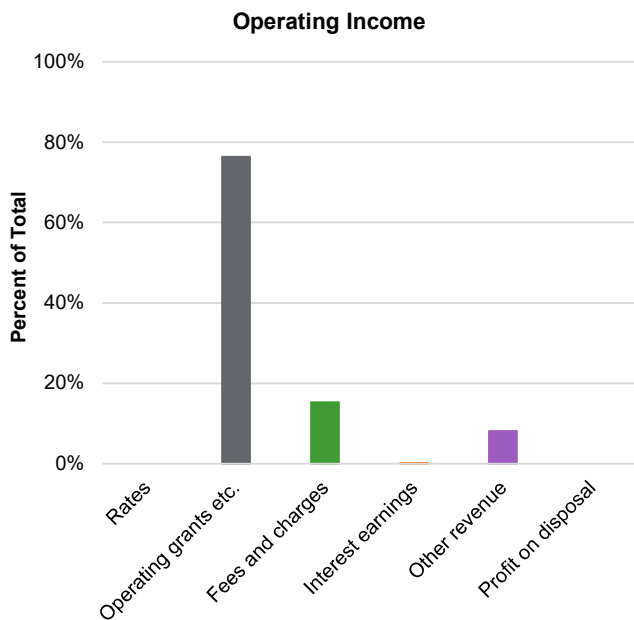
**Financial Position**

<b>Account</b>	<b>Difference to Prior Year %</b>	<b>Current Year 31 Jul 24 \$</b>	<b>Prior Year 31 Jul 23 \$</b>
Adjusted net current assets	(335%)	5,588,849	(1,667,221)
Cash and equivalent - unrestricted	(930%)	7,703,574	(828,371)
Cash and equivalent - restricted	0%	3,896,899	9,677,920
Receivables - rates	43%	(13,806)	(32,391)
Receivables - other	117%	6,405	5,465
Payables	129%	2,535,963	1,970,065

% - Compares current YTD actuals to prior year actuals

**SHIRE OF MURCHISON**  
**MONTHLY FINANCIAL REPORT**  
For the Period Ending 31 July 2024  
SUMMARY GRAPHS

17.2.1 - September 2024



**SHIRE OF MURCHISON**  
**STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ending 31 July 2024  
**NATURE OR TYPE**

**17.2.1 - September 2024**

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %	Var
<b>Revenue from Operating Activities</b>							
Rates	10	799,547	-	-	-		
Grants, subsidies and contributions	12(a)	8,582,301	392,880	<b>329,862</b>	<b>(63,018)</b>	<b>(16%)</b>	▼
Fees and charges		595,473	49,621	<b>66,195</b>	16,574	33%	▲
Interest earnings		144,639	11,741	<b>691</b>	<b>(11,050)</b>	<b>(94%)</b>	▼
Other revenue		394,846	32,753	<b>35,124</b>	2,371	7%	
Profit on disposal of assets	8	-	-	-	-		
		<b>10,516,806</b>	<b>486,995</b>	<b>431,872</b>			
<b>Expenditure from Operating Activities</b>							
Employee costs		<b>(1,486,400)</b>	<b>(174,202)</b>	<b>(230,114)</b>	<b>(55,912)</b>	<b>(32%)</b>	▼
Materials and contracts		<b>(10,394,264)</b>	<b>(861,690)</b>	<b>(170,813)</b>	690,877	80%	▲
Depreciation on non-current assets		<b>(5,647,126)</b>	<b>(470,575)</b>	<b>(492,004)</b>	<b>(21,429)</b>	<b>(5%)</b>	
Finance cost		<b>(57,896)</b>	<b>(922)</b>	<b>(5,570)</b>	<b>(4,648)</b>	<b>(504%)</b>	
Insurance expenses		<b>(238,703)</b>	<b>(152,028)</b>	<b>(97,014)</b>	55,014	36%	▲
Other expenditure		<b>(186,207)</b>	<b>(14,429)</b>	<b>(9,436)</b>	4,993	35%	
Loss on disposal of assets	8	-	-	-	-		
		<b>(18,010,596)</b>	<b>(1,673,846)</b>	<b>(1,004,951)</b>			
<b>Excluded Non-cash Operating Activities</b>							
Depreciation and amortisation		5,647,126	470,575	<b>492,004</b>			
Movement in Employee Benefits		-	-	-			
(Profit) / loss on asset disposal		-	-	-			
<b>Net Amount from Operating Activities</b>		<b>(1,846,665)</b>	<b>(716,276)</b>	<b>(81,075)</b>			
<b>Investing Activities</b>							
<b>Inflows from Investing Activities</b>							
Capital grants, subsidies and contributions	12(b)	6,711,444	559,283	<b>840,000</b>	280,717	50%	▲
Proceeds from disposal of assets	8	-	-	-	-		
		<b>6,711,444</b>	<b>559,283</b>	<b>840,000</b>			
<b>Outflows from Investing Activities</b>							
Land and buildings	9(a)	<b>(215,000)</b>	<b>(17,916)</b>	<b>(38,693)</b>	<b>(20,777)</b>	<b>(116%)</b>	▼
Plant and equipment	9(c)	<b>(5,000)</b>	<b>(416)</b>	<b>(327)</b>	89	21%	
Furniture and equipment	9(b)	<b>(43,000)</b>	<b>(3,582)</b>	-	3,582	100%	
Infrastructure - roads	9(d)	<b>(5,592,923)</b>	<b>(457,877)</b>	<b>(223,073)</b>	234,804	51%	▲
Infrastructure - bridges	9(e)	-	-	-	-		
Infrastructure - other	9(e)	<b>(2,843,702)</b>	<b>(236,971)</b>	<b>(314,804)</b>	<b>(77,833)</b>	<b>(33%)</b>	
		<b>(8,699,625)</b>	<b>(716,762)</b>	<b>(576,897)</b>			
<b>Net Amount from Investing Activities</b>		<b>(1,988,180)</b>	<b>(157,479)</b>	<b>263,103</b>			
<b>Financing Activities</b>							
<b>Inflows from Financing Activities</b>							
Transfer from reserves	7	4,932,788	4,684,983	-	<b>(4,684,983)</b>	100%	
		<b>4,932,788</b>	<b>4,684,983</b>	-			
<b>Outflows from Financing Activities</b>							
Repayment of debentures	11(a)	<b>(192,531)</b>	-	-	-		
Transfer to reserves	7	<b>(2,600,786)</b>	<b>(1,581,383)</b>	<b>(384)</b>	1,580,999	100%	▲
		<b>(2,793,317)</b>	<b>(1,581,383)</b>	<b>(384)</b>			
<b>Net Amount from Financing Activities</b>		<b>2,139,471</b>	<b>3,103,600</b>	<b>(384)</b>			
<b>Movement in Surplus or Deficit</b>							
<b>Opening Funding Surplus / (Deficit)</b>							
Amount attributable to operating activities	3	1,768,357	1,768,357	<b>5,407,205</b>			
Amount attributable to operating activities		<b>(1,846,665)</b>	<b>(716,276)</b>	<b>(81,075)</b>			
Amount attributable to investing activities		<b>(1,988,180)</b>	<b>(157,479)</b>	<b>263,103</b>			
Amount attributable to financing activities		2,139,471	3,103,600	<b>(384)</b>			
<b>Closing Surplus / (Deficit)</b>	3	<b>72,983</b>	<b>3,998,202</b>	<b>5,588,849</b>			

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

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



**SHIRE OF MURCHISON**  
**STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ending 31 July 2024  
**REPORTING PROGRAM**

**17.2.1 - September 2024**

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %
<b>Revenue from Operating Activities</b>						
Governance		56,000	4,665	1,183	(3,482)	(75%)
General purpose funding		1,598,966	174,982	691	(174,291)	(100%)
Law, order and public safety		19,620	1,634	157	(1,478)	(90%)
Housing		-	-	3,462	3,462	
Recreation and culture		3,192	260	1,132	872	335%
Transport		7,775,034	216,791	323,948	107,157	49%
Economic services		962,163	80,178	95,987	15,809	20%
Other property and services		101,830	8,485	5,312	(3,173)	(37%)
		<b>10,516,806</b>	<b>486,995</b>	<b>431,873</b>		
<b>Expenditure from Operating Activities</b>						
Governance		(764,616)	(181,123)	(87,136)	93,987	52%
General purpose funding		(50,981)	(4,247)	(5,447)	(1,200)	(28%)
Law, order and public safety		(76,155)	(11,298)	(10,673)	625	6%
Health		(67,647)	(5,384)	(6,335)	(951)	(18%)
Education and welfare		(7,124)	(551)	-	551	100%
Housing		(20,000)	(1,628)	(10,833)	(9,205)	(565%)
Community amenities		(164,250)	(12,834)	(16,292)	(3,458)	(27%)
Recreation and culture		(535,411)	(44,588)	(59,040)	(14,452)	(32%)
Transport		(14,049,677)	(1,183,412)	(594,826)	588,586	50%
Economic services		(2,177,905)	(181,437)	(197,402)	(15,965)	(9%)
Other property and services		(96,830)	(47,344)	(16,968)	30,376	64%
		<b>(18,010,596)</b>	<b>(1,673,846)</b>	<b>(1,004,951)</b>		
<b>Excluded Non-cash Operating Activities</b>						
Depreciation and amortisation		5,647,126	470,575	492,004		
Movement in Employee Benefits		-	-	-		
(Profit) / loss on asset disposal	8	-	-	-		
<b>Net Amount from Operating Activities</b>		<b>(1,846,665)</b>	<b>(716,276)</b>	<b>(81,075)</b>		
<b>Investing Activities</b>						
<b>Inflows from Investing Activities</b>						
Capital grants, subsidies and contributions	12(b)	6,711,444	559,283	840,000	280,717	50%
Proceeds from disposal of assets	8	-	-	-	-	
		<b>6,711,444</b>	<b>559,283</b>	<b>840,000</b>		
<b>Outflows from Investing Activities</b>						
Land and buildings	9(a)	(215,000)	(17,916)	(38,693)	(20,777)	(116%)
Plant and equipment	9(c)	(5,000)	(416)	(327)	89	21%
Furniture and equipment	9(b)	(43,000)	(3,582)	-	3,582	100%
Infrastructure - roads	9(d)	(5,592,923)	(457,877)	(223,073)	234,804	51%
Infrastructure - other	9(e)	(2,843,702)	(236,971)	(314,804)	(77,833)	(33%)
		<b>(8,699,625)</b>	<b>(716,762)</b>	<b>(576,897)</b>		
<b>Net Amount from Investing Activities</b>		<b>(1,988,180)</b>	<b>(157,479)</b>	<b>263,103</b>		
<b>Financing Activities</b>						
<b>Inflows from Financing Activities</b>						
Transfer from reserves	7	4,932,788	4,684,983	-	(4,684,983)	(100%)
		<b>4,932,788</b>	<b>4,684,983</b>	<b>-</b>		
<b>Outflows from Financing Activities</b>						
Repayment of debentures	11(a)	(192,531)	-	-	-	
Transfer to reserves	7	(2,600,786)	(1,581,383)	(384)	1,580,999	100%
		<b>(2,793,317)</b>	<b>(1,581,383)</b>	<b>(384)</b>		
<b>Net Amount from Financing Activities</b>		<b>2,139,471</b>	<b>3,103,600</b>	<b>(384)</b>		
<b>Movement in Surplus or Deficit</b>						
<b>Opening Funding Surplus / (Deficit)</b>						
Amount attributable to operating activities	3	1,768,357	1,768,357	5,407,205		
Amount attributable to investing activities		(1,846,665)	(716,276)	(81,075)		
Amount attributable to financing activities		(1,988,180)	(157,479)	263,103		
		2,139,471	3,103,600	(384)		
<b>Closing Funding Surplus / (Deficit)</b>	3	<b>72,983</b>	<b>3,998,202</b>	<b>5,588,850</b>		

**SHIRE OF MURCHISON**  
**STATEMENT OF FINANCIAL POSITION**  
For the Period Ending 31 July 2024

**17.2.1 - September 2024**

	<u>NOTE</u>	<u>FY 2024</u> <u>31 July 2024</u> \$	<u>FY 2024</u> <u>30 June 2024</u> \$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	4	11,600,473	8,523,978
Trade and other receivables	5	54,708	3,462,210
Inventories		210,046	231,074
Other assets	7	0	0
<b>TOTAL CURRENT ASSETS</b>		<b>11,865,228</b>	<b>12,217,262</b>
<b>NON-CURRENT ASSETS</b>			
Other financial assets		20,372	20,372
Property, plant and equipment	9	13,377,230	13,117,205
Infrastructure	9	96,983,464	97,158,597
<b>TOTAL NON-CURRENT ASSETS</b>		<b>110,381,067</b>	<b>110,296,174</b>
<b>TOTAL ASSETS</b>		<b>122,246,295</b>	<b>122,513,436</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	14	777,348	1,311,410
Other liabilities		1,602,131	1,602,131
Borrowings	11(a)	192,531	192,531
Employee related provisions		246,429	246,429
<b>TOTAL CURRENT LIABILITIES</b>		<b>2,818,439</b>	<b>3,352,501</b>
<b>NON-CURRENT LIABILITIES</b>			
Borrowings	11(a)	1,341,307	1,341,307
Employee related provisions		60,087	60,087
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>1,401,394</b>	<b>1,401,394</b>
<b>TOTAL LIABILITIES</b>		<b>4,219,833</b>	<b>4,753,895</b>
<b>NET ASSETS</b>		<b>118,026,462</b>	<b>117,759,541</b>
<b>EQUITY</b>			
Retained surplus		34,716,232	33,355,412
Reserve accounts	7	3,895,161	4,989,061
Revaluation surplus		79,415,068	79,415,068
<b>TOTAL EQUITY</b>		<b>118,026,462</b>	<b>117,759,541</b>

## SHIRE OF MURCHISON

## STATEMENT OF CAPITAL ACQUISITIONS AND FUNDING

For the Period Ending 31 July 2024

## CAPITAL ACQUISITIONS AND FUNDING

Asset Group	Note	Annual Budget \$	YTD Actual Total \$
Land and buildings	9(a)	215,000	38,693
Plant and equipment	9(c)	5,000	327
Furniture and equipment	9(b)	43,000	-
Infrastructure - roads	9(d)	5,592,923	223,073
Infrastructure - other	9(e)	2,843,702	314,804
<b>Total Capital Expenditure</b>		<b>8,699,625</b>	<b>576,897</b>

<b>Capital Acquisitions Funded by:</b>			
Capital grants and contributions		6,711,444	840,000
Borrowings		-	-
Other (disposals and c/fwd)		-	-
Council contribution - from reserves		600,000	-
Council contribution - operations		1,388,180	(263,103)
<b>Total Capital Acquisitions Funding</b>		<b>8,699,625</b>	<b>576,897</b>

## SHIRE OF MURCHISON

## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 July 2024

**1. SIGNIFICANT ACCOUNTING POLICIES**

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

The material variance adopted by the Shire of Murchison for the 2024/25 year is \$10,000 or 10%, whichever is greater. Items considered to be of material variance are disclosed in Note 2.

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

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

**Preparation**

Prepared by: Bertus Lochner  
Reviewed by: Travis Bate  
Date prepared: 19 Sep 24

**(a) Basis of Preparation**

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

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

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

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

**(b) The Local Government Reporting Entity**

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

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

**(c) Rounding of Amounts**

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

**SHIRE OF MURCHISON****NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY****For the Period Ending 31 July 2024****1. SIGNIFICANT ACCOUNTING POLICIES (Continued)****(d) Goods and Services Tax (GST)**

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

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

**(e) Superannuation**

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

**(f) Cash and Cash Equivalents**

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

**(g) Financial Assets at Amortised Cost**

The Shire classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

**(h) Inventories****General**

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

**Land Held for Resale**

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

**(i) Trade and Other Receivables**

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

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

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

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

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

**SHIRE OF MURCHISON**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 July 2024**

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

**(j) Fixed Assets**

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

**Recognition of Assets**

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

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

**Gains and Losses on Disposal**

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

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

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

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

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

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

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

**SHIRE OF MURCHISON**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 July 2024**

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

**(l) Trade and Other Payables**

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

**(m) Prepaid Rates**

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

**(n) Employee Benefits**

**Short-term employee benefits**

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

**Other long-term employee benefits**

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

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

**(o) Interest-bearing Loans and Borrowings**

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

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

**Borrowing Costs**

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

**(p) Provisions**

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

**(q) Contract Liabilities**

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

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

**(r) Current and Non-current Classification**

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

**(p) Nature or Type Classifications****Rates**

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

**Grants, Subsidies and Contributions**

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

**Capital Grants, Subsidies and Contributions**

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

**Revenue from Contracts with Customers**

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

**Profit on Asset Disposal**

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

**Fees and Charges**

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

**Service Charges**

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

**Interest Earnings**

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



**Other Revenue / Income**

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

**Employee Costs**

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

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

For the Period Ending 31 July 2024

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)****Other Revenue / Income**

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

**Employee Costs**

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

**(p) Nature or Type Classifications (Continued)****Materials and Contracts**

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

**Utilities (Gas, Electricity, Water, etc.)**

Expenditures made to the respective agencies for the provision of power, gas, water and communication expenses. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

**Insurance**

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

**Loss on Asset Disposal**

Loss on the disposal of fixed assets.

**Depreciation on Non-current Assets**

Depreciation expense raised on all classes of assets.

**Finance Cost**

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

**Other Expenditure**

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

**SHIRE OF MURCHISON****NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY****For the Period Ending 31 July 2024****1. SIGNIFICANT ACCOUNTING POLICIES (Continued)****(q) Program Classifications (Function / Activity)**

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

**GOVERNANCE**

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

**GENERAL PURPOSE FUNDING**

Rates, general purpose government grants and interest revenue.

**LAW, ORDER AND PUBLIC SAFETY**

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

**HEALTH**

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

**EDUCATION AND WELFARE**

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

**HOUSING**

Provision and maintenance of staff housing.

**COMMUNITY AMENITIES**

Maintain a refuse site for the settlement.

**RECREATION AND CULTURE**

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

**TRANSPORT**

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

**ECONOMIC SERVICES**

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

**OTHER PROPERTY AND SERVICES**

Private works operations, plant repairs and operation costs.

## SHIRE OF MURCHISON

## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 July 2024

## 1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

## (r) Revenue Recognition Policy

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

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

## SHIRE OF MURCHISON

## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 July 2024

## 1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

## (r) Revenue Recognition Policy (Continued)

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

## 2. EXPLANATION OF MATERIAL VARIANCES

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

The material variance adopted by Council for the 2023/24 year is \$10,000 and 10%.

Nature or Type Operating Revenues	Var \$	Var %	Var	Timing / Permanent	Explanation of Variance
Grants, Subsidies and Contributions	(63,018)	(16%)	▼	Timing	Main contribution to difference relates to flood damage timing of claims opposed to budget profile. See Note 12 for further detail.
Fees and Charges	16,574	33%	▲	Timing	Mostly related to Roadhouse Fuel Sales which are \$11,000 over budget.
Interest earnings	(11,050)	(94%)	▼	Timing	Timing of quarterly earnings on Term Deposit Reserve bank account.
Capital Operating Grants, Subsidies and Contributions	280,717	50%	▲	Timing	Relates to timing of budget profile, refer note 12 for breakdown.

## Operating Expense

Employee Costs	(55,912)	(32%)	▼	Timing	YTD above budget. 2024 year end adjustments pending.
Materials and contracts	690,877	80%	▲	Timing	Mainly due to timing of Flood Damage works on rain events March 2022 and February 2021 (\$470K) , SLA Road Maintenance (\$146K), General Road Maintenance (\$18K).
Insurance Expenses	55,014	36%	▲	Timing	Timing of budget profile.
Other expenditure	4,993	35%		Timing	Timing differences in relation to payment of member costs.

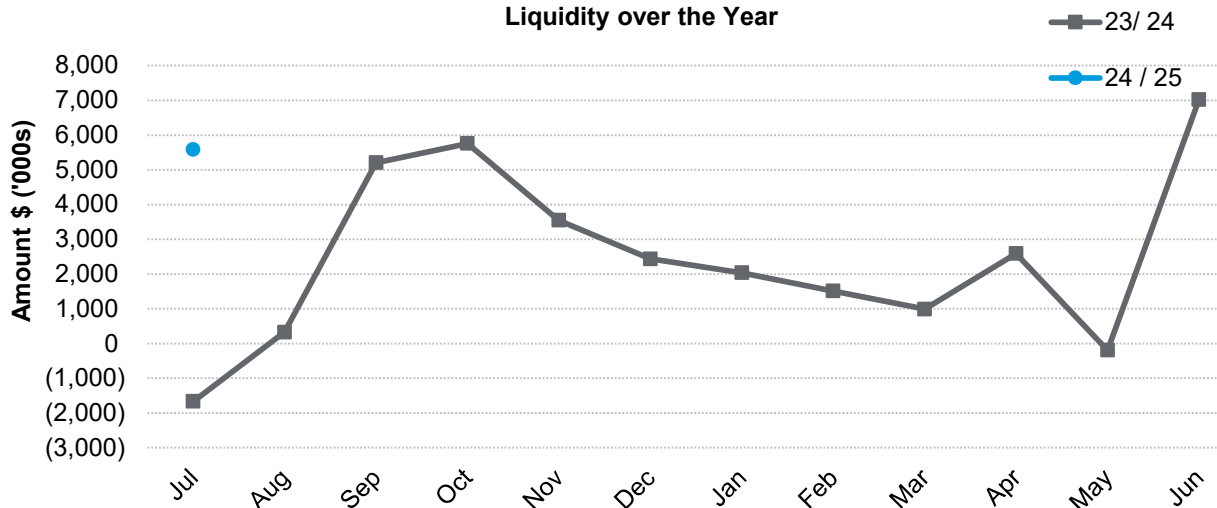
**SHIRE OF MURCHISON**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ending 31 July 2024

**17.2.1 - September 2024**

**3. NET CURRENT FUNDING POSITION**

	Note	Current Month 31 Jul 24 \$	Prior Year Closing 30 Jun 24 \$	This Time Last Year 31 Jul 23 \$
<b>Current Assets</b>				
Cash unrestricted	4	7,703,574	4,627,463	(828,371)
Cash restricted	4	3,896,899	3,896,516	9,677,920
Receivables - rates	6(a)	(13,806)	(14,723)	(32,391)
Receivables - sundry	6(b)	6,405	3,446,102	5,465
Receivables - other		34,357	2,278	597,188
Provision for doubtful debts		(8,295)	(8,295)	(16,493)
Contract assets		-	-	182,020
Inventories		210,046	231,074	199,873
<b>Total Current Assets</b>		<b>11,829,180</b>	<b>12,180,414</b>	<b>9,785,212</b>
<b>Current Liabilities</b>				
Payables - sundry		(120,457)	(394,291)	(603,725)
Payables - other		(20,181)	(294,321)	(53,826)
PAYG Tax withheld		(45,886)	(32,212)	(121,285)
Accrued salaries and wages		-	-	(41,429)
Accrued expenses		(38,750)	(38,750)	-
Accrued interest on loans		-	-	(6,492)
Trust Liability		49	49	49
Deposits and bonds		(157,204)	(156,604)	(157,860)
Contract liabilities		(1,602,131)	(1,602,131)	(377,174)
Murchison Community Fund		(358,872)	(358,434)	(419,290)
Loan liabilities	11(a)	(192,531)	(192,531)	(189,033)
<b>Total Payables</b>		<b>(2,535,963)</b>	<b>(3,069,225)</b>	<b>(1,970,065)</b>
Provisions		(246,429)	(246,429)	(183,760)
<b>Total Current Liabilities</b>		<b>(2,782,392)</b>	<b>(3,315,653)</b>	<b>(2,153,825)</b>
Less: cash reserves	7	(3,896,899)	(3,896,516)	(9,677,920)
Less: movement in provisions (non current)		246,429	246,429	183,760
Add: Disposal of Asset TBA		-	-	6,519
Add: Loan principal (current)		192,531	192,531	189,033
<b>Net Funding Position - Surplus / (Deficit)</b>		<b>5,588,849</b>	<b>5,407,205</b>	<b>(1,667,221)</b>

**Liquidity over the Year**



## SHIRE OF MURCHISON

## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 July 2024

## 4. CASH AND FINANCIAL ASSETS

	Unrestricted	Restricted	Total	Institution	Interest	Maturity
	\$	\$	Amount		Rate	Date
Cash			\$		%	
Murchison Community Fund	358,872		358,872	Westpac	Variable	N/A
Municipal	6,968,951		6,968,951	Westpac	Variable	N/A
Cash On Hand	445		445	Cash on hand	Nil	N/A
Muni Short Term Investment	156,299		156,299	Westpac	Variable	N/A
Roadhouse	211,600		211,600	Westpac	Variable	N/A
CSIRO	7,408		7,408	Westpac	Variable	N/A
Reserve Funds		3,896,899	3,896,899	Westpac	Variable	N/A
<b>Total Cash and Financial Assets</b>	<b>7,703,574</b>	<b>3,896,899</b>	<b>11,600,473</b>			

## 5. TRUST FUND

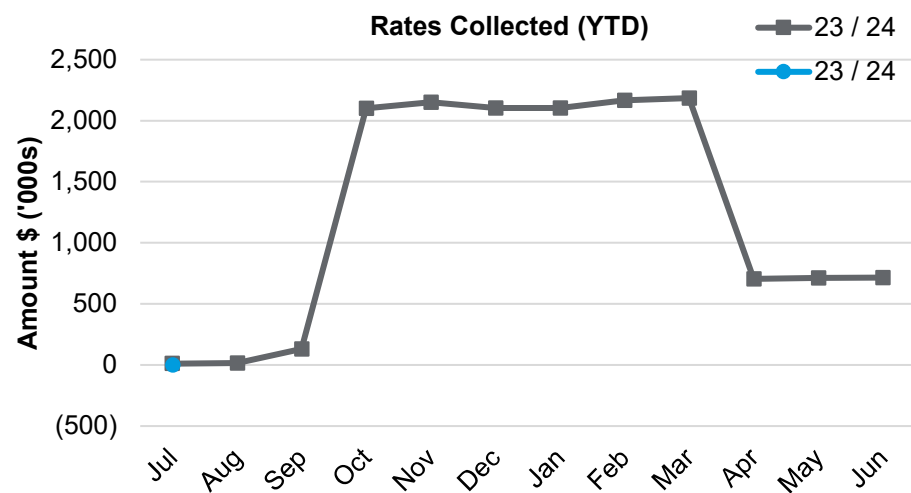
There are no funds held at balance date over which the Shire has no control

**SHIRE OF MURCHISON**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 July 2024**

**6. RECEIVABLES**

**(a) Rates Receivable**

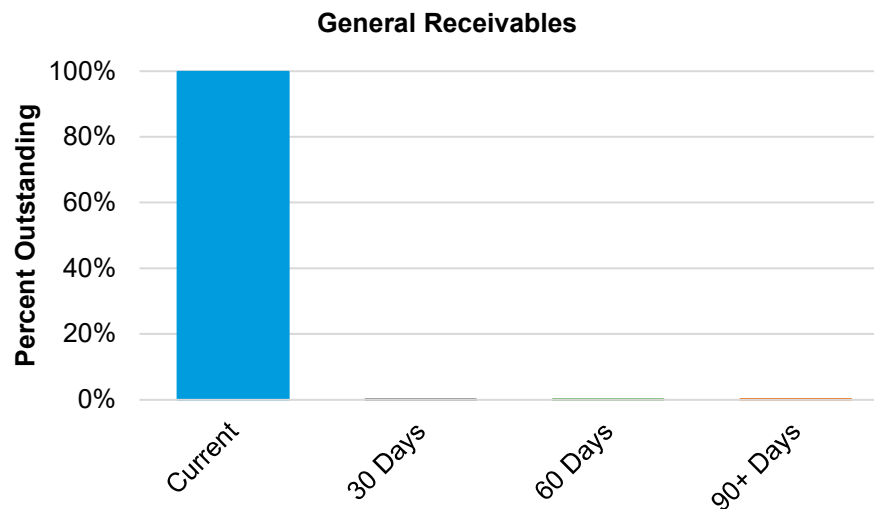
	31 Jul 24
	\$
Rates receivables	(13,806)
<b>Total Rates Receivable Outstanding</b>	<b>(13,806)</b>
Closing balances - prior year	(14,723)
Rates levied this year	-
Closing balances - current month	13,806
<b>Total Rates Collected to Date</b>	<b>(917)</b>



**Comments / Notes**

**(b) General Receivables**

	31 Jul 24
	\$
Current	3,439,817
30 Days	800
60 Days	600
90+ Days	4,885
<b>Total General Receivables Outstanding</b>	<b>3,446,102</b>



**Comments / Notes**

Amounts shown above include GST (where applicable)



## SHIRE OF MURCHISON

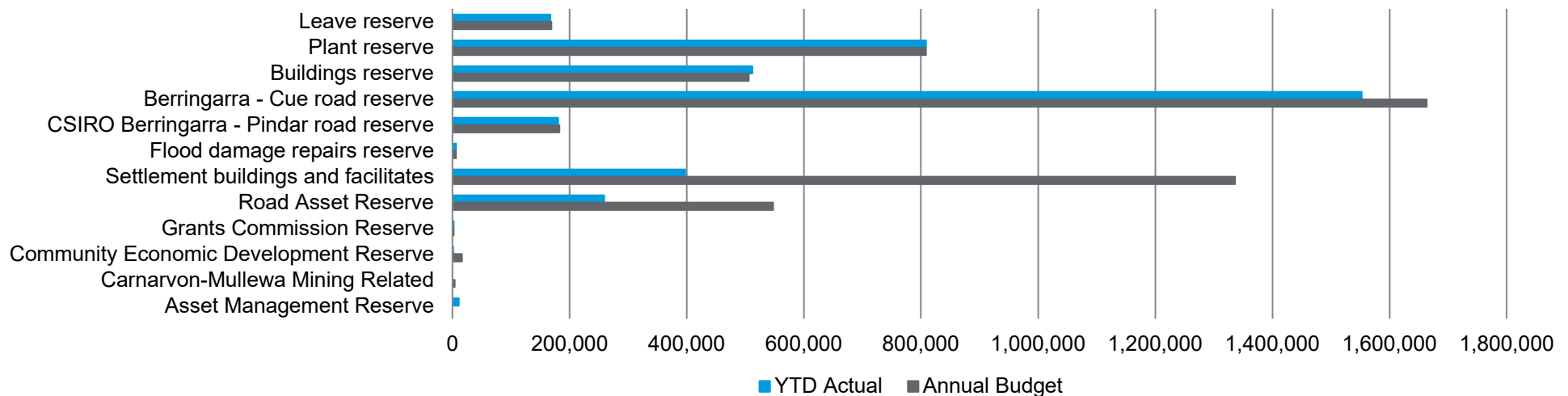
## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 July 2024

## 7. CASH BACKED RESERVES

Restricted by council:	Annual Budget				YTD Actual			
	Balance 01 Jul 24 \$	Transfers from \$	Transfer to \$	Balance 30 Jun 25 \$	Balance 01 Jul 24 \$	Transfers from \$	Transfer to \$	Balance 31 Jul 24 \$
<b>Reserve Name</b>								
Leave reserve	166,950	-	1,958	168,908	166,950	-	50	167,000
Plant reserve	808,758	-	-	808,758	808,758	-	-	808,758
Buildings reserve	505,854	-	-	505,854	511,858	-	155	512,013
Berringarra - Cue road reserve	1,552,455	-	110,867	1,663,322	1,552,454	-	-	1,552,454
CSIRO Berringarra - Pindar road reserve	180,329	-	2,114	182,443	180,329	-	54	180,383
Flood damage repairs reserve	5,968	-	-	5,968	5,969	-	-	5,969
Settlement buildings and facilities	397,111	(600,000)	1,539,092	1,336,203	397,112	-	120	397,232
Road Asset Reserve	258,912	-	288,306	547,218	258,912	-	-	258,912
Grants Commission Reserve	4,334,805	(4,332,788)	-	2,017	2,015	-	1	2,016
Community Economic Development Reserve	1,335	-	14,849	16,184	1,348	-	0	1,348
Carnarvon-Mullewa Mining Related	-	-	3,600	3,600	-	-	-	-
Asset Management Reserve	-	-	-	-	10,804	-	3	10,807
Museum Reserve	-	-	-	-	-	-	-	-
Workforce Accommodation Reserve	-	-	640,000	640,000	-	-	-	-
<b>Total Cash Backed Reserves</b>	<b>8,212,477</b>	<b>(4,932,788)</b>	<b>2,600,786</b>	<b>5,880,475</b>	<b>3,896,509</b>	<b>-</b>	<b>384</b>	<b>3,896,893</b>

Annual Budget v YTD Actual



**SHIRE OF MURCHISON**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ending 31 July 2024

**8. DISPOSAL OF ASSETS**

**Annual Budget**

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

**YTD Actual**

	<b>WDV</b>	<b>Proceeds</b>	<b>Profit</b>	<b>(Loss)</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Other Property &amp; Services</b>				
<b>Plant and Equipment</b>				
John Deere Grader	-	-	-	
Isuzu Truck	-	-	-	-
2013 Isuzu Truck	-	-	-	
Various Plant & Equipment	-	-	-	-
<b>Total Disposal of Assets</b>	-	-	-	-
<b>Total Profit or (Loss)</b>				-

SHIRE OF MURCHISON  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 For the Period Ending 31 July 2024

9. CAPITAL ACQUISITIONS

(a) Land and Buildings	Funding Source	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$	% Complete
<b>Recreation &amp; Culture</b>						
	Sports Club Access Upgrade	37,500	3,125	-	3,125	0%
	Community / Sports Centre Refurbishments	27,500	2,291	-	2,291	0%
<b>Economic Services</b>						
	Tour Area Prom Buildings & Improvements	150,000	12,500	38,693	(26,193)	26%
<b>Total Land and Buildings</b>		<b>215,000</b>	<b>17,916</b>	<b>38,693</b>	<b>(20,777)</b>	

(b) Furniture & Equipment	Funding Source	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$	% Complete
	Council Chambers Communications Gear/Tables	8,000	666	-	666	0%
<b>Housing</b>						
	Staff Housing Furniture & Equipment	10,000	833	-	833	100%
<b>Economic Services</b>						
	Capex - Washing Machines	15,000	1,250	-	1,250	0%
	Roadhouse Appliances	10,000	833	-	833	0%
<b>Total Furniture &amp; Equipment</b>		<b>43,000</b>	<b>3,582</b>	<b>-</b>	<b>3,582</b>	

(c) Plant and Equipment	Funding Source	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$	% Complete
<b>Other Property &amp; Services</b>						
	Mechanical Tools & Equipment	5,000	416	327	89	7%
<b>Total Plant and Equipment</b>		<b>5,000</b>	<b>416</b>	<b>327</b>	<b>89</b>	

9. CAPITAL ACQUISITIONS (Continued)

(d) Infrastructure - Roads	Funding Source	Annual Budget	YTD Budget	YTD Actual	YTD Variance	% Complete
Transport		\$	\$	\$	\$	
Roads Construction General		609,466	50,787	-	50,787	0%
Beri-Pindar Rd - Resheet Incl Floodway Sections		343,728	28,644	-	28,644	0%
Reseal Works		98,298	-	-	-	0%
SKA Route General Construction Works		2,429,461	202,454	73,454	129,000	3%
Carn- Mullewa Rd		666,353	55,527	149,618	(94,091)	22%
Carn-Mull Rd CGG Section Construction Works		900,000	75,000	-	75,000	0%
Resheet Works General		43,571	3,630	-	3,630	0%
Mulga Cr Reconstruct & Two Coat Seal		308,269	25,688	-	25,688	0%
Beri-Byro Rd Sections 69.99-87.70		122,749	10,229	-	10,229	0%
Capex Grids General		71,029	5,918	-	5,918	0%
		<b>5,592,923</b>	<b>457,877</b>	<b>223,073</b>	<b>234,804</b>	
<b>Total Infrastructure - Roads</b>		<b>5,592,923</b>	<b>457,877</b>	<b>223,073</b>	<b>234,804</b>	
(e) Infrastructure - Other	Funding Source	Annual Budget	YTD Budget	YTD Actual	YTD Variance	% Complete
Recreation & Culture		\$	\$	\$	\$	
J Capex - Playground Upgrade		25,000	2,083	-	2,083	0%
Community Splash Pool		630,000	52,500	110,181	(57,681)	17%
<b>Economic Services</b>						
Caravan Park Pool Construction		1,250,000	104,166	204,623	(100,457)	16%
Caravan Park Internal Roads		28,702	2,390	-	2,390	0%
Improvements To drinking Water reticulation		620,000	51,666	-	51,666	0%
Power Supply Capital		150,000	12,500	-	12,500	0%
Power Supply Upgrade		140,000	11,666	-	11,666	0%
<b>Community Amenities</b>						
<b>Total Infrastructure - Other</b>		<b>2,843,702</b>	<b>236,971</b>	<b>314,804</b>	<b>(77,833)</b>	
<b>Total Capital Expenditure</b>		<b>8,699,625</b>	<b>716,762</b>	<b>576,897</b>	<b>139,865</b>	

## SHIRE OF MURCHISON

## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 July 2024

## 10. RATING INFORMATION

	Rateable Value \$	Rate in \$	Number of Properties #	Annual Budget Revenue \$	Rate Revenue \$	Interim Rates CY \$	Interim Rates PY \$	YTD Actual Revenue \$
<b>General Rates</b>								
UV Pastoral	1,242,527	0.093250	22	115,866	-	-	-	-
UV Mining	2,018,823	0.185500	14	374,492	-	-	-	-
UV Prospecting and exploration	1,545,499	0.185500	59	286,690	-	-	-	-
<b>Total General Rates</b>				<b>777,048</b>	-	-	-	-
<b>Minimum Rates</b>								
UV Pastoral	17,304	900	6	5,400	-	-	-	-
UV Mining	1,753	900	1	900	-	-	-	-
UV Prospecting and exploration	13,680	900	18	16,200	-	-	-	-
<b>Total Minimum Rates</b>				<b>22,500</b>	-	-	-	-
<b>Total General and Minimum Rates</b>				<b>799,548</b>	-	-	-	-
<b>Other Rate Revenue</b>								
Facilities fees (Ex Gratia)								-
<b>Total Rate Revenue</b>				<b>799,548</b>				-

## SHIRE OF MURCHISON

## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 July 2024

## 11. INFORMATION ON BORROWINGS

## (a) Debenture Repayments

## (i) Loan 2 Roadworks in 2020-21

	Annual Budget \$	YTD Budget \$	YTD Actual \$
<b>Transport</b>			
Opening balance	1,533,838	1,533,838	1,533,838
Principal payment	(192,531)	-	-
<b>Principal Outstanding</b>	<b>1,341,307</b>	<b>1,533,838</b>	<b>1,533,838</b>
Finance cost payment	(46,827)	-	-
Service fee			
<b>Total Principal, Finance Cost and Fees Paid</b>	<b>(239,358)</b>	<b>-</b>	<b>-</b>
<b>Total Principal Outstanding</b>	<b>1,341,307</b>	<b>1,533,838</b>	<b>1,533,838</b>
<b>Total Principal Repayments</b>	<b>(192,531)</b>	<b>-</b>	<b>-</b>

**SHIRE OF MURCHISON**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 July 2024**

**12. GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

<b>Program / Details</b>	<b>Grant Provider</b>	<b>Annual Budget \$</b>	<b>YTD Budget \$</b>	<b>YTD Actual \$</b>
<b>General Purpose Funding</b>				
F.A.G Grant - General	WALGGC	548,682	137,170	-
F.A.G. Grant - Roads	WALGGC	104,234	26,058	-
<b>Law, Order and Public Safety</b>				
DFES Operating Grant	DFES	19,520	1,626	157
<b>Transport</b>				
MRWA Direct	MRWA	323,506	26,958	323,506
WANDRRA Flood Damage	MRWA	5,173,528	-	424
MRWA - SKA Roads	MRWA	2,277,000	189,750	-
<b>Economic Services</b>				
Tour Area Prom Revenue		34,000	2,833	464
<b>Other Property &amp; Services</b>				
Diesel Fuel Rebate		101,830	8,485	5,312
<b>Total Grants, Subsidies and Contributions</b>		<b>8,582,301</b>	<b>392,880</b>	<b>329,862</b>

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

<b>Transport</b>				
MRWA Specific	MRWA	600,000	50,000	840,000
Roads to Recovery		995,488	82,957	-
LRCIP		347,504	28,958	-
MRWA - SKA Roads	MRWA	3,662,407	305,200	-
Mining Related Road Contributions		3,600	299	-
<b>Recreation &amp; Culture</b>				
Other Rec & Sport Grants		852,446	71,036	-
<b>Economic Services</b>				
Settlement Infrastructure Grants		250,000	20,833	-
<b>Total Capital Grants, Subsidies and Contributions</b>		<b>6,711,444</b>	<b>559,283</b>	<b>840,000</b>

<b>Total Grants, Subsidies and Contributions</b>	<b>15,293,745</b>	<b>952,163</b>	<b>1,169,862</b>
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**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**

### **MONTHLY FINANCIAL REPORT**

**For the Period Ending 31 August 2024**

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



**General**

Compilation Report

Executive Summary

**Note**

**Financial Statements**

Statement of Financial Activity by Nature or Type

Statement of Financial Activity by Program

Statement of Financial Position

Statement of Capital Acquisitions and Funding

**Notes to the Statement of Financial Activity**

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Net Current Funding Position	Note 3
Cash and Investments	Note 4
Trust Fund	Note 5
Receivables	Note 6
Cash Backed Reserves	Note 7
Capital Disposals	Note 8
Capital Acquisitions	Note 9
Rating Information	Note 10
Information on Borrowings	Note 11
Grants and Contributions	Note 12



**RSM Australia Pty Ltd**

Level 1, 12 Bayly Street Geraldton WA 6530

PO Box 61 Geraldton WA 6531

T +61(0) 8 9920 7400

F +61(0) 8 9920 7450

[www.rsm.com.au](http://www.rsm.com.au)

## **Compilation Report**

### **To the Council**

### **Shire of Murchison**

#### **Scope**

We have compiled the accompanying special purpose financial statements.

The specific purpose for which the special purpose financial report has been prepared is to provide information relating to the financial performance and financial position of the Shire that satisfies the information needs of the Council and the *Local Government Act 1995* and associated regulations.

#### **The responsibility of the Shire**

The Shire is solely responsible for the information contained in the special purpose financial report and have determined that the accounting policies used are consistent and are appropriate to satisfy the requirements of the Council and the *Local Government Act 1995* and associated regulations.

#### **Our responsibility**

On the basis of information provided by the Shire, we have compiled the accompanying special purpose financial statements in accordance with the significant accounting policies adopted as set out in Note 1 to the financial statements and APES 315: Compilation of Financial Information.

Our procedures use accounting expertise to collect, classify and summarise the financial information, which the Management provided, into a financial report. Our procedures do not include any verification or validation procedures. No audit or review has been performed and accordingly no assurance is expressed.

To the extent permitted by law, we do not accept liability for any loss or damage which any person, other than the Shire of Murchison, may suffer arising from negligence on our part.

This report was prepared for the benefit of the Council of the Shire of Murchison and the purpose identified above. We do not accept responsibility to any other person for the content of the report.

Travis Bate  
Signed at GERALDTON

RSM Australia Pty Ltd  
Chartered Accountants

Date 19<sup>th</sup> September 2024

#### **THE POWER OF BEING UNDERSTOOD**

**AUDIT | TAX | CONSULTING**

RSM Australia Pty Ltd is a member of the RSM network and trades as RSM. RSM is the trading name used by the members of the RSM network. Each member of the RSM network is an independent accounting and consulting firm which practices in its own right. The RSM network is not itself a separate legal entity in any jurisdiction.

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

Liability limited by a scheme approved under Professional Standards Legislation

**SHIRE OF MURCHISON**  
**MONTHLY FINANCIAL REPORT**  
**For the Period Ending 31 August 2024**  
**EXECUTIVE SUMMARY**

**Statement of Financial Activity**

Statements are presented on pages 5 and 6 showing a surplus/(deficit) as at 31 August 2024 of \$5,727,239

**Significant Revenue and Expenditure**

**Significant Projects**

	Collected / Completed %	Annual Budget \$	YTD Budget \$	YTD Actual \$
SKA Route General Construction Works	3%	2,429,461	404,908	73,454
Caravan Park Pool Construction	16%	1,250,000	208,332	204,623
Carn-Mull Rd CGG Section Construction Works	0%	900,000	150,000	-
Improvements To drinking Water reticulation	0%	620,000	103,332	23
Carn- Mullewa Rd	40%	666,353	111,054	265,167
	5%	5,199,461	866,572	278,100

**Grants, Subsidies and Contributions**

Grants, subsidies and contributions	6%	8,582,301	5,796,060	511,217
Capital grants, subsidies and contributions	13%	6,711,444	1,118,566	840,000
	9%	15,293,745	6,914,626	1,351,217

**Rates Levied**

	100%	799,547	-	799,525
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% - Compares current YTD actuals to the Annual Budget

**Financial Position**

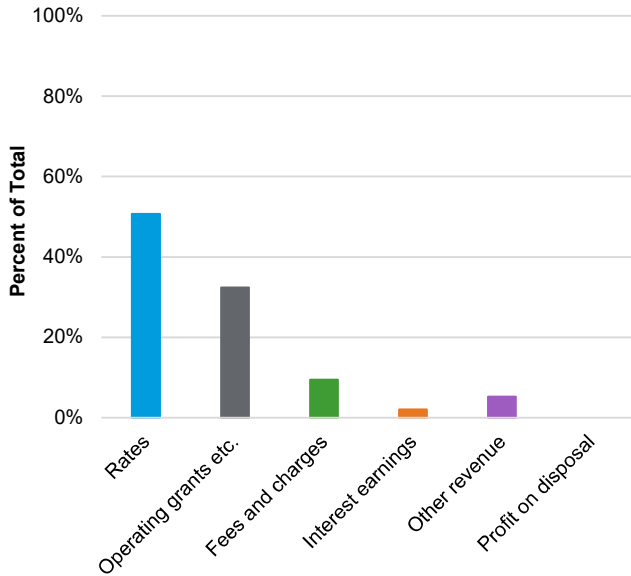
**Account**

	Difference to Prior Year %	Current Year 31 Aug 24 \$	Prior Year 31 Aug 23 \$
Adjusted net current assets	1,524%	5,727,238	375,771
Cash and equivalent - unrestricted	(621%)	7,543,618	(1,214,086)
Cash and equivalent - restricted	0%	3,928,851	9,697,352
Receivables - rates	36%	790,114	2,210,805
Receivables - other	84%	5,385	6,405
Payables	159%	3,025,368	1,898,115

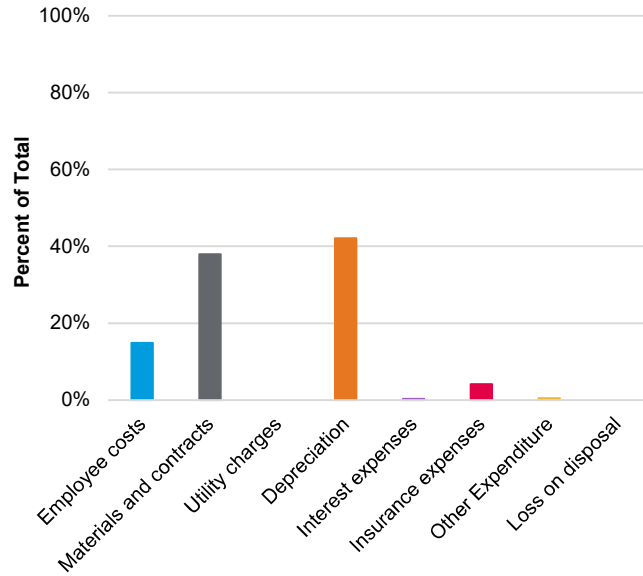
% - Compares current YTD actuals to prior year actuals

**SHIRE OF MURCHISON**  
**MONTHLY FINANCIAL REPORT**  
For the Period Ending 31 August 2024  
**SUMMARY GRAPHS**

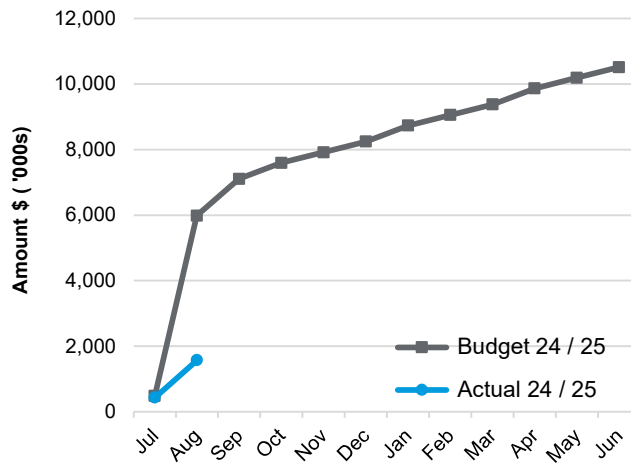
**Operating Income**



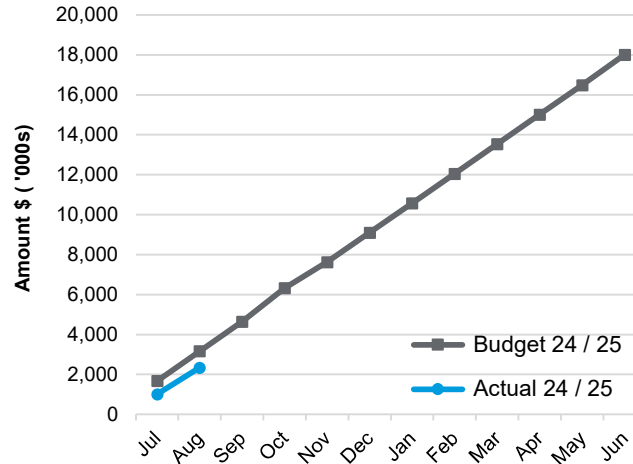
**Operating Expenditure**



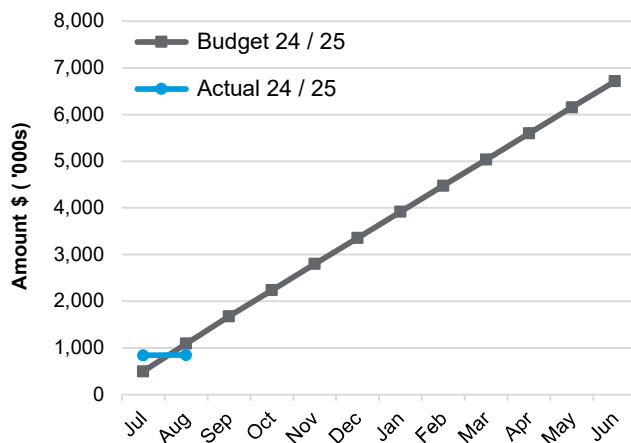
**Operating Revenues**



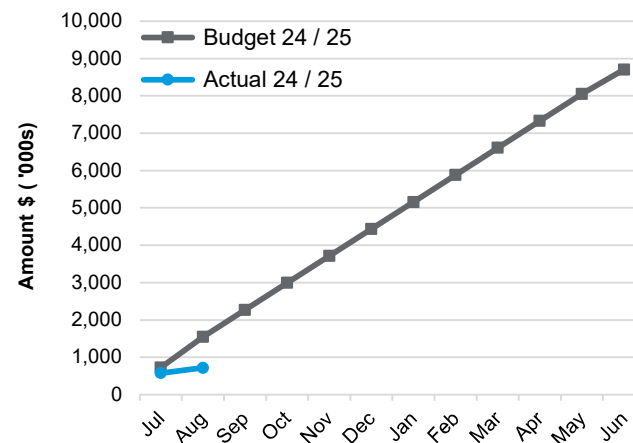
**Operating Expenses**



**Capital Revenues - Investing**



**Capital Expenses**



**SHIRE OF MURCHISON**  
**STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ending 31 August 2024  
**NATURE OR TYPE**

**17.3.1 - September 2024**

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %	Var
<b>Revenue from Operating Activities</b>							
Rates	10	799,547	-	<b>799,525</b>	799,525		▲
Grants, subsidies and contributions	12(a)	8,582,301	5,796,060	<b>511,217</b>	(5,284,843)	(91%)	▼
Fees and charges		595,473	99,242	<b>149,251</b>	50,009	50%	▲
Interest earnings		144,639	23,482	<b>32,989</b>	9,507	40%	
Other revenue		394,846	65,506	<b>82,548</b>	17,042	26%	▲
Profit on disposal of assets	8	-	-	-	-		
		<b>10,516,806</b>	<b>5,984,290</b>	<b>1,575,530</b>			
<b>Expenditure from Operating Activities</b>							
Employee costs		(1,486,400)	(293,404)	<b>(348,550)</b>	(55,146)	(19%)	▼
Materials and contracts		(10,394,264)	(1,736,380)	<b>(886,665)</b>	849,715	49%	▲
Depreciation on non-current assets		(5,647,126)	(941,150)	<b>(984,083)</b>	(42,933)	(5%)	
Finance cost		(57,896)	(1,844)	<b>(6,555)</b>	(4,711)	(255%)	
Insurance expenses		(238,703)	(159,893)	<b>(97,014)</b>	62,879	39%	▲
Other expenditure		(186,207)	(28,858)	<b>(12,362)</b>	16,496	57%	▲
Loss on disposal of assets	8	-	-	-	-		
		<b>(18,010,596)</b>	<b>(3,161,529)</b>	<b>(2,335,230)</b>			
<b>Excluded Non-cash Operating Activities</b>							
Depreciation and amortisation		5,647,126	941,150	<b>984,083</b>			
Movement in Employee Benefits		-	-	-			
(Profit) / loss on asset disposal		-	-	-			
<b>Net Amount from Operating Activities</b>		<b>(1,846,665)</b>	<b>3,763,911</b>	<b>224,383</b>			
<b>Investing Activities</b>							
<b>Inflows from Investing Activities</b>							
Capital grants, subsidies and contributions	12(b)	6,711,444	1,118,566	<b>840,000</b>	(278,566)	(25%)	▼
Proceeds from disposal of assets	8	-	-	<b>6,500</b>	6,500		
		<b>6,711,444</b>	<b>1,118,566</b>	<b>846,500</b>			
<b>Outflows from Investing Activities</b>							
Land and buildings	9(a)	(215,000)	(35,832)	<b>(55,689)</b>	(19,857)	(55%)	▼
Plant and equipment	9(c)	(5,000)	(832)	<b>(9,377)</b>	(8,545)	(1,027%)	
Furniture and equipment	9(b)	(43,000)	(7,164)	-	7,164	100%	
Infrastructure - roads	9(d)	(5,592,923)	(1,014,052)	<b>(338,622)</b>	675,430	67%	▲
Infrastructure - bridges	9(e)	-	-	-	-		
Infrastructure - other	9(e)	(2,843,702)	(473,942)	<b>(314,827)</b>	159,115	34%	
		<b>(8,699,625)</b>	<b>(1,531,822)</b>	<b>(718,515)</b>			
<b>Net Amount from Investing Activities</b>		<b>(1,988,180)</b>	<b>(413,256)</b>	<b>127,985</b>			
<b>Financing Activities</b>							
<b>Inflows from Financing Activities</b>							
Transfer from reserves	7	4,932,788	4,684,983	-	(4,684,983)	100%	
		<b>4,932,788</b>	<b>4,684,983</b>	-			
<b>Outflows from Financing Activities</b>							
Repayment of debentures	11(a)	(192,531)	-	-	-		
Transfer to reserves	7	(2,600,786)	(1,581,383)	<b>(32,335)</b>	1,549,048	98%	▲
		<b>(2,793,317)</b>	<b>(1,581,383)</b>	<b>(32,335)</b>			
<b>Net Amount from Financing Activities</b>		<b>2,139,471</b>	<b>3,103,600</b>	<b>(32,335)</b>			
<b>Movement in Surplus or Deficit</b>							
<b>Opening Funding Surplus / (Deficit)</b>							
Amount attributable to operating activities	3	1,768,357	1,768,357	<b>5,407,205</b>			
Amount attributable to operating activities		(1,846,665)	3,763,911	<b>224,383</b>			
Amount attributable to investing activities		(1,988,180)	(413,256)	<b>127,985</b>			
Amount attributable to financing activities		2,139,471	3,103,600	<b>(32,335)</b>			
<b>Closing Surplus / (Deficit)</b>	3	<b>72,983</b>	<b>8,222,612</b>	<b>5,727,238</b>			

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

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

**SHIRE OF MURCHISON**  
**STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ending 31 August 2024  
**REPORTING PROGRAM**

**17.3.1 - September 2024**

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %
<b>Revenue from Operating Activities</b>						
Governance		56,000	9,330	1,917	(7,413)	(79%)
General purpose funding		1,598,966	186,736	995,743	809,007	433%
Law, order and public safety		19,620	3,268	157	(3,112)	(95%)
Housing		-	-	9,978	9,978	
Recreation and culture		3,192	520	2,299	1,779	342%
Transport		7,775,034	5,607,110	324,663	(5,282,447)	(94%)
Economic services		962,163	160,356	227,371	67,015	42%
Other property and services		101,830	16,970	13,403	(3,568)	(21%)
		<b>10,516,806</b>	<b>5,984,290</b>	<b>1,575,530</b>		
<b>Expenditure from Operating Activities</b>						
Governance		(764,616)	(242,414)	(139,960)	102,454	42%
General purpose funding		(50,981)	(8,494)	(11,020)	(2,526)	(30%)
Law, order and public safety		(76,155)	(17,189)	(16,600)	589	3%
Health		(67,647)	(10,768)	(10,543)	225	2%
Education and welfare		(7,124)	(1,102)	-	1,102	100%
Housing		(20,000)	(3,256)	(24,720)	(21,464)	(659%)
Community amenities		(164,250)	(25,668)	(28,072)	(2,404)	(9%)
Recreation and culture		(535,411)	(89,176)	(101,077)	(11,901)	(13%)
Transport		(14,049,677)	(2,348,757)	(1,509,637)	839,120	36%
Economic services		(2,177,905)	(362,874)	(442,914)	(80,040)	(22%)
Other property and services		(96,830)	(51,831)	(50,684)	1,147	2%
		<b>(18,010,596)</b>	<b>(3,161,529)</b>	<b>(2,335,229)</b>		
<b>Excluded Non-cash Operating Activities</b>						
Depreciation and amortisation		5,647,126	941,150	984,083		
Movement in Employee Benefits		-	-	-		
(Profit) / loss on asset disposal	8	-	-	-		
<b>Net Amount from Operating Activities</b>		<b>(1,846,665)</b>	<b>3,763,911</b>	<b>224,384</b>		
<b>Investing Activities</b>						
<b>Inflows from Investing Activities</b>						
Capital grants, subsidies and contributions	12(b)	6,711,444	1,118,566	840,000	(278,566)	(25%)
Proceeds from disposal of assets	8	-	-	6,500	6,500	
		<b>6,711,444</b>	<b>1,118,566</b>	<b>846,500</b>		
<b>Outflows from Investing Activities</b>						
Land and buildings	9(a)	(215,000)	(35,832)	(55,689)	(19,857)	(55%)
Plant and equipment	9(c)	(5,000)	(832)	(9,377)	(8,545)	(1,027%)
Furniture and equipment	9(b)	(43,000)	(7,164)	-	7,164	100%
Infrastructure - roads	9(d)	(5,592,923)	(1,014,052)	(338,622)	675,430	67%
Infrastructure - other	9(e)	(2,843,702)	(473,942)	(314,827)	159,115	34%
		<b>(8,699,625)</b>	<b>(1,531,822)</b>	<b>(718,515)</b>		
<b>Net Amount from Investing Activities</b>		<b>(1,988,180)</b>	<b>(413,256)</b>	<b>127,985</b>		
<b>Financing Activities</b>						
<b>Inflows from Financing Activities</b>						
Transfer from reserves	7	4,932,788	4,684,983	-	(4,684,983)	(100%)
		<b>4,932,788</b>	<b>4,684,983</b>	<b>-</b>		
<b>Outflows from Financing Activities</b>						
Repayment of debentures	11(a)	(192,531)	-	-	-	
Transfer to reserves	7	(2,600,786)	(1,581,383)	(32,335)	1,549,048	98%
		<b>(2,793,317)</b>	<b>(1,581,383)</b>	<b>(32,335)</b>		
<b>Net Amount from Financing Activities</b>		<b>2,139,471</b>	<b>3,103,600</b>	<b>(32,335)</b>		
<b>Movement in Surplus or Deficit</b>						
<b>Opening Funding Surplus / (Deficit)</b>						
Amount attributable to operating activities	3	1,768,357	1,768,357	5,407,205		
Amount attributable to investing activities		(1,846,665)	3,763,911	224,384		
Amount attributable to financing activities		(1,988,180)	(413,256)	127,985		
		2,139,471	3,103,600	(32,335)		
<b>Closing Funding Surplus / (Deficit)</b>	3	<b>72,983</b>	<b>8,222,612</b>	<b>5,727,239</b>		

**SHIRE OF MURCHISON**  
**STATEMENT OF FINANCIAL POSITION**  
For the Period Ending 31 August 2024

**17.3.1 - September 2024**

	<u>NOTE</u>	<u>FY 2024</u> <u>31 August 2024</u> \$	<u>FY 2024</u> <u>30 June 2024</u> \$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	4	11,472,469	8,523,978
Trade and other receivables	5	854,286	3,462,210
Inventories		198,219	231,074
Other assets	7	0	0
<b>TOTAL CURRENT ASSETS</b>		<b>12,524,974</b>	<b>12,217,262</b>
<b>NON-CURRENT ASSETS</b>			
Other financial assets		20,372	20,372
Property, plant and equipment	9	13,302,925	13,117,205
Infrastructure	9	96,700,808	97,158,597
<b>TOTAL NON-CURRENT ASSETS</b>		<b>110,024,106</b>	<b>110,296,174</b>
<b>TOTAL ASSETS</b>		<b>122,549,080</b>	<b>122,513,436</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	14	1,266,754	1,311,410
Other liabilities		1,602,131	1,602,131
Borrowings	11(a)	192,531	192,531
Employee related provisions		246,429	246,429
<b>TOTAL CURRENT LIABILITIES</b>		<b>3,307,844</b>	<b>3,352,501</b>
<b>NON-CURRENT LIABILITIES</b>			
Borrowings	11(a)	1,341,307	1,341,307
Employee related provisions		60,087	60,087
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>1,401,394</b>	<b>1,401,394</b>
<b>TOTAL LIABILITIES</b>		<b>4,709,239</b>	<b>4,753,895</b>
<b>NET ASSETS</b>		<b>117,839,841</b>	<b>117,759,541</b>
<b>EQUITY</b>			
Retained surplus		34,529,612	33,355,412
Reserve accounts	7	3,895,161	4,989,061
Revaluation surplus		79,415,068	79,415,068
<b>TOTAL EQUITY</b>		<b>117,839,841</b>	<b>117,759,541</b>

## SHIRE OF MURCHISON

## STATEMENT OF CAPITAL ACQUISITIONS AND FUNDING

For the Period Ending 31 August 2024

## CAPITAL ACQUISITIONS AND FUNDING

Asset Group	Note	Annual Budget \$	YTD Actual Total \$
Land and buildings	9(a)	215,000	55,689
Plant and equipment	9(c)	5,000	9,377
Furniture and equipment	9(b)	43,000	-
Infrastructure - roads	9(d)	5,592,923	338,622
Infrastructure - other	9(e)	2,843,702	314,827
<b>Total Capital Expenditure</b>		<b>8,699,625</b>	<b>718,515</b>
<b>Capital Acquisitions Funded by:</b>			
Capital grants and contributions		6,711,444	712,015
Borrowings		-	-
Other (disposals and c/fwd)		-	6,500
Council contribution - from reserves		600,000	-
Council contribution - operations		1,388,180	(0)
<b>Total Capital Acquisitions Funding</b>		<b>8,699,625</b>	<b>718,515</b>



**SHIRE OF MURCHISON**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 August 2024**

**1. SIGNIFICANT ACCOUNTING POLICIES**

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

The material variance adopted by the Shire of Murchison for the 2024/25 year is \$10,000 or 10%, whichever is greater. Items considered to be of material variance are disclosed in Note 2.

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

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

**Preparation**

Prepared by: Bertus Lochner  
 Reviewed by: Travis Bate  
 Date prepared: 19 Sep 24

**(a) Basis of Preparation**

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

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

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

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

**(b) The Local Government Reporting Entity**

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

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

**(c) Rounding of Amounts**

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

**SHIRE OF MURCHISON****NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY****For the Period Ending 31 August 2024****1. SIGNIFICANT ACCOUNTING POLICIES (Continued)****(d) Goods and Services Tax (GST)**

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

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

**(e) Superannuation**

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

**(f) Cash and Cash Equivalents**

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

**(g) Financial Assets at Amortised Cost**

The Shire classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

**(h) Inventories****General**

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

**Land Held for Resale**

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

**(i) Trade and Other Receivables**

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

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

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

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

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

**SHIRE OF MURCHISON**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 August 2024**

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

**(j) Fixed Assets**

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

**Recognition of Assets**

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

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

**Gains and Losses on Disposal**

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

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

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

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

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

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

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

**SHIRE OF MURCHISON****NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY****For the Period Ending 31 August 2024****1. SIGNIFICANT ACCOUNTING POLICIES (Continued)****(l) Trade and Other Payables**

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

**(m) Prepaid Rates**

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

**(n) Employee Benefits****Short-term employee benefits**

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

**Other long-term employee benefits**

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

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

**(o) Interest-bearing Loans and Borrowings**

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

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

**Borrowing Costs**

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

**SHIRE OF MURCHISON**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 August 2024**

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

**(p) Provisions**

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

**(q) Contract Liabilities**

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

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

**(r) Current and Non-current Classification**

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

**(p) Nature or Type Classifications**

**Rates**

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

**Grants, Subsidies and Contributions**

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

**Capital Grants, Subsidies and Contributions**

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

**Revenue from Contracts with Customers**

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

**Profit on Asset Disposal**

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

**Fees and Charges**

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

**Service Charges**

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

**Interest Earnings**

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

**SHIRE OF MURCHISON**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 August 2024**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**  
**(p) Nature or Type Classifications (Continued)**

**Other Revenue / Income**

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

**Employee Costs**

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

**Materials and Contracts**

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

**Utilities (Gas, Electricity, Water, etc.)**

Expenditures made to the respective agencies for the provision of power, gas, water and communication expenses. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

**Insurance**

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

**Loss on Asset Disposal**

Loss on the disposal of fixed assets.

**Depreciation on Non-current Assets**

Depreciation expense raised on all classes of assets.

**Finance Cost**

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

**Other Expenditure**

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

**SHIRE OF MURCHISON****NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY****For the Period Ending 31 August 2024****1. SIGNIFICANT ACCOUNTING POLICIES (Continued)****(q) Program Classifications (Function / Activity)**

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

**GOVERNANCE**

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

**GENERAL PURPOSE FUNDING**

Rates, general purpose government grants and interest revenue.

**LAW, ORDER AND PUBLIC SAFETY**

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

**HEALTH**

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

**EDUCATION AND WELFARE**

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

**HOUSING**

Provision and maintenance of staff housing.

**COMMUNITY AMENITIES**

Maintain a refuse site for the settlement.

**RECREATION AND CULTURE**

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

**TRANSPORT**

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

**ECONOMIC SERVICES**

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

**OTHER PROPERTY AND SERVICES**

Private works operations, plant repairs and operation costs.

## SHIRE OF MURCHISON

## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 August 2024

## 1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

## (r) Revenue Recognition Policy

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

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



## SHIRE OF MURCHISON

## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 August 2024

## 1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

## (r) Revenue Recognition Policy (Continued)

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

## 2. EXPLANATION OF MATERIAL VARIANCES

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

The material variance adopted by Council for the 2023/24 year is \$10,000 and 10%.

Nature or Type Operating Revenues	Var \$	Var %	Var	Timing / Permanent	Explanation of Variance
Rates	799,525		▲	Timing	Timing of budget profile.
Grants, Subsidies and Contributions	(5,284,843)	(91%)	▼	Timing	Main contribution to difference relates to flood damage timing of claims opposed to budget profile. See Note 12 for further detail.
Fees and Charges	50,009	50%	▲	Timing	Mostly related to Roadhouse Fuel Sales which are \$40,000 over budget.
Capital Operating Grants, Subsidies and Contributions	(278,566)	(25%)	▼	Timing	Relates to timing of budget profile, refer note 12 for breakdown.

## Operating Expense

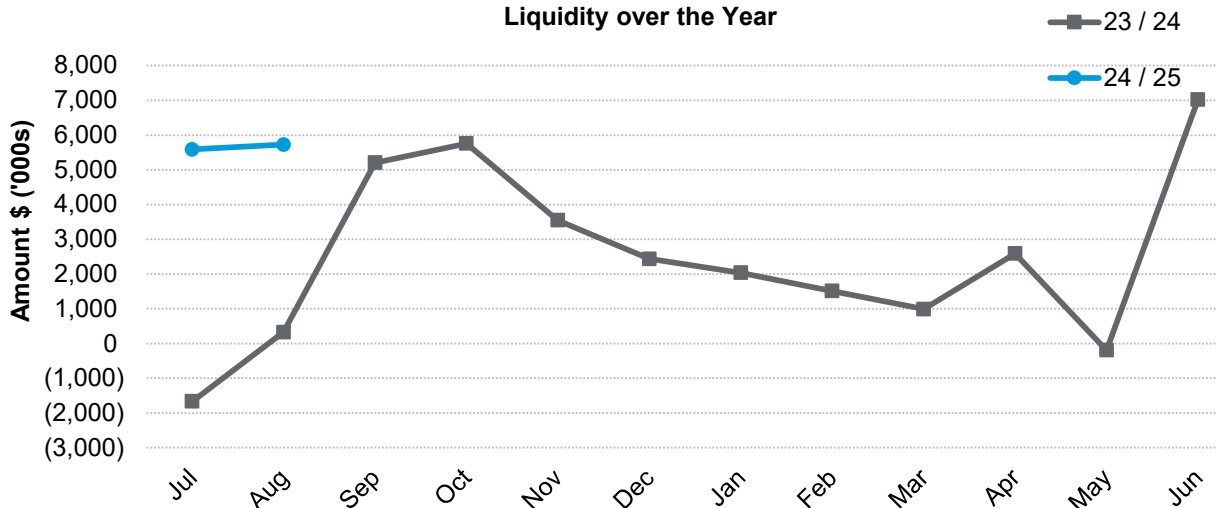
Employee Costs	(55,146)	(19%)	▼	Timing	YTD above budget. 2024 year end adjustments pending.
Materials and contracts	849,715	49%	▲	Timing	Mainly due to underbudget Flood Damage works on rain events March 2022 and February 2021 (\$940K), and General Road Maintenance (\$35K). Offset by overbudget SKA Road Maintenance (\$167K).
Insurance Expenses	62,879	39%	▲	Timing	Timing of budget profile.
Other expenditure	16,496	57%	▲	Timing	Timing differences in relation to payment of member costs.

**SHIRE OF MURCHISON**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 August 2024**

**3. NET CURRENT FUNDING POSITION**

	Note	Current Month 31 Aug 24 \$	Prior Year Closing 30 Jun 24 \$	This Time Last Year 31 Aug 23 \$
<b>Current Assets</b>				
Cash unrestricted	4	7,543,618	4,627,463	(1,214,086)
Cash restricted	4	3,928,851	3,896,516	9,697,352
Receivables - rates	6(a)	790,114	(14,723)	2,210,805
Receivables - sundry	6(b)	5,385	3,446,102	6,405
Receivables - other		31,034	2,278	749,737
Provision for doubtful debts		(8,295)	(8,295)	(16,493)
Contract assets		-	-	182,020
Inventories		198,219	231,074	159,946
<b>Total Current Assets</b>		<b>12,488,926</b>	<b>12,180,414</b>	<b>11,775,686</b>
<b>Current Liabilities</b>				
Payables - sundry		(695,269)	(394,291)	(422,960)
Payables - other		56,586	(294,321)	(101,880)
PAYG Tax withheld		(36,649)	(32,212)	(181,580)
Accrued salaries and wages		-	-	(41,429)
Accrued expenses		(38,750)	(38,750)	-
Accrued interest on loans		-	-	(6,492)
Trust Liability		49	49	49
Deposits and bonds		(157,404)	(156,604)	(157,860)
Contract liabilities		(1,602,131)	(1,602,131)	(377,174)
Murchison Community Fund		(359,270)	(358,434)	(419,756)
Loan liabilities	11(a)	(192,531)	(192,531)	(189,033)
<b>Total Payables</b>		<b>(3,025,368)</b>	<b>(3,069,225)</b>	<b>(1,898,115)</b>
Provisions		(246,429)	(246,429)	(183,760)
<b>Total Current Liabilities</b>		<b>(3,271,797)</b>	<b>(3,315,653)</b>	<b>(2,081,875)</b>
Less: cash reserves	7	(3,928,851)	(3,896,516)	(9,697,352)
Less: movement in provisions (non current)		246,429	246,429	183,760
Add: Disposal of Asset TBA		-	-	6,519
Add: Loan principal (current)		192,531	192,531	189,033
<b>Net Funding Position - Surplus / (Deficit)</b>		<b>5,727,238</b>	<b>5,407,205</b>	<b>375,771</b>

**Liquidity over the Year**



## SHIRE OF MURCHISON

## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 August 2024

## 4. CASH AND FINANCIAL ASSETS

	Unrestricted	Restricted	Total	Institution	Interest	Maturity
	\$	\$	Amount		Rate	Date
Cash			\$		%	
Murchison Community Fund	359,270		359,270	Westpac	Variable	N/A
Municipal	6,751,646		6,751,646	Westpac	Variable	N/A
Cash On Hand	500		500	Cash on hand	Nil	N/A
Muni Short Term Investment	156,473		156,473	Westpac	Variable	N/A
Roadhouse	268,322		268,322	Westpac	Variable	N/A
CSIRO	7,408		7,408	Westpac	Variable	N/A
Reserve Funds		3,928,851	3,928,851	Westpac	Variable	9-Nov-24
<b>Total Cash and Financial Assets</b>	<b>7,543,618</b>	<b>3,928,851</b>	<b>11,472,469</b>			

## 5. TRUST FUND

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

**SHIRE OF MURCHISON**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ending 31 August 2024

**8. DISPOSAL OF ASSETS**

**Annual Budget**

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

**YTD Actual**

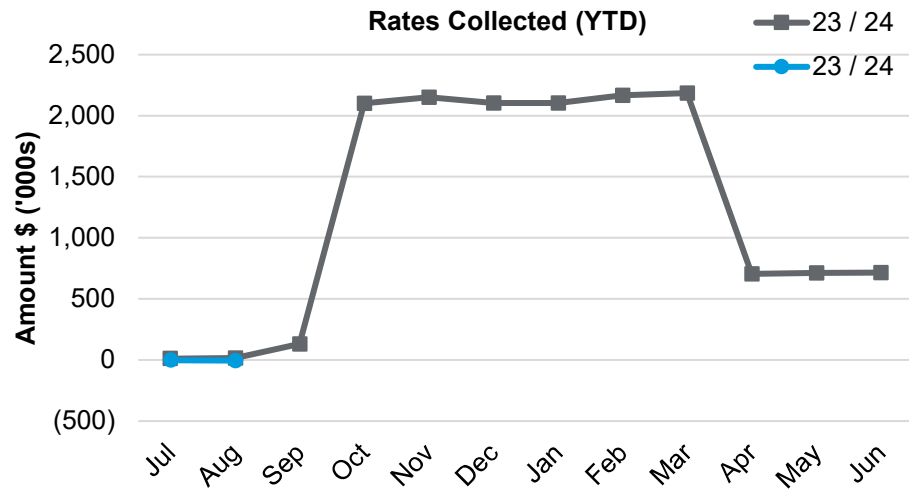
	<b>WDV</b>	<b>Proceeds</b>	<b>Profit</b>	<b>(Loss)</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Other Property &amp; Services</b>				
<b>Plant and Equipment</b>				
2005 SFM 3 Axle Trailer (MU2024)	-	6,500	-	
<b>Total Disposal of Assets</b>	-	<b>6,500</b>	-	-
<b>Total Profit or (Loss)</b>				-

**SHIRE OF MURCHISON**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 August 2024**

**6. RECEIVABLES**

**(a) Rates Receivable**

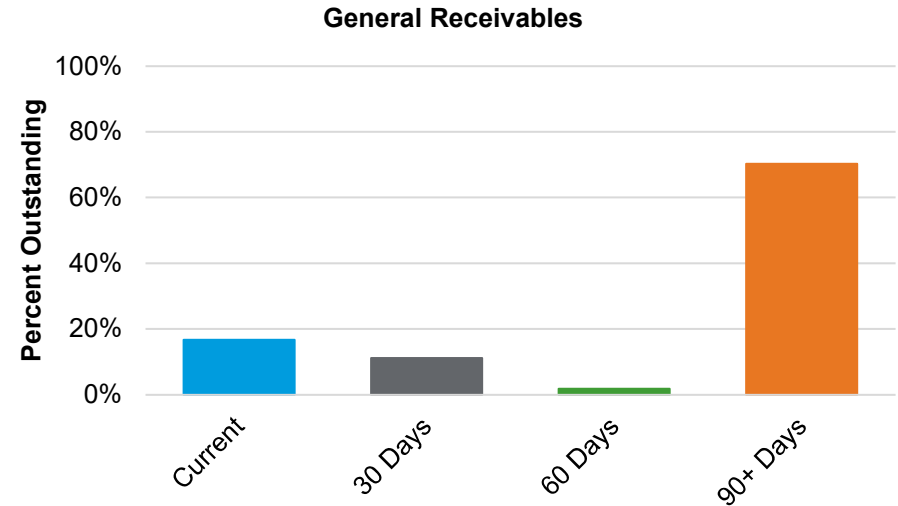
	31 Aug 24
	\$
Rates receivables	790,114
<b>Total Rates Receivable Outstanding</b>	<b>790,114</b>
Closing balances - prior year	(14,723)
Rates levied this year	799,525
Closing balances - current month	(790,114)
<b>Total Rates Collected to Date</b>	<b>(5,312)</b>



**Comments / Notes**

**(b) General Receivables**

	31 Aug 24
	\$
Current	900
30 Days	600
60 Days	100
90+ Days	3,785
<b>Total General Receivables Outstanding</b>	<b>5,385</b>



**Comments / Notes**

Amounts shown above include GST (where applicable)

## SHIRE OF MURCHISON

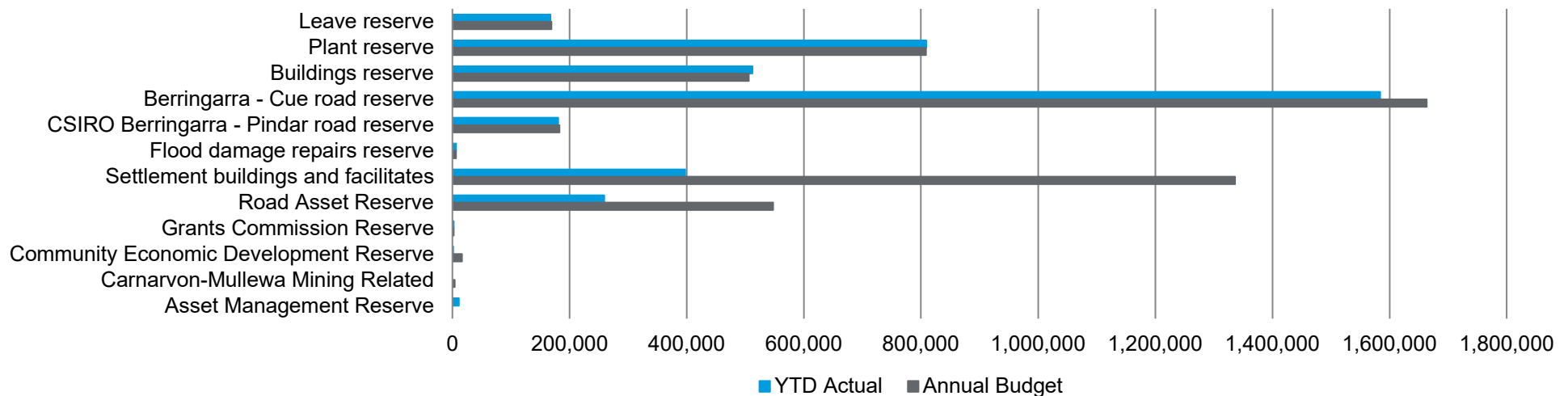
## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 August 2024

## 7. CASH BACKED RESERVES

Restricted by council:	Annual Budget				YTD Actual			
	Balance 01 Jul 24 \$	Transfers from \$	Transfer to \$	Balance 30 Jun 25 \$	Balance 01 Jul 24 \$	Transfers from \$	Transfer to \$	Balance 31 Aug 24 \$
<b>Reserve Name</b>							<b>75.24</b>	
Leave reserve	166,950	-	1,958	168,908	166,950	-	75	167,025
Plant reserve	808,758	-	-	808,758	808,758	-	120	808,879
Buildings reserve	505,854	-	-	505,854	511,858	-	231	512,089
Berringarra - Cue road reserve	1,552,455	-	110,867	1,663,322	1,552,454	-	31,603	1,584,057
CSIRO Berringarra - Pindar road reserve	180,329	-	2,114	182,443	180,329	-	81	180,410
Flood damage repairs reserve	5,968	-	-	5,968	5,969	-	1	5,970
Settlement buildings and facilities	397,111	(600,000)	1,539,092	1,336,203	397,112	-	179	397,291
Road Asset Reserve	258,912	-	288,306	547,218	258,912	-	39	258,951
Grants Commission Reserve	4,334,805	(4,332,788)	-	2,017	2,015	-	1	2,016
Community Economic Development Reserve	1,335	-	14,849	16,184	1,348	-	1	1,349
Carnarvon-Mullewa Mining Related	-	-	3,600	3,600	-	-	-	-
Asset Management Reserve	-	-	-	-	10,804	-	5	10,809
Museum Reserve	-	-	-	-	-	-	-	-
Workforce Accommodation Reserve	-	-	640,000	640,000	-	-	-	-
<b>Total Cash Backed Reserves</b>	<b>8,212,477</b>	<b>(4,932,788)</b>	<b>2,600,786</b>	<b>5,880,475</b>	<b>3,896,509</b>	<b>-</b>	<b>32,335</b>	<b>3,928,844</b>

Annual Budget v YTD Actual



SHIRE OF MURCHISON  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 For the Period Ending 31 August 2024

9. CAPITAL ACQUISITIONS

(a) Land and Buildings	Funding Source	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$	% Complete
<b>Recreation &amp; Culture</b>						
Sports Club Access Upgrade		37,500	6,250	-	6,250	0%
Community / Sports Centre Refurbishments		27,500	4,582	-	4,582	0%
<b>Economic Services</b>						
Tour Area Prom Buildings & Improvements		150,000	25,000	55,689	(30,689)	37%
<b>Total Land and Buildings</b>		<b>215,000</b>	<b>35,832</b>	<b>55,689</b>	<b>(19,857)</b>	

(b) Furniture & Equipment	Funding Source	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$	% Complete
Council Chambers Communications Gear/Tables		8,000	1,332	-	1,332	0%
<b>Housing</b>						
Staff Housing Furniture & Equipment		10,000	1,666	-	1,666	100%
<b>Economic Services</b>						
Capex - Washing Machines		15,000	2,500	-	2,500	0%
Roadhouse Appliances		10,000	1,666	-	1,666	0%
<b>Total Furniture &amp; Equipment</b>		<b>43,000</b>	<b>7,164</b>	<b>-</b>	<b>7,164</b>	

(c) Plant and Equipment	Funding Source	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$	% Complete
<b>Other Property &amp; Services</b>						
Mechanical Tools & Equipment		5,000	832	327	505	7%
<b>Transport</b>						
Plant & Equipment - Major		-	-	9,050	(9,050)	
<b>Total Plant and Equipment</b>		<b>5,000</b>	<b>832</b>	<b>9,377</b>	<b>505</b>	



9. CAPITAL ACQUISITIONS (Continued)

(d) Infrastructure - Roads	Funding Source	Annual Budget	YTD Budget	YTD Actual	YTD Variance	% Complete
<b>Transport</b>		\$	\$	\$	\$	
Roads Construction General		609,466	101,574	-	101,574	0%
Beri-Pindar Rd - Resheet Incl Floodway Sections		343,728	57,288	-	57,288	0%
Reseal Works		98,298	98,298	-	98,298	0%
SKA Route General Construction Works		2,429,461	404,908	73,454	331,454	3%
Carn- Mullewa Rd		666,353	111,054	265,167	(154,113)	40%
Carn-Mull Rd CGG Section Construction Works		900,000	150,000	-	150,000	0%
Resheet Works General		43,571	7,260	-	7,260	0%
Mulga Cr Reconstruct & Two Coat Seal		308,269	51,376	-	51,376	0%
Beri-Byro Rd Sections 69.99-87.70		122,749	20,458	-	20,458	0%
Capex Grids General		71,029	11,836	-	11,836	0%
		<b>5,592,923</b>	<b>1,014,052</b>	<b>338,622</b>	<b>675,430</b>	
<b>Total Infrastructure - Roads</b>		<b>5,592,923</b>	<b>1,014,052</b>	<b>338,622</b>	<b>675,430</b>	

(e) Infrastructure - Other	Funding Source	Annual Budget	YTD Budget	YTD Actual	YTD Variance	% Complete
<b>Recreation &amp; Culture</b>		\$	\$	\$	\$	
J Capex - Playground Upgrade		25,000	4,166	-	4,166	0%
Community Splash Pool		630,000	105,000	110,181	(5,181)	17%
<b>Economic Services</b>						
Caravan Park Pool Construction		1,250,000	208,332	204,623	3,709	16%
Caravan Park Internal Roads		28,702	4,780	-	4,780	0%
Improvements To drinking Water reticulation		620,000	103,332	23	103,309	0%
Power Supply Capital		150,000	25,000	-	25,000	0%
Power Supply Upgrade		140,000	23,332	-	23,332	0%
<b>Community Amenities</b>						
<b>Total Infrastructure - Other</b>		<b>2,843,702</b>	<b>473,942</b>	<b>314,827</b>	<b>159,115</b>	
<b>Total Capital Expenditure</b>		<b>8,699,625</b>	<b>1,531,822</b>	<b>718,515</b>	<b>822,357</b>	

## SHIRE OF MURCHISON

## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 August 2024

## 10. RATING INFORMATION

	Rateable Value \$	Rate in \$	Number of Properties #	Annual Budget Revenue \$	Rate Revenue \$	Interim Rates CY \$	Interim Rates PY \$	YTD Actual Revenue \$
<b>General Rates</b>								
UV Pastoral	1,242,527	0.093250	22	115,866	115,861	-	-	115,861
UV Mining	2,018,823	0.185500	14	374,492	374,482	-	-	374,482
UV Prospecting and exploration	1,545,499	0.185500	59	286,690	286,682	-	-	286,682
<b>Total General Rates</b>				<b>777,048</b>	<b>777,025</b>	-	-	<b>777,025</b>
<b>Minimum Rates</b>								
UV Pastoral	17,304	900	6	5,400	5,400	-	-	5,400
UV Mining	1,753	900	1	900	900	-	-	900
UV Prospecting and exploration	13,680	900	18	16,200	16,200	-	-	16,200
<b>Total Minimum Rates</b>				<b>22,500</b>	<b>22,500</b>	-	-	<b>22,500</b>
<b>Total General and Minimum Rates</b>				<b>799,548</b>	<b>799,525</b>	-	-	<b>799,525</b>
<b>Other Rate Revenue</b>								
Facilities fees (Ex Gratia)								-
<b>Total Rate Revenue</b>				<b>799,548</b>				<b>799,525</b>

**SHIRE OF MURCHISON**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 August 2024**

**11. INFORMATION ON BORROWINGS**

**(a) Debenture Repayments**

**(i) Loan 2 Roadworks in 2020-21**

	<b>Annual Budget \$</b>	<b>YTD Budget \$</b>	<b>YTD Actual \$</b>
<b>Transport</b>			
Opening balance	1,533,838	1,533,838	1,533,838
Principal payment	(192,531)	-	-
<b>Principal Outstanding</b>	<b>1,341,307</b>	<b>1,533,838</b>	<b>1,533,838</b>
Finance cost payment	(46,827)	-	-
Service fee			
<b>Total Principal, Finance Cost and Fees Paid</b>	<b>(239,358)</b>	<b>-</b>	<b>-</b>
<b>Total Principal Outstanding</b>	<b>1,341,307</b>	<b>1,533,838</b>	<b>1,533,838</b>
<b>Total Principal Repayments</b>	<b>(192,531)</b>	<b>-</b>	<b>-</b>

**SHIRE OF MURCHISON**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 August 2024**

**12. GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

<b>Program / Details</b>	<b>Grant Provider</b>	<b>Annual Budget \$</b>	<b>YTD Budget \$</b>	<b>YTD Actual \$</b>
<b>General Purpose Funding</b>				
F.A.G Grant - General	WALGGC	548,682	137,170	137,171
F.A.G. Grant - Roads	WALGGC	104,234	26,058	26,059
<b>Law, Order and Public Safety</b>				
DFES Operating Grant	DFES	19,520	3,252	157
<b>Transport</b>				
MRWA Direct	MRWA	323,506	53,916	323,506
WANDRRA Flood Damage	MRWA	5,173,528	5,173,528	424
MRWA - SKA Roads	MRWA	2,277,000	379,500	-
<b>Economic Services</b>				
Tour Area Prom Revenue		34,000	5,666	10,942
<b>Other Property &amp; Services</b>				
Diesel Fuel Rebate		101,830	16,970	12,960
<b>Total Grants, Subsidies and Contributions</b>		<b>8,582,301</b>	<b>5,796,060</b>	<b>511,217</b>

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

<b>Transport</b>				
MRWA Specific	MRWA	600,000	100,000	840,000
Roads to Recovery		995,488	165,914	-
LRCIP		347,504	57,916	-
MRWA - SKA Roads	MRWA	3,662,407	610,400	-
Mining Related Road Contributions		3,600	598	-
<b>Recreation &amp; Culture</b>				
Other Rec & Sport Grants		852,446	142,072	-
<b>Economic Services</b>				
Settlement Infrastructure Grants		250,000	41,666	-
<b>Total Capital Grants, Subsidies and Contributions</b>		<b>6,711,444</b>	<b>1,118,566</b>	<b>840,000</b>

<b>Total Grants, Subsidies and Contributions</b>	<b>15,293,745</b>	<b>6,914,626</b>	<b>1,351,217</b>
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# INFOPAGE

**To:** All Local Governments

**From:** Tony Brown,  
Executive Director Member Services

**Date:** 6 September 2024

**Subject:** Local Government Elections – Advocacy Positions

<b>Operational Area:</b>	Governance
<b>Key Issues:</b>	<ul style="list-style-type: none"> <li>Local Governments are being asked to consider WALGAs current and alternative advocacy positions as they relate to Local Government Elections</li> <li>Local Government decision (Council) required by 28 October</li> <li>Template Agenda Item provided to assist Council in preparing their positions</li> </ul>
<b>Action Required:</b>	<b>Council Decision to WALGA by 28 October 2024</b> for inclusion in the December 2024 State Council Agenda

WALGA recently undertook a comprehensive review and analysis of 5 ordinary election cycles up to and including the 2023 Local Government election against the backdrop of legislative reforms to the Local Government electoral process. The review and report focused on postal elections conducted exclusively by the Western Australian Electoral Commission (WAEC), with the analysis finding evidence of the rising cost of conducting Local Government elections in Western Australia.

The report was presented to State Council 4 September 2024, with State Council supporting a review of WALGA's Local Government Elections Advocacy Positions.

Since 2008, WALGA has surveyed the sector on five occasions and at all times the sector has supported the following:

- first-past-the-post method of counting votes,
- voting at Local Government elections to be voluntary, and
- four-year terms with a two-year spill.

All Local Governments are now being asked to provide a Council decision on WALGAs advocacy positions as they relate to Local Government Elections, to see if the positions are still current.

To inform an item for the December meeting of State Council, Council decisions are requested by **Monday 28 October 2024**. Local Governments will also be able to provide feedback through the November round of Zone meetings. To assist Councils in compiling their positions, WALGA has drafted a template Agenda Item.

**For more information, please contact:**

Tony Brown, (08) 9213 2051, [tbrown@walga.asn.au](mailto:tbrown@walga.asn.au)

## Template Agenda Item:

### **LOCAL GOVERNMENT ELECTIONS – REVIEW OF WALGA ADVOCACY POSITIONS**

#### **Background**

The *Local Government Amendment Act 2023* introduced a range of electoral reforms that came into effect prior to the 2023 Local Government ordinary elections:

- the introduction of Optional Preferential Voting (OPV);
- extending the election period to account for delays in postal services;
- changes to the publication of information about candidates;
- backfilling provisions for extraordinary vacancies after the 2023 election;
- public election of the Mayor or President for larger Local Governments;
- abolishing wards for smaller Local Governments; and
- aligning the size of councils with the size of populations of each Local Government (change to representation)

Following requests from several Zone's, WALGA undertook a comprehensive review and analysis of 5 ordinary election cycles up to and including the 2023 Local Government election against the backdrop of these legislative reforms. The review and report focused on postal elections conducted exclusively by the Western Australian Electoral Commission (WAEC), with the analysis finding evidence of the rising cost and a reduction in service of conducting Local Government elections in Western Australia.

#### **Comment**

The Elections Analysis Review and Report was presented to State Council 4 September 2024, with State Council supporting a review of WALGA's Local Government Elections Advocacy Positions.

WALGA is requesting Councils consider the current and alternative Elections Advocacy Positions and provide a response back to WALGA for the December 2024 State Council meeting.

*WALGA State Council current advocacy positions:*

The following is a summary of WALGA's current Advocacy Positions in relation to Local Government Elections:

#### **2.5.15 ELECTIONS**

##### **Position Statement**

The Local Government sector supports:

1. Four year terms with a two year spill
2. Greater participation in Local Government elections
3. The option to hold elections through:
  - Online voting
  - Postal voting, and
  - In-person voting
4. Voting at Local Government elections to be voluntary
5. The first past the post method of counting votes

The Local Government sector opposes the introduction of preferential voting, however if 'first past the post' voting is not retained then optional preferential voting is preferred.

##### **Background**

The first past the post (FPTP) method is simple, allows an expression of the electorate's wishes and does not encourage tickets and alliances to be formed to allocate preferences.

State Council Resolution	February 2022 – 312.1/2022
	December 2020 – 142.6/2020
	March 2019 – 06.3/2019
	December 2017 – 121.6/2017
	October 2008 – 427.5/2008

Supporting Documents	<a href="#">Advocacy Positions for a New Local Government Act</a>
	<a href="#">WALGA submission: Local Government Reform Proposal (February 2022)</a>

#### 2.5.16 METHOD OF ELECTION OF MAYOR

Position Statement	Local Governments should determine whether their Mayor or President will be elected by the Council or elected by the community.
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State Council Resolution	February 2022 – 312.1/2022
	March 2019 – 06.3/2019
	December 2017 – 121.6/2017

#### 2.5.18 CONDUCT OF POSTAL ELECTIONS

Position Statement	The <i>Local Government Act 1995</i> should be amended to allow the Australian Electoral Commission (AEC) and any other third party provider including Local Governments to conduct postal elections.
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Background	Currently, the WAEC has a legislatively enshrined monopoly on the conduct of postal elections that has not been tested by the market.
------------	---

State Council Resolution	May 2023 – 452.2/2023
	March 2019 – 06.3/2019
	December 2017 – 121.6/2017
	March 2012 – 24.2/2012

**WALGA has requested the following advocacy positions be considered by Councils:**

### **1. PARTICIPATION**

(a) The sector continues to support voluntary voting at Local Government elections.

OR

(b) The sector supports compulsory voting at Local Governments elections.

### **2. TERMS OF OFFICE**

(a) The sector continues to support four-year terms with a two year spill;

OR

(b) The sector supports four-year terms on an all in/all out basis.

### **3. VOTING METHODS**

(a) The sector supports First Past the Post (FPTP) as the preferred voting method for general elections. If Optional Preferential Voting (OPV) remains as the primary method of voting, the sector supports the removal of the 'proportional' part of the voting method for general elections

OR

(b) The sector supports Optional Preferential Voting (OPV) as the preferred voting method for general elections.

### **4. INTERNAL ELECTIONS**

(a) The sector supports First Past the Post (FPTP) as the preferred voting method for all internal elections.

OR

(b) The sector supports Optional Preferential Voting (OPV) as the preferred voting method for all internal elections.

### **5. VOTING ACCESSIBILITY**

The sector supports the option to hold general elections through:

(a) Electronic voting; and/or

(b) Postal voting; and/or

(c) In-Person voting.

### **6. METHOD OF ELECTION OF MAYOR**

The sector supports:

(a) As per the current legislation with no change – Class 1 and 2 local governments directly elect the Mayor or President (election by electors method), with regulations preventing a change in this method.



- (b) Return to previous legislated provisions – all classes of local governments can decide, by absolute majority, the method for electing their Mayor or President.
- (c) Apply current provisions to all Bands of Local Governments – apply the election by electors method to all classes of local governments.

#### **RECOMMENDATION**

**That the Shire/Town/City of XX recommends that WALGA adopt the following Local Government Election Advocacy Positions:**

- 1. PARTICIPATION – Council support advocacy position XX**
- 2. TERMS OF OFFICE - Council support advocacy position XX**
- 3. VOTING METHODS - Council support advocacy position XX**
- 4. INTERNAL ELECTIONS - Council support advocacy position XX**
- 5. VOTING ACCESSIBILITY - Council support advocacy position XX**
- 6. METHOLD OF ELECTION OF MAYOR - Council support advocacy position XX**

## WALGA State Council Current Advocacy Positions with Shire Comparison

Summary of WALGA's current Advocacy Positions in relation to Local Government Elections the Shire's current position

WALGA's Current Advocacy Position		Council's Current Advocacy Position
<b>2.1.15 ELECTIONS</b>		
Position Statement	<p>The Local Government sector supports:</p> <ol style="list-style-type: none"> <li>1 Four year terms with a two year spill</li> <li>2 Greater participation in Local Government elections</li> <li>3 The option to hold elections through: <ul style="list-style-type: none"> <li>• Online voting</li> <li>• Postal voting, and</li> <li>• In-person voting</li> </ul> </li> <li>4 Voting at Local Government elections to be voluntary</li> <li>5 The first past the post method of counting votes</li> </ol> <p>The Local Government sector opposes the introduction of preferential voting, however if 'first past the post' voting is not retained then optional preferential voting is preferred.</p>	<p>Support Preferential Voting for single position vacancies. Support Proportional Representation for multi position vacancies Support random order ballot papers similar to Robson Method.</p>
Background	<p>The first past the post (FPTP) method is simple, allows an expression of the electorate's wishes and does not encourage tickets and alliances to be formed to allocate preferences.</p>	
State Council Resolution	<p>February 2022 – 312.1/2022 December 2020 – 142.6/2020 March 2019 – 06.3/2019 December 2017 – 121.6/2017 October 2008 – 427.5/2008</p>	
Supporting Documents	<p>Advocacy Positions for a New Local Government Act WALGA submission: Local Government Reform Proposal (February 2022)</p>	<p>Local-Government-Reform-Summary-of-Proposed-Reforms - Murchison Shire Submission</p>
<b>2.1.15 METHOD OF ELECTION OF MAYOR</b>		
Position Statement	<p>Local Governments should determine whether their Mayor or President will be elected by the Council or elected by the community.</p>	<p>Council has noted WALGA's comments as <i>(shown below)</i> and is comfortable with WALGA advocating on the Shire's behalf.</p> <p><i>Mayors and Presidents of all local governments perform an important public leadership role within their local communities.</i></p> <ul style="list-style-type: none"> <li>• <i>Band 1 and 2 local governments generally have larger councils than those in bands 3 and 4.</i></li> <li>• <i>Accordingly, it is proposed that the Mayor or President for all band 1 and 2 councils is to be elected through a vote of the electors of the district.</i></li> </ul> <p><i>Councils in bands 3 and 4 would retain the current system.</i></p>

WALGA's Current Advocacy Position		Council's Current Advocacy Position
State Council Resolution	February 2022 – 312.1/2022 March 2019 – 06.3/2019 December 2017 – 121.6/2017	<ul style="list-style-type: none"> <li>A number of Band 1 and Band 2 councils have already moved towards Public Vote to Elect the Mayor and President in recent years, including City of Stirling and City of Rockingham.</li> </ul>
<b>2.1.18 CONDUCT OF POSTAL ELECTIONS</b>		
Position Statement	The <i>Local Government Act 1995</i> should be amended to allow the Australian Electoral Commission (AEC) and any other third party provider including Local Governments to conduct postal elections.	<ol style="list-style-type: none"> <li>declares that in accordance with section 4.20(4) of the <i>Local Government Act 1995</i>, the WA Electoral Commissioner to be responsible for the conduct of the 2023 ordinary elections together with any other elections or polls which may be required.</li> <li>decides that in accordance with section 4.61(2) of the <i>Local Government Act 1995</i>, that the method of conducting the election will be a Postal Election.</li> </ol>
Background	Currently, the WAEC has a legislatively enshrined monopoly on the conduct of postal elections that has not been tested by the market.	
State Council Resolution	May 2023 – 452.2/2023 March 2019 – 06.3/2019 December 2017 – 121.6/2017 March 2012 – 24.2/2012	

## WALGA request for Council's advocacy positions

WALGA has requested the following advocacy positions be considered by Councils:

WALGA Request for Council's advocacy position	CEO Comments
<b>1 PARTICIPATION</b> (a) The sector continues to support voluntary voting at Local Government elections. OR (b) The sector supports compulsory voting at Local Governments elections.	<p>There are sound reasons including strong public support as outlined in Ref [1] and Ref [2] why compulsory voting has been universally adopted nationally and at a state level.</p> <p>In Australia, voting is considered a civic duty, similar to other responsibilities like paying taxes, attending school, and serving on a jury. Compulsory voting ensures that parliaments better represent the "will of the people." This system means that governments need to consider the views of all voters when making decisions and creating policies. It also allows candidates to focus their campaigns on important issues, rather than just trying to get people to show up and vote. Compulsory voting at a State level commenced in Queensland in 1919. At a national level it commenced in 1924 with WA starting in 1936. Ref [6]</p> <p>Of the 6 States and Territories in Australia only WA and SA have voluntary voting for local government.</p> <p>In the 2023 WA Local Government Elections the overall participation rate for postal elections of 31.6% increased marginally over recent elections, from 30.2% in 2021 and 29.1% in 2019 Ref [7]</p> <p>In Tasmania compulsory voting was introduced for the first time in local government elections in 2022 and saw a statewide turnout of 84.79%, a significant increase in voter participation from 58.7% in the 2018 elections. Post election feedback and surveys, identified support for the benefits of compulsory voting and the postal vote format for participation. Ref [5]</p> <p>Retention of voluntary seems difficult to continue to support, for local government in WA, especially if greater participation in local government is the aim.</p>
<b>2 TERMS OF OFFICE</b> (a) The sector continues to support four-year terms with a two year spill; OR (b) The sector supports four-year terms on an all in/all out basis.	<p>Concur with WALGA position (a)</p>
<b>3 VOTING METHODS</b> (a) The sector supports First Past the Post (FPTP) as the preferred voting method for general elections. If Optional Preferential Voting (OPV) remains as the primary method of voting, the sector supports the removal of the 'proportional' part of the voting method for general elections OR (b) The sector supports Optional Preferential Voting (OPV) as the preferred voting method for general elections.	<p>Concur with Council's current position. Ie Support Preferential Voting for single position vacancies. Support Proportional Representation for multi position vacancies Support random order ballot papers similar to Robson Method.</p> <p>The current legislation requires the Proportional Representation System of the counting of votes for multi position vacancies, so the majority of Council's views have already been addressed.</p> <p>Optional Preferential voting, whilst reducing informal voting places greater advantage with the higher number of first preference votes [4]</p> <p>It also means that as not all preference votes are counted, that it is possible for a person to be elected but not necessarily by the majority.</p>

WALGA Request for Council's advocacy position	CEO Comments
	<p>As an example, the 2023 City of Melville Election for Mayor shows the potential extent of this situation where the final margin following the last distribution was 1,303 with 8,912 votes exhausted due to a lack of preferences not being available for distribution. Ref [8].</p> <p>The issue of “preference deals” between candidates can also be a vexed one.</p> <p>Strategic manipulation is a matter of concern to with respect to a ticket vote system being capable of being strategically manipulated by “preference harvesting”. This practice, which involves exchanging preferences with each other in their voting tickets, in the hope that one of them will succeed. These types of agreements on exchanges of preferences are of course an embedded feature of Australian elections, and in general they cause no special concern.</p> <p>However, what is reasonably clear is that once a widespread sense develops in a community that an electoral system can be “gamed”, and that victory (and a great deal of power) will go to those who are best at doing it, the overall legitimacy of the electoral process can be compromised. Ref [3]</p> <p>There may be some validity to this as potentially Optional Preferential Voting may be is open to potential preference deals between candidates where some may “run dead. ie candidates get together to harnesses votes for others with no real intention of being elected with preference deals that are not returned by the intended beneficiary. Whether this actually occurs in practice and how much effect this may for postal elections is open to question, but perception wise this may exist.</p> <p>Preferential Voting where all numbers on the ballot paper need to be filled out for a valid vote to be recorded should reduce this potential perception.</p>
<p><b>4 INTERNAL ELECTIONS</b></p> <p>(a) The sector supports First Past the Post (FPTP) as the preferred voting method for all internal elections.</p> <p>OR</p> <p>(b) The sector supports Optional Preferential Voting (OPV) as the preferred voting method for all internal elections.</p>	<p>For reasons of having a mandate to lead, it is essential for a local government to have the positions such as Mayor or Shire President be supported by a majority of elected councillors. It may be unlikely in small local governments to have more than two candidates standing for the position of Mayor but for the same reason as outlined under point 2 above Preferential Voting or an Exhaustive Ballot is preferable</p>
<p><b>5 VOTING ACCESSIBILITY</b></p> <p>The sector supports the option to hold general elections through:</p> <p>(a) Electronic voting; and/or</p> <p>(b) Postal voting; and/or</p> <p>(c) In-Person voting.</p>	<p>Current postal voting undertaken by the AEC still provides the opportunity for persons to lodge votes at the Shire Office. In addition, on polling day the polling station is open to receive postal votes.</p> <p>At this stage electronic voting has still not been adopted at a Commonwealth and State level.</p> <p>Concur with Council's current position as per current WALGA option (b)</p>
<p><b>6 METHOD OF ELECTION OF MAYOR</b></p> <p>The sector supports:</p> <p>(a) As per the current legislation with no change – Class 1 and 2 local governments directly elect the Mayor or President (election by electors method), with regulations preventing a change in this method.</p>	<p>Concur with Council's current position as per current WALGA view. ie option (a)</p> <p>Personally, I am not a fan of an elected mayor and feel the same practices that apply nationally and at a state level in the election of Prime Minister or</p>

WALGA Request for Council's advocacy position	CEO Comments
<p>(b) Return to previous legislated provisions – all classes of local governments can decide, by absolute majority, the method for electing their Mayor or President.</p> <p>(c) Apply current provisions to all Bands of Local Governments – apply the election by electors method to all classes of local governments.</p>	<p>Premier from members of parliament but realise this is aspect has been decided and implemented long ago and is unlikely to change.</p>
<p><b>REFERENCES</b></p> <p>[1] How essential is compulsory voting to Australia's democratic culture - ABC listen - 10 Feb 2022  <a href="https://www.abc.net.au/listen/programs/theminefield/compulsory-voting-in-australia/13746836">https://www.abc.net.au/listen/programs/theminefield/compulsory-voting-in-australia/13746836</a></p> <p>[2] Australia's experience of compulsory voting — and what it tells us about democratic fragility and resilience - ABC Religion &amp; Ethics – 8 Feb 2022  <a href="https://www.abc.net.au/religion/bonotti-strangio-australian-experience-of-compulsory-voting/13531720">https://www.abc.net.au/religion/bonotti-strangio-australian-experience-of-compulsory-voting/13531720</a></p> <p>[3] Electoral Regulation Research. Network Democratic Audit of Australia Joint! Working Paper Series Optional (Preferential Voting for The Australian Senate (Michael Maley! Associate, Centre for Democratic Institutions, Australian National University) Working Paper 16 Nov 2013</p> <p>[4] The Case for Optional Preferential Voting – ABC News Antony Green 10 Jan 2013</p> <p>[5] Tasmania Department of Premier and Cabinet - Local Government Elections 2022</p> <p>[6] Fact sheet - Compulsory voting - Elections ACT</p> <p>[7] 2023 Local Government Ordinary Elections Statewide Report (West Australian Electoral Commission)</p> <p>[8] 2023 Ordinary Election for Mayor City of Melville (WAEC) – Shire Analysis</p>	

Enc     *[1] How essential is compulsory voting to Australia's democratic culture*

*[2] Australia's experience of compulsory voting — and what it tells us about democratic fragility and resilience*

*[8] 2023 Ordinary Election for Mayor City of Melville (WAEC) – Shire Analysis*



THE MINEFIELD →

## How essential is compulsory voting to Australia's democratic culture?

Thu 10 Feb 2022 at 11:00am

Play 54 m



Brought to you by



ABC Radio National

Presented by

Waleed Aly Scott Stephens

As Judith Brett writes in her extraordinary account of the peculiarity of Australian democracy, *From Secret Ballot to Democracy Sausage* (2019), “It has been compulsory to vote in Australian federal elections since 1924, when a private member’s bill passed through both houses in a single day with scarcely any debate ... [But] the ease of the bill’s passage was not because of lack of attention. Rather, it was uncontroversial because it expressed the political culture that had developed in Australia since the middle of the nineteenth century, when the colonies became self-governing.”

The practice of compulsory voting, along with the two other pillars of Australia’s electoral system — preferential voting and non-partisan election administration — have kept Australian democracy remarkably stable over the past hundred years. It has also seemingly kept Australian politics free from the more extreme and anti-democratic tendencies, tactics, and rhetoric that are apparent in other advanced democracies, where so much energy is expended on either “getting out the vote” or suppressing voter turnout. Australia has also never had a “crisis of legitimacy” stemming from the outcome of an election.

There is no doubt that compulsory voting emerged from Australia’s political culture, and that the practice has in turn cultivated a series of habits or dispositions when it comes to voting — such that even non-compulsory plebiscites enjoy high levels of participation. This is no small achievement and should not be underestimated. But commitment to (or, let’s say, a proper recognition of the value of) compulsory voting seems to be waning among younger Australians, and there is evidence that Australia is suffering from a similar collapse of confidence in our elected representative and faith in democratic procedures that we are seeing in other nations.

Just how much can we rely on these formal elements of Australian democracy to safeguard Australia’s democratic culture? If they constitute a safety-net that keeps us from falling prey to the worst forms of gerrymandering, voter suppression, and partisan gamesmanship, could a certain complacency leave us exposed to other forms of anti-democratic resentment, populist mobilisation, or even violence?

You can more from this week’s guest, Paul Strangio, and his co-author, Matteo Bonotti, on compulsory voting in Australia on [ABC Religion & Ethics](#).

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## Religion &amp; Ethics

## OPINION

# Australia's experience of compulsory voting — and what it tells us about democratic fragility and resilience

Matteo Bonotti and Paul Strangio

Posted Tue 8 Feb 2022 at 2:05pm, updated Thu 10 Feb 2022 at 1:47pm



While the practice of compulsory voting in Australia has contributed to preventing political polarisation and encouraging moderation, there is also evidence that Australian citizens are less trusting of their country's political and democratic processes. (Martin Ollman / Getty Images)

In August 2021, the federal parliament passed several government bills reforming Australia's electoral system. Almost as notable as the reforms enshrined in that legislation was what changes the Morrison government chose *not* to touch. The previous December, the Coalition-controlled [Joint Standing Committee on Electoral Matters](#) (JSCEM) handed down its [report](#) on the 2019 federal election. It contained a slew of recommendations for electoral reform — among



the most controversial was the replacement of compulsory preferential voting with optional preferential voting. That recommendation was condemned by both the Labor Party and Greens in their minority JSCEM [reports](#). Labor described the recommendation for optional preferential voting as an “attack on compulsory voting”, which was “the cornerstone of Australian democracy”.

The Morrison government has apparently decided that a fight over optional preferential voting, especially if that measure could be construed by opponents as a weakening of Australia's compulsory voting regime, wasn't worth it at this time. It is another reminder of how deeply entrenched compulsory voting is in Australia.

Compulsory voting has a century-long history in this nation. Not only is it a durable feature of Australian democracy, but it is universally applied. Whenever an election is called, whether it be at the national, state or territory level, voters are obliged to turn out at pain of being fined or, in the last resort, being gaoled for failure to comply.

Though not unique to this country (around 15 per cent of democracies have mandatory voting), there are several features of Australia's experience of compulsory voting that render it distinctive:

- How longstanding is the practice: of those countries that currently legally oblige voting only Belgium, Argentina, and Luxembourg predate Australia's adoption of the practice.
- Australia is alone in embracing compulsory voting among the Anglophone democracies to which it typically compares itself. The electoral systems of Britain, Canada, New Zealand, and the United States are all based on voluntary voting.
- Unlike many other compulsory voting countries, Australia does not pay lip service to its operation. Compulsory voting is enforced by electoral authorities and has been strongly upheld by the courts.
- Compulsory voting has had a consistent unambiguous success in achieving high rates of voter turnout. Though there has been a slight downturn in voter turnout at the past three national elections, it has never fallen below 90 per cent since the introduction of compulsory voting a century ago.
- Perhaps most remarkable is how broadly supportive of the practice has been the public. This has been demonstrated by any number of public opinion polls and decades of Australian Election Study survey data. [The latter shows](#) that support for the practice has consistently hovered around 70 per cent.

Because it is so much part of the furniture of Australian politics it is easy to overlook the importance of compulsory voting. In our book, [A Century of Compulsory Voting in Australia](#), which includes contributions by emerging and leading scholars in the field, we explore that significance at a national level but also pose whether the Australian experience of compulsory voting has lessons at a time when democratic politics is under pressure internationally.

What, then, is the importance of compulsory voting in Australia?

## The practice of Australian democracy

Analysing the practice of compulsory voting in Australia can provide us with a better understanding of Australia's democracy and of its political and legal system, especially if one considers the historical roots of the practice. Indeed, the adoption of compulsory voting in Australia can be [traced back](#) to a political culture characterised by strong majoritarian and bureaucratic dimensions, which emerged during the colonial era of the nineteenth century. There was also a proclivity to electoral experimentation as well as a desire to counterbalance the votes of more extreme partisans with those of more moderate and reputable citizens.

But the importance of compulsory voting for Australian democracy can perhaps only be fully appreciated if one also considers [how resilient](#) the practice has been to various forms of opposition throughout its history. What explains that resilience? For a start, compulsory voting is in tune with Australia's majoritarian national political temperament, and its role within Australia's democratic system has been bolstered by path dependency. Furthermore, opposition to the practice, which primarily manifested itself within the Liberal Party between the 1980s and the 2000s, has never reached a majority position on the right-of-centre side of the political spectrum. Moreover, Australian authorities have generally been lenient in enforcing compulsory voting and this, combined with the continued and pervasive public support for it, as well as [ongoing support by the courts](#), has contributed to its longevity.

It is also important to stress that opposition to compulsory voting in Australia has almost always relied on rather abstract arguments that fail to have a broad appeal among citizens, especially in view of compulsory voting's tangible benefits — not least, high voter turnout. These arguments include the view that compulsory voting represents an undue encroachment on individual liberty; that it is not necessary to guarantee high electoral turnout; that it is undemocratic; that it infringes upon people's "right not to vote"; that it has a negative effect upon the conduct and organisation of Australia's political parties; and that by mobilising many disengaged voters it can potentially harm Australian democracy.

Not only has none of these arguments managed to gain traction within the Australian electorate; each of them also [fails to withstand](#) careful scrutiny and to provide good reasons for repealing compulsory voting in Australia.

## Public opinion and political knowledge

But compulsory voting is important not only because it sheds a light on Australia's political history and culture. Besides its tangible effects on voter turnout, it also has important implications for public opinion and political knowledge in Australia — although empirical evidence in this area is more complex and, sometimes, more puzzling than what observers might have thought for some time.

Consider public support for compulsory voting in Australia, which, we have already stressed, has been continuous and pervasive since the practice was introduced in 1924. What exactly is its level of popularity among Australians? [Empirical data show](#) that this level is high, having remained above 64 per cent since data were first collected in 1967, and averaging 70 per cent since 1987. Furthermore, and contrary to what is often assumed, compulsory voting does not result in any apparent electoral advantage for any specific political party. It is also important to highlight that most Australians (around 80 per cent in 2019, after an 89 per cent peak in 2007) declare that they would be willing to vote even under a voluntary voting system. However, data also show that this willingness is not evenly distributed across the Australian electorate — for example, it has decreased among women since 2007 and increased among younger voters in recent years.

Yet, the relationship between young voters and compulsory voting is more multifaceted than this general picture may suggest. Specifically, [recent data show](#) that in spite of compulsory voting's overall popularity in Australia, turnout has been lower than average in certain seats over the past two decades. These include seats in remote areas characterised by high rates of Indigenous population — confirming a longstanding low participation trend among Indigenous Australians, rooted in past racist exclusionary policies — as well as relatively prosperous inner urban seats in Melbourne and Sydney, where many highly educated young people are concentrated. This latter pattern may foretell a potential weakening in the public's support for compulsory voting and it hints at a tension between professed level of support for compulsory voting among young Australians, as suggested by opinion surveys, and their actual eagerness to turn out to vote.

Another claim often advanced with regard to compulsory voting, especially in countries where it does not exist yet but some advocate its introduction, is that it would encourage citizens — including young voters — to engage more with, and acquire a better understanding of, the political system. Has this been the case in Australia? Unfortunately, the empirical research in this area is [insufficient or inconclusive](#). In fact, young Australian voters do not seem to be particularly more knowledgeable about political matters than their counterparts in voluntary voting systems, partly due to disinterest, inadequate educational resources, and misinformation.

## Political legitimacy

Compulsory voting, in Australia and beyond, also continues to raise important normative questions. Indeed, political scientists and legal scholars have over the years advanced several arguments in support of the practice, claiming, for example, that compulsory voting renders political systems more representative of the overall population and that it discourages political extremism by bringing out the moderate vote. In fact, these arguments have a long pedigree, and can even be traced back to debates over compulsory voting [in Belgium and France](#) at the turn of the twentieth century.

However, less attention has been paid in these debates to the contribution that compulsory voting can make to political legitimacy — which is to say, the rightful exercise of political power. Political legitimacy is often traced back to a set of procedural standards, which are centred around the value of political equality and demand that all citizens have an equal opportunity to form and express well-informed preferences, as well as to have a final say on decision-making. Compulsory voting can help to realise [political legitimacy](#) better than voluntary-voting systems, thanks to its easy use and accessibility, its ability to produce high and socially even turnout, and its propensity to often (though not always, as we've already pointed out) encourage greater levels of information, attention, and critical engagement among the public.

Furthermore, compulsory voting can also contribute to political legitimacy understood in a slightly different way — namely, as the idea that laws and policies are politically legitimate only if they are justified by appealing to reasons that all citizens can accept at some level of idealisation. More specifically, in a parliamentary democracy like Australia, compulsory voting can contribute to [public reasoning](#) and political legitimacy by compelling public officials to pay great attention to a broad range of worldviews, interests, and demands, and, based on that information, provide reasons for laws and policies that appeal to the common good rather than to any specific sectarian interests.

## A cure for what ails democracy?

Democracies, it is often argued, are in crisis. Declining voter turnout, growing institutional distrust, the breakdown of traditional party systems, and the emergence of populist leaders and policies, have led some scholars, commentators, and politicians to suggest that compulsory voting may be one of the remedies to this malaise. Even former US President Barack Obama has [praised](#) Australia's compulsory system and suggested that the adoption of this practice in the United States would have a “transformative” effect on its political system. And indeed, there is [an ongoing debate](#) in the United States and Canada regarding the possibility and desirability of introducing compulsory voting, and the implications that such an introduction would have for the two polities. Similar debates can also be found in the UK and New Zealand.

Whether compulsory voting offers a solution to the crisis of democracy, however, remains unclear. While the practice in Australia has contributed to [preventing political polarisation and encouraging moderation](#), there is also [evidence](#) that Australian citizens are less trusting of their country's political and democratic processes. Therefore, it is uncertain whether compulsory voting will be sufficient to shield Australia from the crisis of democracy in the long term and, therefore, whether other countries should follow Australia in embracing this practice.

[Matteo Bonotti](#) is a Senior Lecturer in Politics and International Relations at Monash University.

[Paul Strangio](#) is Associate Professor of Politics in the School of Social Sciences at Monash University.

They are the co-editors of [A Century of Compulsory Voting in Australia: Genesis, Impact and Future](#).

You can hear Paul Strangio discuss compulsory voting and Australia's democratic culture with Waleed Aly and Scott Stephens on [The Minefield](#).

Posted Tue 8 Feb 2022 at 2:05pm, updated Thu 10 Feb 2022 at 1:47pm

Total Votes: 23,717 Informal Votes: 144 Formal Votes: 23,573		2023 Ordinary Election City of Melville (Mayor) Calculation Steps Report 1 Candidate to be Elected											
			MCGOLDRICK, Michael	AUBREY, Russell	PAZOLLI, Nicholas	EDINDER, Jame	ROSS, Jane	MAIR, Katy	GEAR, George	Exhausted	TOTALS	Elected	Exhausted %
Absolute Majority= 23,573/2+1 = 11,787													
First Preferences		Votes	3,808	3,142	1,917	3,029	3,255	4,075	4,347	0	23,573		
PAZOLLI, Nicholas	Exclusion	Votes Rec'd	142	192	-1,917	215	169	137	218	844			44.0%
	Abs Majority: 11,366	Progress Votes	3,951	3,334	0	3,244	3,424	4,212	4,565	844	23,573		
EDINGER, Jane	Exclusion	Votes Rec'd	369	162		-3,244	345	656	236	1,476			48.7%
	Abs Majority: 10,628	Progress Votes	4,319	3,496		0	3,769	4,868	4,801	2,320	23,573		
AUBREY, Russell	Exclusion	Votes Rec'd	556	-3,496			356	395	342	1,847			58.8%
	Abs Majority: 9,705	Progress Votes	4,875	0			4,125	5,263	5,143	4,167	23,573		
ROSS, Clive	Exclusion	Votes Rec'd	684				-4,125	781	622	2,038			62.6%
	Abs Majority: 8,685	Progress Votes	5,559				0	6,044	5,765	6,205	23,573		
MCGOLDRICK, Michael	Exclusion	Votes Rec'd	-5,559					1,938	914	2,707		1st. MAIR, Katy	71.1%
	Abs Majority: 7,331	Progress Votes	0					7,982	6,679	8,912	23,573		
Total Exhausted										8,912			58.8%
Note. The final margin following the last distribution was 1,303 with 8,912 votes exhausted due to a lack of preferences not being available for distribution													